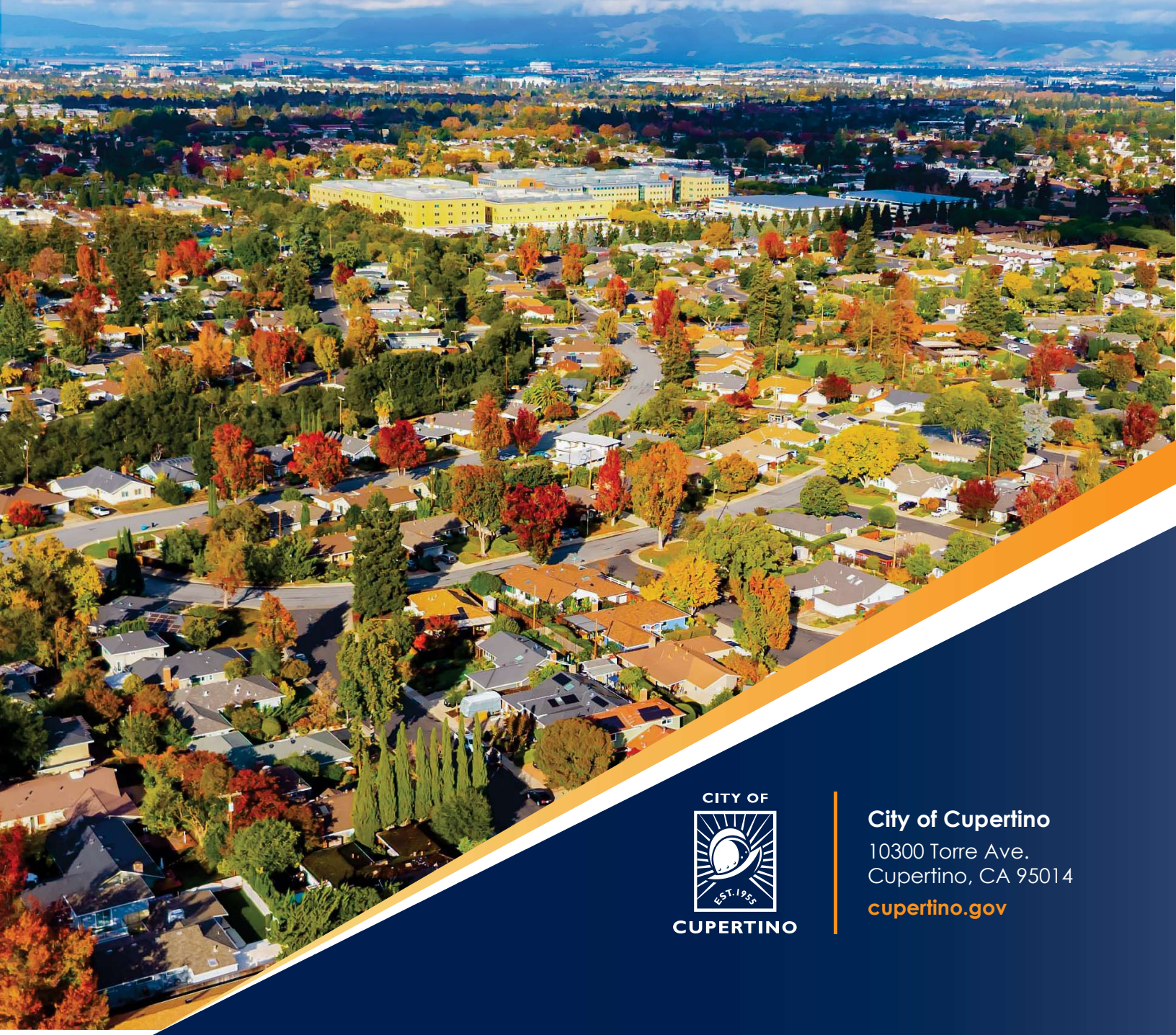


FISCAL YEAR 2026 – 2027

# PROPOSED BUDGET



**City of Cupertino**  
10300 Torre Ave.  
Cupertino, CA 95014  
[cupertino.gov](http://cupertino.gov)

# Table of Contents

---

## 1) Introduction

Budget Message	1
Non-Profits Support Opportunities	3
City Organizational Chart and Our Mission	5
City Strategic Vision and Council Goals	6
Directory of City Officials	9
Commissions and Committees	10

## 2) Structure & Community

Budget Guide	12
Budget Overview	14
Community Economic Profile	26
Community Statistics	28
History	30

## 3) Financial Summaries

Financial Policies	32
All Funds Summary	33
Financial Overview by Fund	41
Flow of Funds Chart (Sankey)	43
All Funds Revenues	44
All Funds Expenditures	47
All Funds Expenditures by Department	49
All Funds Fund Balance	50
General Fund Forecast Pt1* (Overview-Expenditure)	51
General Fund Forecast Pt2*(Personnel Exp-Revenue Estimate)	65
General Fund Revenue (Fines/Forfeitures-Transfers In) pt.2	79
General Fund Revenue Comparison with Other Jurisdictions	83
General Fund Contribution Schedule	85
General Fund Summary	92
General Fund Revenues (Summary-Use of Money/Property) pt.1	93
General Fund Expenditures	106
General Fund Transfers	109
General Fund Fund Balance	110
Gann Appropriations Limit	112

**4) Departments**

Department Overview	115
City Council	119
100-10-100: City Council	122
100-10-101: Community Funding	124
100-10-104: Historical Society	127
100-10-110: Sister Cities	129
Economic Development Committee	131
Commissions	132
100-11-131: Tech, Info & Comms Commission	135
100-11-140: Library Commission	137
100-11-142: Arts and Culture Commission	139
100-11-150: Public Safety Commission	141
100-11-155: Bicycle and Pedestrian Commission	143
100-11-160: Parks and Recreation Commission	145
100-11-165: Teen Commission	147
100-11-170: Planning Commission	149
100-11-175: Housing Commission	151
100-11-180: Sustainability Commission	153
100-11-190: Audit Committee	155
Administration Department Overview	157
100-15-141: City Attorney	167
100-15-417: Insurance Administration	169
City Clerk Division Summary	171
100-13-130: City Clerk	173
100-13-132: Duplicating and Mail Services	175
100-13-133: Elections	177
City Manager Division Summary	179
100-12-120: City Manager	182
100-12-122: Sustainability	184
100-12-126: Office of Communications	186
100-12-305: Multimedia	188
100-12-307: Public Access Support	190
100-12-632: Community Outreach and Neighborhood Watch	191
100-12-633: Office of Emergency Management	193
100-12-705: Economic Development	196

100-14-123: City Manager Contingency	198
100-16-412: Human Resources	200
620-16-418: Workers Compensation Insurance	202
641-16-419: Long Term Disability	204
641-16-420: Compensated Absences	206
642-16-414: Retiree Benefits	208
Human Resources Division	210
Law Enforcement Department Overview	212
100-20-200: Law Enforcement	215
100-20-201: Interoperability Project	217
I&T department page	219
100-31-305: Video	220
100-32-308: Applications	223
610-30-300: Innovation & Technology Administration	226
610-34-310: Infrastructure	228
610-35-986: GIS	231
Administrative Services Department Overview	234
100-40-400: Administrative Services Administration	239
Finance Division Summary	241
100-41-405: Accounting	244
100-41-406: Business Licenses	246
100-41-425: Purchasing	248
100-41-426: Budget	250
Human Resources Division	252
100-44-412: Human Resources	254
100-44-417: Insurance Administration	256
620-44-418: Workers Compensation Insurance	258
641-44-419: Long Term Disability	260
641-44-420: Compensated Absences	262
642-44-414: Retiree Benefits	264
Parks and Recreation Department Overview	266
Cultural Events and Facilities Summary	272
100-61-602: Administration	274
100-61-605: Cultural Events	276
100-61-630: Facilities	278
Office of Emergency Services Division	280
100-65-632: Community Outreach and Neighborhood Watch	282
100-65-633: Office of Emergency Management	284

Parks and Recreation Administration Summary	286
100-60-601: Recreation Administration	288
100-60-636: Library Services	290
Youth, Teen, Senior and Events Summary	292
100-62-608: Administration	295
100-62-623: Senior Center	297
100-62-639: Teen Programs	299
100-62-640: Events	301
580-62-613: Youth Teen Recreation	303
Sports and Outdoor Summary	305
100-63-612: Park Facilities	308
560-63-616: Blackberry Farm Golf Course	310
570-63-621: Sports Center Operations	312
580-63-620: Outdoor Recreation	314
100-70-700: Community Development Administration	316
Community Development Department Overview	318
100-73-715 Building Code Enforcement	324
Building Division	327
100-73-713: General Building	330
100-73-714: Building Plan Review	332
100-73-718: Muni Code Enforcement	334
Code Enforcement Division	336
100-74-202: Code Enforcement	338
100-74-716: Building Abatement	340
100-72-720 Support for the Unhoused	342
Housing Services Division	344
100-72-712: Human Service Grants	347
260-72-707: CDBG General Admin	349
260-72-709: CDBG Capital/Housing Projects	351
260-72-710: CDBG Public Service Grants	353
265-72-711: BMR Affordable Housing Fund	355
Planning: Division Summary	357
100-71-701: Current Planning	360
100-71-702: Mid and Long Term Planning	362
100-71-705: Economic Development	364
Department Overview	366
100-80-800: Administration	381
Environmental Programs Division	383

100-81-122: Sustainability	385
520-81-801: Resource Recovery	387
230-81-802: Non-Point Source	390
230-81-853: Storm Drain Fee	393
230-81-854: General Fund Subsidy	395
230-81-855: Storm Drain Maintenance	397
Development Services Division	399
100-82-804: Plan Review	401
100-82-806: CIP Administration	404
100-83-807: Service Center Administration	406
Grounds Division Summary	408
100-84-813: Neighborhood Parks	410
100-84-814: Sports Fields Jollyman, Creekside	412
100-84-815: Civic Center Maintenance	414
100-84-808: McClellan Ranch Park	416
100-84-809: Memorial Park	418
100-84-811: BBF Ground Maintenance	421
100-84-812: School Site Maintenance	423
560-84-268: Golf Grounds Maintenance	426
Streets Division Summary	428
100-85-848: Street Lighting	430
100-85-850: Environmental Materials	432
270-85-820: Sidewalk Curb and Gutter	434
270-85-821: Street Pavement Maintenance	436
270-85-822: Street Sign Marking	438
630-85-849: Equipment Maintenance	440
Trees and Right of Way Division	442
100-86-261: Trail Maintenance	444
100-86-824: Overpasses and Medians	446
100-86-825: Street Tree Maintenance	448
100-86-826: Sheriff Work Program	450
Facilities and Fleet Division	452
100-87-827: City Hall Maintenance	454
100-87-828: Library Maintenance	456
100-87-829: Service Center Maintenance	458
100-87-830: Quinlan Community Center Maintenance	460
100-87-831: Senior Center Maintenance	462
100-87-832: McClellan Ranch Maintenance	464

100-87-833: Monta Vista Community Center Maintenance	466
100-87-834: Wilson Park Maintenance	468
100-87-835: Portal Park Maintenance	470
100-87-837: Creekside Park Maintenance	472
100-87-838: Community Hall Maintenance	474
100-87-839: Teen Center Maintenance	476
100-87-841: Blackberry Farm Maintenance	478
100-87-840: Park Bathrooms Maintenance	480
100-87-852: Franco Traffic Operations Center	482
100-87-857: City Hall Annex	484
560-87-260: BBF Golf Maintenance	486
570-87-836: Sports Center Maintenance	488
Transportation Division	490
100-88-265: Community Shuttle	492
100-88-844: Traffic Engineering	494
100-88-845: Traffic Signal Maintenance	497
100-88-846: Safe Routes 2 School	499
630-90-985: Fixed Asset Acquisition	501
Non-Departmental Department Overview	503
100-90-001: General Fund Non-Departmental	505
281-90-001: Tree Fund Non-Departmental	507
365-90-001: Debt Service Non-Departmental	509
365-90-500: Facility Lease Debt Service	510
429-90-001: Capital Reserve Non-Departmental	512

## **6) Appendix**

Glossary of Budget Terminology	514
Commonly Used Acronyms	516
Revenues, Expenditures, and Fund Balance Table	518
CIP Schedule	520
Personnel Schedule	521

# Budget Message

May 4, 2026

To our Cupertino community members, Honorable Mayor Moore, Vice Mayor, City Council Members, and staff,

I am pleased to present the City's Proposed Fiscal Year 2026-2027 budget. This proposed budget is the result of thoughtful planning and the dedicated efforts of the City Council and staff. This year, the organization has navigated a number of challenges and transitions while continuing to deliver essential services and advance Council priorities. Through disciplined financial management and the dedication of staff, we are proud to present a balanced budget that reflects both our current realities and our long-term commitments.

Since my appointment as the permanent City Manager, we have made several organizational changes to better align staffing and resources with service delivery needs. These adjustments have resulted in operational efficiencies, salary savings, and a structure that more accurately reflects the evolving needs of our community. While change can be complex, these efforts have strengthened our ability to remain responsive, adaptable, and focused on high-priority services.

I want to take a moment to recognize some other notable accomplishments from this past fiscal year. Below is a list of just a few of the projects we completed this past year:

- Developed Strategic Plan and Vision Strategy process to better align the Strategic Plan, City Work Program, Capital Improvement Program, and the budget.
- Celebrated the City's 70<sup>th</sup> anniversary, which included an Art Showcase featuring more than thirty pieces of original artwork submitted by residents.
- Continued citywide outreach to local businesses, including top sales tax-generating businesses, hotels, restaurants, and office tenants, to strengthen relationships with the City.
- Launched multiple seasonal and event-based campaigns to promote local businesses and encourage community spending, including activations for Holiday Shop Local, Restaurant Week, The Big Game 2026, Dine Out July Fourth, collectively supporting local restaurants and retailers throughout the year.
- Adopted an Oversized Vehicle ordinance and achieved 100% parking compliance to improve neighborhood safety and keep streets clear for residents and emergency access.
- Reestablished the Legislative Review and Economic Development Committees and reconvened the City's Disaster Council to improve coordination, informed decision-making, and long-term planning.
- Restored the 4th of July Evening Fireworks to bring back a valued community tradition that brings residents together.
- Selected a new Enterprise Resource Planning solution that will improve how the City manages finances and human resources, while making information more accessible and increasing transparency for residents.
- Implemented a Business License Amnesty Program supported by a citywide awareness campaign, increasing compliance among unlicensed businesses. A full list of accomplishments is included in each department section within this book.

While we have achieved a great deal this past year, we continue to face challenges shared by cities across California, including the need to build more housing. To help address this, we approved 15 housing projects to expand Cupertino's housing supply and meet growing demand.

Our most significant challenge arose during the holiday closure on New Year's Eve when we received a proposed 39% increase in our contract with the Santa Clara County Sheriff's Office, an unexpected and substantial cost impact. Public safety remains the City's top priority, and we are committed to ensuring we maintain strong, effective policing for our community.

In response, together with the cities of Saratoga and Los Altos Hills, we have submitted a joint counterproposal to Santa Clara County outlining a phased alternative to the County's plan. The County's proposal, presented on December 31, 2025, would have raised Cupertino's annual contract cost from \$19.0 million to \$26.5 million beginning July 1, 2026, an increase of \$7.5 million. These are staggering numbers.

In April, we hosted a virtual town hall, where residents across the three cities made it clear that we should be funding officers, not undefined overhead costs imposed by the County. The City's negotiations efforts, which are ongoing, have resulted in a reduction of approximately \$1.0 million annually bringing the proposed contract cost to \$25.5 million as of April 13<sup>th</sup>. Stay up to date on this matter at <https://sheriffcontractfacts.com/>

Looking ahead, we remain focused on implementing the City Council's [Strategic Vision](#) and City Work Program, ensuring that resources are aligned with community priorities. Departments will continue to refine service delivery, pursue efficiencies, and identify opportunities for innovation and collaboration.

While we have worked to remain a nimble and flexible organization, including the elimination of four vacant full-time positions, growth in the City's adopted budget has remained below the rate of inflation over the past four years. Despite these efforts, we are now facing a significant financial challenge. Proposed increases in the Sheriff's contract are expected to create a substantial budget shortfall in the years ahead.

We have maintained strong reserves and grown the unassigned fund balance through careful spending and strategic decision-making. We are projecting to end Fiscal Year 2025–26 with \$178.0 million in General Fund fund balance. Despite these efforts, the scale of the anticipated contract increases will place increasing pressure on the budget moving forward.

The Fiscal Year 2026–27 Proposed Budget totals \$155,528,145 across all funds with anticipated revenues of \$150,588,099 and \$4,940,046 use of fund balance, largely in CIP and Special Revenue funds for construction project. Within the General Fund, expenditures are \$109,969,957, with anticipated revenues of \$109,727,857 resulting in a modest surplus of \$30,900.

Included in this Proposed Budget are a total of \$2.46 million in budget requests, with \$2.37 million and \$88,609 in one-time and on-going expenditures, respectively. There are no additional funds being requested as part of the City Work Program.

This proposed budget reflects a collective effort, one shaped by the guidance of the City Council, the engagement of our community, and the commitment of City staff. Together, we will continue to build a resilient organization capable of meeting today's challenges while preparing for tomorrow's opportunities.

Thank you for your partnership and dedication to Cupertino's future.



Tina Kapoor  
City Manager

# Non-Profits Support Opportunities

The City provides a range of funding opportunities for non-profit organizations.

## Community Festival Fee Waivers

The City is committed to partnering with local civic organizations to produce outstanding community and cultural festivals at Memorial Park, based on the City's festival policies. Event Organizers interested in holding a festival shall submit an application to determine eligibility and may request City sponsorship, through waiving a portion of or all the associated fees (with the exception of deposits). Waiving of festival fees is a separate process from event approval and requires City Council approval.

It is recommended that City Council approve a budget of \$141,154.03 in festival fee waivers.

Festival	Date	Festival Producer	Waived Fees 26-27					City Paid Expenses 26-27			Total Costs 26-27			Waived Fees FY 25-26			City Paid Actuals FY 25-26		
			Recreation	Facility/Park/Road Permits	Public Works	Sheriff	Materials	Total	Recreation	Facility/Park/Road Permits	Public Works	Sheriff	Materials	Recreation	Facility/Park/Road Permits	Public Works	Sheriff	Materials	
Kids N Fun Festival	Saturday, August 22, 2026	Taiwanese Cultural & Sports Association	\$2,152	\$4,843	\$3,885	\$5,844	\$0	\$16,723	\$1,861	\$5,177	\$3,447	\$4,438	\$0	\$0	\$0	\$0	\$0	\$0	
Bobateeno	Sunday, August 30, 2026	Amazing Taiwan	\$99	\$1,000	\$42	\$0	\$0	\$1,141	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	
Day N Night Fun Fest	Saturday, September 12, 2026	Cupertino Rotary	\$3,287	\$7,760	\$5,111	\$6,247	\$0	\$22,404	\$2,977	\$7,760	\$4,495	\$5,146	\$0	\$0	\$0	\$0	\$0		
Bhubaneswar Sister City City Initiative (CBSCI)	Sunday, September 27, 2026	Cupertino Bhubaneswar Sister City	\$2,337	\$6,635	\$4,473	\$5,642	\$0	\$19,087	\$2,543	\$5,690	\$3,967	\$0	\$0	\$0	\$0	\$0	\$0		
Diwali Festival	Saturday, October 17, 2026	Cupertino Chamber of Commerce	\$2,624	\$5,123	\$4,256	\$6,650	\$0	\$18,652	\$2,419	\$5,123	\$3,404	\$0	\$0	\$0	\$0	\$0	\$0		
Kung Fu Festival	Saturday, October 31, 2026	NCCCF	\$197	\$1,000	\$0	\$0	\$0	\$1,197	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0		
Veterans Day	November 11, 2026	Veteren's Memorial	\$1,336	\$0	\$0	\$0	\$2,918	\$4,253	\$1,312	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$1,050		
Ikebana	March 8 to 14, 2027	WAFU Ikebana Society	\$3,031	\$25,427	\$17	\$0	\$0	\$28,475	\$3,031	\$25,427	\$17	\$0	\$0	\$0	\$0	\$0	\$0		
Holi	March 21, 2027	Cupertino Chamber of Commerce	\$1,503	\$2,000	\$3,808	\$4,433	\$0	\$11,744	\$1,476	\$2,000	\$2,605	\$3,577	\$0	\$0	\$0	\$0	\$0		
Cherry Blossom	Sat.-Sun., April 24-25, 2027	Toyokawa Sister City	\$6,508	\$20,560	\$11,927	\$15,314	\$0	\$54,309	\$6,693	\$20,956	\$11,633	\$11,780	\$0	\$0	\$0	\$0	\$0		
AAPA	May 22, 2027	AAPA	\$177.30	\$1,000	\$39.20	\$0	\$0	\$1,216.50	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0		
Dilli Haat	September 12 or 19, 2027	Empower Uplift Inc.	\$2,292	\$3,288	\$3,420	\$7,254	\$0	\$16,254	\$2,406	\$3,288	\$3,505	\$13,230	\$0	\$0	\$0	\$0	\$0		
<b>Costs for FY 26/27 Events</b>			<b>\$25,342</b>	<b>\$78,634</b>	<b>\$36,978</b>	<b>\$51,383</b>	<b>\$2,918</b>	<b>\$195,454</b>	<b>\$24,718</b>	<b>\$75,421</b>	<b>\$33,073</b>	<b>\$38,171</b>	<b>\$1,050</b>						
			<b>TOTAL Waived Fees</b>	<b>\$141,154.03</b>		<b>TOTAL City Paid</b>	<b>\$54,300.00</b>	<b>TOTAL Festival Costs</b>	<b>\$195,454</b>	<b>TOTAL Waived Fees FY 25/26</b>	<b>\$133,212</b>	<b>TOTAL City Paid Actuals FY 25/26</b>	<b>\$39,221</b>						

These are the budgeted amounts for FY 25/26. Invoices are in process or event has yet to occur

## Community Funding Grant Program

Through the Community Funding Grant Program, the City provides funding to local non-profit organizations in the areas of social services, fine arts, and other programs for the Cupertino community. Non-profit organizations interested in requesting funding shall submit an application for City staff review. City Staff will review applications for completeness and review the qualifications and accuracy based upon the eligibility criteria set forth in the grant policy. The Parks and Recreation Commission will consider applications for a funding recommendation to Council.

It is recommended that City Council approve a budget \$32,500 in Community Funding grants.

Non-Profit Organization	FY 2026-27 Funding	FY 2026-27 Program/Project/Event
Active Circle	\$2,000	Neuro-Inclusive Picnic with Purpose
AINAK	\$1,550	Eyecare and Eyeglasses
Colorful Minds	\$1,500	Colorful Minds
Cupertino Symphonic Band	\$2,000	Music, Band Equipment, Rental Venue
Fremont Union High Schools Foundation	\$8,500	Environmental Education Classroom for the Fremont Union High Schools District

Mind4Youth	\$2,500	HeartCare
No Time to Waste	\$4,000	GRoW: Grocery Rescue Weekly
Remember the ToothFairy	\$2,000	Dental Education Outreach Program
Rotary Club of Cupertino	\$3,000	Pollinator Garden and McClellan Ranch Park
Teens Talk	\$450	Cuper-Teens Got Laughs!
West Valley Community Services	\$5,000	Gift of Hope 2026
<b>Total</b>	<b>\$ 32,500</b>	

## Sister City Funding

The City recognizes the value of developing people-to-people contacts as a way to further international communication and understanding. Sister City partnerships have proved very successful in fostering educational, technical, economic and cultural exchanges. The City has four active Sister Cities registered with Sister Cities International: Toyokawa, Japan; Hsinchu, Taiwan; Cupertino, Italy; and Bhubaneswar, India.

Per City policy the following support is provided to the Sister Cities:

- Sister Cities that host student delegations of four to nine students receive \$2,500 a year in reimbursable funding
- Sister Cities that host student delegations of more than 10 students receive \$5,000 a year in reimbursable funding
- Once every five years the City gives an extra \$5,000 for an adult delegation
- The City provides access to large facilities for up to three community events per Sister City per year
- Sister City groups are provided up to 18 meeting room spaces per year

## Out of Cycle City Council Fee Waivers

Council approved an on-going permanent annual fee waiver of \$5,880 towards three weekend book sales for Friends of the Cupertino Library at the July 8, 2019 City Council Meeting.

## In Budget City Council Fee Waivers

Council approved a Cupertino Historical Society Agreement at the October 4, 2022 City Council Meeting. The City provides an annual amount of \$40,000 to the Historical Society and allows the Historical Society to make use of the portion of the Quinlan Community Center. The term of the Agreement and the license granted expires June 30, 2026.

## Prior Fiscal Years

To view non-profit support funding in prior fiscal years, please visit <https://www.cupertino.gov/Your-City/Divisions/Finance/Non-Profits-Support-Opportunities>

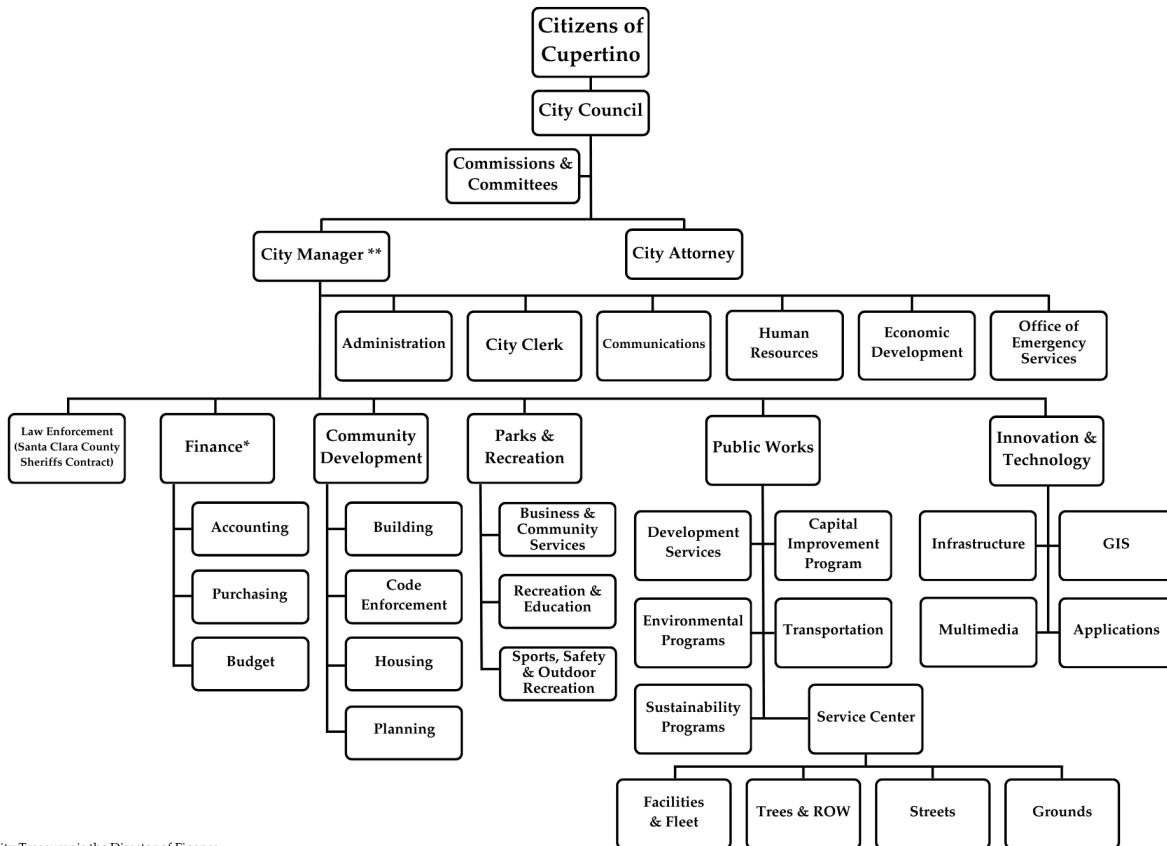
# City Organizational Chart & Our Mission

## Our Mission

The mission of the City of Cupertino is to provide exceptional service, encourage all members of the community to take responsibility for one another, and support the values of education, innovation, and collaboration.

## City Organizational Chart

City Organizational Chart  
FY 2026-2027



\*The City Treasurer is the Director of Finance  
\*\*The City Manager is the City Labor Negotiator

# City Strategic Vision and Council Goals

## View dashboards:

- [City Improvement Program \(CIP\) Dashboard](#)
- [City Work Program Dashboard](#)

On February 28, 2026, the City Council participated in a workshop to reaffirm the City's Strategic Vision Framework adopted in 2025 and to discuss roles, responsibilities, and coordination of City programs, including the Budget, Capital Improvement Program (CIP), and the City Work Program.

Council had the opportunity to review and discuss the strategic planning framework that was adopted in 2025 and reaffirmed the goals, which guided the two-year Fiscal Year 2025-2027 City Work Program. Council provided feedback on ways to improve the next two-year process, which is scheduled to start in fall 2026. Before looking at the next two-year cycle, staff will bring refinements to the strategic planning framework and the adoption of the City's Strategic Plan in July.

This work will guide the City's ongoing implementation of the strategic vision illustrated below and help ensure City programs and services are coordinated, well-planned, and aligned with community needs. The City Council goal-setting and strategic planning process is paramount to provide a framework for the City's priorities, City budget, and the two-year City Work Program. This process ensures that the City's efforts are aligned with the goals set by the City Council and are important to the Cupertino community.



## FY 2025-27 City Work Program

On March 18, 2025, the City Council approved a list of 19 priority items for the FY 2025-2027 City Work Program (CWP). This list was modified on December 1, 2025 to include ten new projects for a total of 29 priority items. These additional projects will require no additional funds to complete. In total, the entire FY 2025-2027 CWP has a total allocated budget of \$3.32 million. The FY 2025-27 CWP will be reevaluated in early 2027 and updates will be reflected on the City Work Program webpage and dashboard.






# Final FY 2025-2027 City Work Program

#	Project Title	Project Description	Council Goal	Allocated budget (Not including staff costs)	Project Size	Lead Department(s)	Estimated Timeline
<b>New Projects - Added March 2025</b>							
1	Economic Development for Retail and Small Businesses	1.1 Streamline permitting process for small businesses 1.2 Retention and recruitment of retail and small businesses: Explore options to support small businesses/startups, fill empty storefronts, and encourage entry of new forms of retail to promote revitalization • Explore more themed events like restaurant week, and other festivals to bring vitality to Cupertino businesses • Improve placemaking in the city and the city's revenue stream	Quality of Life, Fiscal Strategy	\$200,000	Large	City Manager's Office	Year 1 start
2	Small Business Council/Economic Development	1.3 Create a small business council, provide regulatory support. 1.4 Restore the EDC	Quality of Life, Fiscal Strategy	\$0	Small	City Manager's Office	Year 1
3	Grants Analyst	1.5 Explore a Grants Analyst Position	Fiscal Strategy	\$0	Small	Administrative Services	Year 1
4	Permit Streamlining and Simplification for Small Home Upgrades	Develop a suite of improvements to (1) improve access to, and (2) speed the processing of permits for small home upgrades so as to enhance compliance and improve overall efficiency. Improve turnaround times. Set SLA's for staff and outsourced reviewers, customer service KPI's, templates to reduce back and forth, internal staff expertise to reduce consulting expenses.	Quality of Life	\$250,000	Medium	Community Development	Year 1 start Year 2 end
5	Financial, Investment, and Cashflow Policy Review	Review and assess the City's investment policy and best practices with an analysis of quarterly treasurers report. Establish a cashflow management policy with the goal to reduce the total percentage in cash from 20% to 2% and to reduce the total percentage in cash and cash-equivalent to at most 10%, on par with other cities.	Fiscal Strategy	\$25,000	Small	Administrative Services	Year 1
6	Defensible Impact Fee Nexus Study for Traffic Impact Fee, Retail Impact Fee, BMR Impact Fee, and Parkland Impact Fee	Conduct nexus studies to review a range of impact fees, such as Traffic Impact Fee, Retail Impact Fee, BMR Impact Fee, and Parkland Impact Fee, and other means of offsetting conversion of commercial land uses to residential to ensure the impact fees are defensible against legal challenges.	Fiscal Strategy	\$1 Million	Large	City Attorney's Office	Year 2 Start
7	Water Conservation Policies	Reduce irrigation while increasing pollinator supporting vegetation (turf conversion). Optimize irrigation systems including CUSD use agreement sites.	Environmental Sustainability	\$250,000	Medium	Public Works	Year 1 start Year 2 end
8	Enhance Senior Services	6.1 Due to the high cost of senior centers, many seniors have to "age in place", but do still need services typically provided in senior centers, in addition to common home maintenance. 6.2 Utilizing the survey results conducted in 2022 and 2023 to meet the needs of Cupertino seniors 6.3 Consider consultant services similar to Palo Alto or Saratoga Senior Center to enhance services, while reducing cost to the city. NOTE: Cupertino Age-Friendly could make a presentation on the result of 2023 survey, in collaboration with the city staff. NOTE: Successful Aging Solutions & Community Consulting (SASCC), who runs the Saratoga Senior Center could provide a free gap analysis and feasibility analysis	Quality of Life	\$65,000	Large	Parks & Recreation	Year 1 start Year 2 end
9	City Properties: Planning for Optimal Use	Future planning strategies for Stockmeir house/garages, Blech House, Blue Pheasant. Goal of judicial use of city-owned properties. Investigate potential purchase of CUSD Finch/Phil property. Include the McClellan Barn and the house at the entrance of Blackberry Farm.	Quality of Life	\$200,000	Medium	Public Works	Year 1 start Year 2 end
10	SG Ordinance	Prepare an ordinance that regulates small cellular facilities in the public right of way.	Quality of Life	\$0	Small	Public Works	Year 1
11	Emergency Operations Readiness	Review fire, earthquake, tornado, active shooter, Tsunami, hazardous transport accident policies; and ensure EOC is active and functioning with a permanent position not consultant running the program.	Quality of Life	\$40,000	Medium	Parks & Recreation	Year 1 start Beyond for completion.
12	Urban Forest Program	Create an Urban Forest Master Plan that includes an updated and expanded tree list which will increase the number of trees, enhance the City's tree canopy, and promote landscaping throughout the City.	Environmental Sustainability	\$250,000 (\$110,000 is already allocated for the tree list item under the current CWP.)	Medium	Public Works	Year 1 start Year 2 end
13	Add notifications for SB 330 and other projects during the application and approval process	11.1 Consider a community meeting requirement for any major project application, especially those requiring a general plan amendment, as some other cities have adopted. 11.2 Consider increasing notification radius from 300 feet to 500 feet (or even 1000 feet for major projects) for any project application, especially those requiring a general plan amendment. 11.3 Improve notification methods for SB 330 preliminary applications, streamlined projects, not requiring planning/council approval and other projects	Public Engagement and Transparency, Housing	\$10,000	Small	Community Development	Year 1 start
14	Unhoused Policies	Determine best practices for limited budget smaller cities to manage the unhoused. Review RV practices in surrounding cities for impacts and potential adoption. Review transitional housing outcomes in surrounding cities. Policies to include nimble contingency plans.	Quality of Life	\$100,000	Large	Community Development	Year 1 start Year 2 end
15	City Hall Annex Renovation including the EOC	Implement City Hall Annex renovation (including the EOC).	Quality of Life	\$0	Small	Public Works	Year 1

16	City Hall Retrofit	Implement the previously approved 2022 City Hall Retrofit.	Quality of Life	\$0	Small	Public Works	Year 1
<b>Ongoing Projects – Added March 2025</b>							
17	Preserve existing and develop new BMR/ELI Housing	Explore opportunities to preserve existing expiring BMR housing. Develop ELI (Extremely Low Income) and BMR housing units for Developmentally Disabled Individuals (IDD) on City-owned property as well as the County-owned sites.	Housing	\$250,000	N/A	Community Development	Year 1 start Year 2 end
18	Residential and Mixed Use Residential Design Standards	Create objective design standards for residential projects, including ensuring adequate buffers from neighborhood low-density residential development	Housing, Quality of Life	\$240,000	N/A	Community Development	Year 1
19	Speed Limit Lowering (AB 43)	Lower speed limits where feasible pursuant to state adopted Assembly Bill 43	Transportation	\$0	N/A	Public Works	Year 1
20	Sign Ordinance	Update Sign Ordinance  <i>CANCELED at December 1, 2025 CC Meeting</i>	Quality of Life	\$200,000	N/A	Community Development	Year 1 Start, Year 2 end
21	Active Transportation Plan	This item is a consolidation of existing and new transportation efforts aiming to further goals outlined in the City's Vision Zero Initiative, including: 18.1 Review and update the bike plan 18.2 Review and update the pedestrian plan 18.3 Review current Complete Streets Policy and propose adjustments to create a better interface between all modes of transportation	Transportation	\$330,000	N/A	Public Works	Year 1
22	Bicycle Facilities	Increase the inventory of bicycle facilities and amenities, such as bike racks, citywide.	Transportation	\$50,000	N/A	Public Works	Year 1
23	Art in Public and Private Areas	Revisit Municipal Code Standards for art in public and private development, including the standards in the Municipal Code and developing an Art-in-lieu fee policy.	Quality of Life	\$50,000	N/A	Community Development	Year 1
24	Electrification Study	Conduct public outreach, policy research, and coordinate with regional efforts to develop policy options for electrification of Cupertino's buildings in light of recent legal rulings inhibiting certain electrification efforts.	Environmental Sustainability	\$50,000	N/A	Public Works	Year 1
<b>New Projects – Added December 2025</b>							
25	Memorial Park Study Session	A study session on Memorial Park and the proposed design. Most people I've spoken to love Memorial Park the way it is now where it is mostly naturally space, rather than one jam packed with stuff in the proposed plan. I hope to consider a minimalist option with upgrade of existing features and only include some low impact features. And reduce the cost. Maybe we might refer it to Parks and Rec Commission to consider options.	Quality of Life	\$0	N/A	Public Works	Year 1
26	Preserving Retail in the City	Study session regarding potential ballot measure to protect frontage retail or consider rezoning of mixed-use sites to preserve retail	Quality of Life	\$0	N/A	City Manager's Office	Year 1
27	Protections for Parkland	Consider establishing protections for parkland, similar to those adopted by the cities of Sunnyvale and Milpitas	Environmental Sustainability	\$0	N/A	Administrative Services	Year 1
28	Red Light Cameras	Explore Red Light Cameras in Cupertino	Quality of Life	\$0	N/A	Public Works	Year 1
29	Housing Site Inventory	Options for Expanding Housing Element Site Inventory to Address Potential Shortfall in Zoned Capacity	Housing	\$0	N/A	Community Development	Year 1
30	Public outreach and engagement strategy	Establish citywide standards to embed meaningful engagement into every city project	Public Engagement and Transparency	\$0	N/A	City Manager's Office	Year 1 Start, Year 2 end

# Directory of City Officials

## City Council

				
Kitty Moore	Liang Chao	J.R. Fruen	Sheila Mohan	R "Ray" Wang
<i>Mayor</i>	<i>Vice Mayor</i>	<i>Council Member</i>	<i>Council Member</i>	<i>Council Member</i>

### Directory of City Officials

Tina Kapoor – City Manager  
 Kirsten Squarcia – Deputy City Manager  
 Floy Andrews – Contract City Attorney  
 Jonathan Orozco – Acting Director of Administrative Services  
 Ben Fu – Director of Community Development  
 Chad Mosley – Director of Public Works  
 Rachelle Sander – Director of Parks and Recreation  
 Teri Gerhardt – Chief Technology Officer

# Commissions and Committees

[Click here to go to Council and Commission department page](#)

## **ARTS AND CULTURE COMMISSION**

Archana Panda  
Susan Chen  
David Wang  
Kiran Varshneya Rohra  
Gurmeet Lamba

## **AUDIT COMMITTEE**

Eno Schmidt  
R "Ray" Wang  
Hanyan Wu  
Kitty Moore  
William Wong

## **BICYCLE PEDESTRIAN COMMISSION**

Hervé Marcy  
Gerhard Eschelbeck  
Joel Wolf  
Munisekaran Madhhipatla  
Ilango Ganga

## **ECONOMIC DEVELOPMENT COMMITTEE**

Vacant  
Claudio Bono  
Jack Carter  
Balaram Donthi  
Jane Lin  
Selina Kaing  
Tracy Kosolcharoen

## **HOUSING COMMISSION**

Connie Cunningham  
Usha Narayan  
Elida "Lida" Xhindi  
Ram Sripathi  
Jasmine Jose

## **LIBRARY COMMISSION**

Chandra Sakthivel  
Janki Chokshi  
Liyan Zhao  
Minna Xu  
Qin Pan

## **PARKS AND RECREATION COMMISSION**

Carol Stanek  
Claudio Bono  
Gopal Kumarappan  
Sheela Sreekanth  
Seema Swamy

## **PLANNING COMMISSION**

Santosh Rao  
David Fung  
Seema Linskog  
Steven Scharf  
Tracy Kosolcharoen

## **PUBLIC SAFETY COMMISSION**

Ravi Kiran Singh  
Sapaharam  
Sashikala Begur  
Sidarth Rajaram  
Gregory Klein

## **SUSTAINABILITY COMMISSION**

Alexander Fung  
Conny Yang  
Jack Carter  
Susan Hansen  
Sonali Padgaonkar

## **TEEN COMMISSION**

Anushree Misra  
Harly Liu  
Chelsea Lau  
Brianna Su  
Sumedha Kumar  
Rusheel Deshmukh  
Jonathan Gao  
Vinay Prakash  
Saanvi Halambi

## **TECHNOLOGY, INFORMATION & COMMUNICATIONS COMMISSION**

Balaram Donthi  
Emma Shearin

Manjari Asawa  
R "Ray" Wang  
Jennifer Yip

Mukesh Garg  
Prabir Mohanty  
Sudeep Kumar

# 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.

**Capital Improvement Program (CIP):** The Capital Improvement Program is in a separate document, called Capital Improvement Program, that details the proposed capital projects for the next five fiscal years. The five-year plan denotes funding sources and a description of each project. The City Council approves funding for capital projects yearly. The project may expend the funds over multiple years.



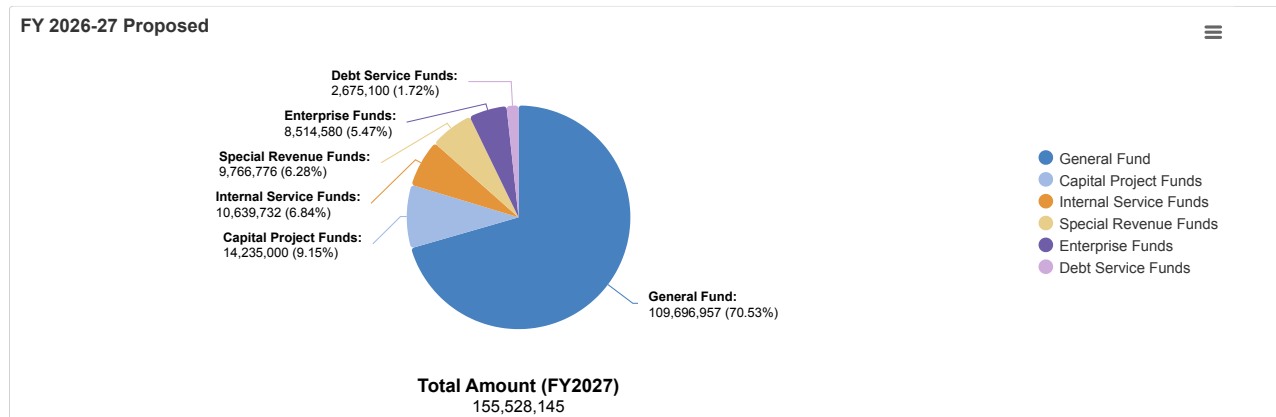
# Budget Overview

The Proposed Budget for the upcoming fiscal year highlights an increase in both expenditures and revenues compared to the previous year's Adopted Budget. Total expenditures are expected to be \$155.5 million, a \$19.5 million, or 14.3%, increase from the prior year Adopted Budget. Similarly, total revenues are anticipated to be \$150.6 million, a \$16.9 million or 12.7%, increase from last year's Adopted Budget.

FY 2026-27 General Fund expenditures, which supports the majority of City operations, are expected to be \$109.7 million, an increase of \$10.5 million or 10.6%, from the previous year's Adopted Budget. General Fund revenues are anticipated to be \$109.7 million, which is a \$12.5 million or 12.9%, increase from the previous year's Adopted Budget, resulting in an increase in fund balance of \$.03 million. The FY 2026-27 General Fund's ending fund balance is projected to be \$178.0 million.

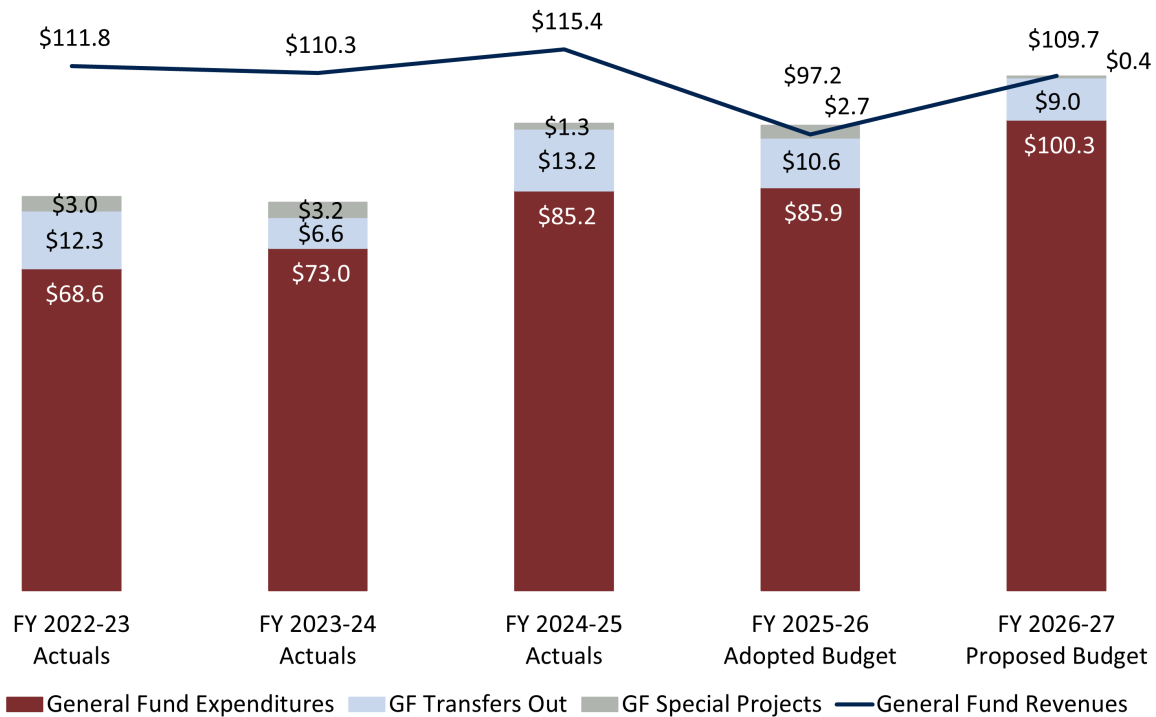
Fund Type	Proposed Revenues	Proposed Expenditures	Change in Fund Balance/Net Position
General	\$ 109,727,857	\$ 109,696,957	30,900
Special Revenue	\$ 12,399,553	\$ 9,766,776	2,632,777
Debt Service	\$ 2,675,100	\$ 2,675,100	-
Capital Projects	\$ 9,330,000	\$ 14,235,000	(4,905,000)
Enterprise	\$ 6,679,600	\$ 8,514,580	(1,834,980)
Internal Service	\$ 9,775,989	\$ 10,639,732	(863,743)
<b>TOTAL</b>	<b>\$ 150,588,099</b>	<b>\$ 155,528,145</b>	<b>(\$ 4,940,046)</b>

As shown in the chart below, the largest fund is the General Fund at 71%.



The graph below summarizes the changes in the City's General Fund over the last five years:

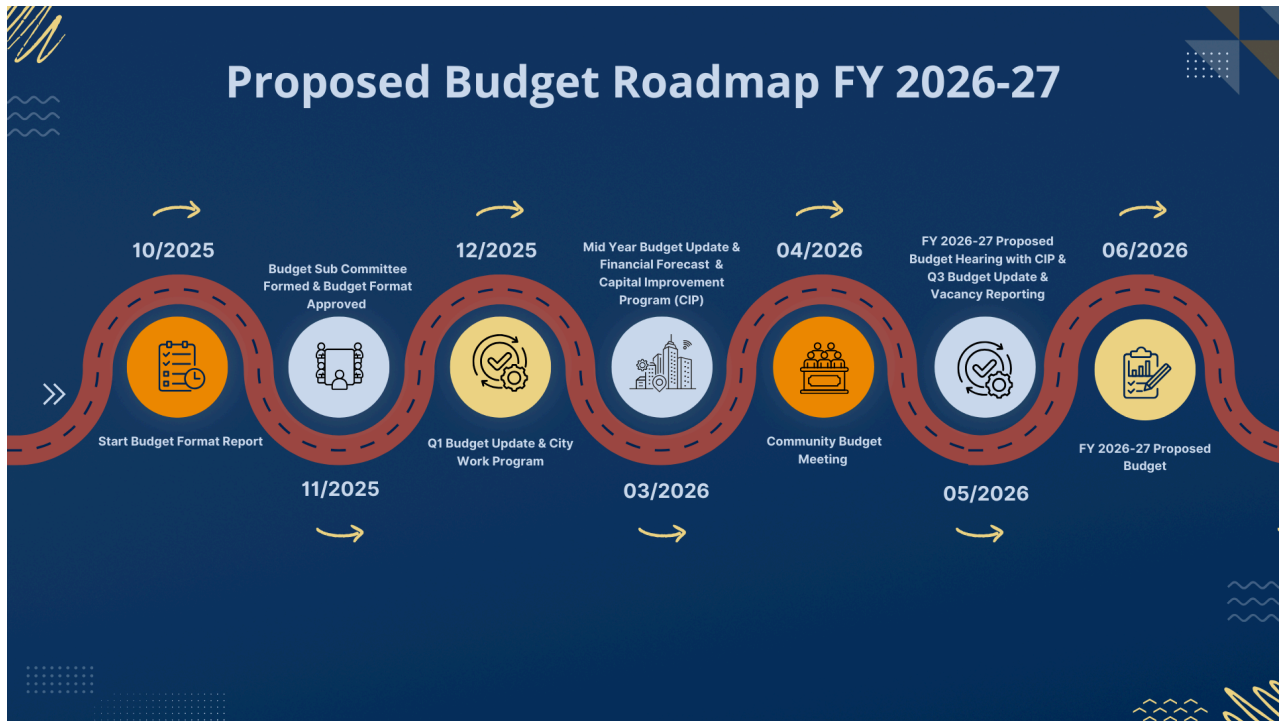
### General Fund Revenues, Expenditures, and Transfers Out \$ In Millions



The FY 2026-27 Proposed Budget funds a total of 211 positions, no change from the FY 2025-26 Adopted Budget.

#### Budget Roadmap

The budget roadmap graphic informs the Council and public of various touch points and components of the budget that are completed prior to the Proposed Budget Study Session and Final Budget Adoption. This year's budget roadmap is illustrated in the graphic below:



## Changes to the Budget and Policies

### Budget Format and Performance Measures Report and Implementation Action Plan

In Fall 2024, the City engaged Baker Tilly US, LLP to conduct a comprehensive review of its Budget Document and Performance Measures. The primary objective of this engagement was to enhance clarity, accessibility, and to strategically align the City's annual budget document and to improve the effectiveness of performance measures in tracking progress toward key citywide goals. The Budget Format Implementation Action Plan (IAP) was approved by Council on May 6, 2025.

The prior year adopted budget document (FY 2025-26) accomplished about half of the items listed in the IAP. Staff continued to address items listed in the IAP during FY 2025-26. In July 2025, the Audit Committee formed a Budget Format Sub-Committee to review budget format changes and finalize recommendations. In fall 2025, staff and the Sub-Committee distributed a community survey and held a focus group, which emphasized keeping the PDF version alongside a new interactive format, with searchable content, enhanced AI features, and mobile-friendly visuals. In response, several enhancements were made to the online budget, including an interactive table of contents, inclusion of the CIP book, embedded financial policy documents, improved navigation for departments and divisions, added links to CIP dashboard and CWP dashboard, and added division summaries. The FY 2026-27 proposed budget document marks the first year that the City's proposed budget is built and presented utilizing OpenGov Publications.

### Revised Fees

Matrix Consulting Group recently conducted a comprehensive fee study that was presented to City Council in February 2024. City Council approved the FY 2026-27 fee schedule in April 2026 with the newly adopted fees going into effect 60 days after adoption in July 1, 2026. Increased fee revenue has not been included in this budget due to the timing of new fee schedule adoption and preparation of the proposed budget document.

### Investment Policy

The City Council annually updates and adopts a City Investment Policy that is in compliance with State statutes on allowable investments. By policy, the Audit Committee reviews the policy and acts as an oversight committee on investments. The policy directs that an external auditor performs agreed-upon procedures to review City compliance with the policy. The Audit Committee reviewed and accepted the current Investment Policy on April 27, 2026. The City Council will consider the City's Investment Policy in May 2026.

## **GANN Appropriations Limit**

In 1979, California voters approved Proposition 4, the Gann Initiative, and added Article XIII B to the California State Constitution. Article XIII B mandates a limit on the amount of proceeds of taxes that state and local governments can receive and appropriate (authorize to spend) each year. The purpose of this law is to limit government spending by putting a cap on the total proceeds of taxes that may be appropriated each year. Proposition 111 and Senate Bill 88, approved by California voters on June of 1990 offered cities more flexibility in choosing inflation and population factors to calculate the limit.

Data to complete the FY 2026-27 GANN is not yet available from the State of California, Department of Finance. This will be updated as part of the final budget.

## **Reorganizations**

The Administrative Services Department underwent a reorganization in mid FY 2025-26, transferring the Human Resources - Insurance Program to the City Attorney's Office and the Human Resources Division to the City Manager's Office.

## **Budget by Fund**

### **General Fund**

The General Fund is the primary source of funding for critical services in the community, including law enforcement, public works, community development, park maintenance, code enforcement, and administrative support services. These services are financed mainly by local taxes such as sales tax, property tax, and transient

occupancy tax, as well as other discretionary sources. The General Fund is responsible for financing services that do not have dedicated funding sources, ensuring that essential public services are available to the community.

General Fund revenues for the upcoming fiscal year are projected to be \$109.7 million, which is a \$12.5 million or 12.9%, increase from the previous year's Adopted Budget. This is primarily due to the realignment of sales taxes and projected increases to interest earning and permits and licenses.

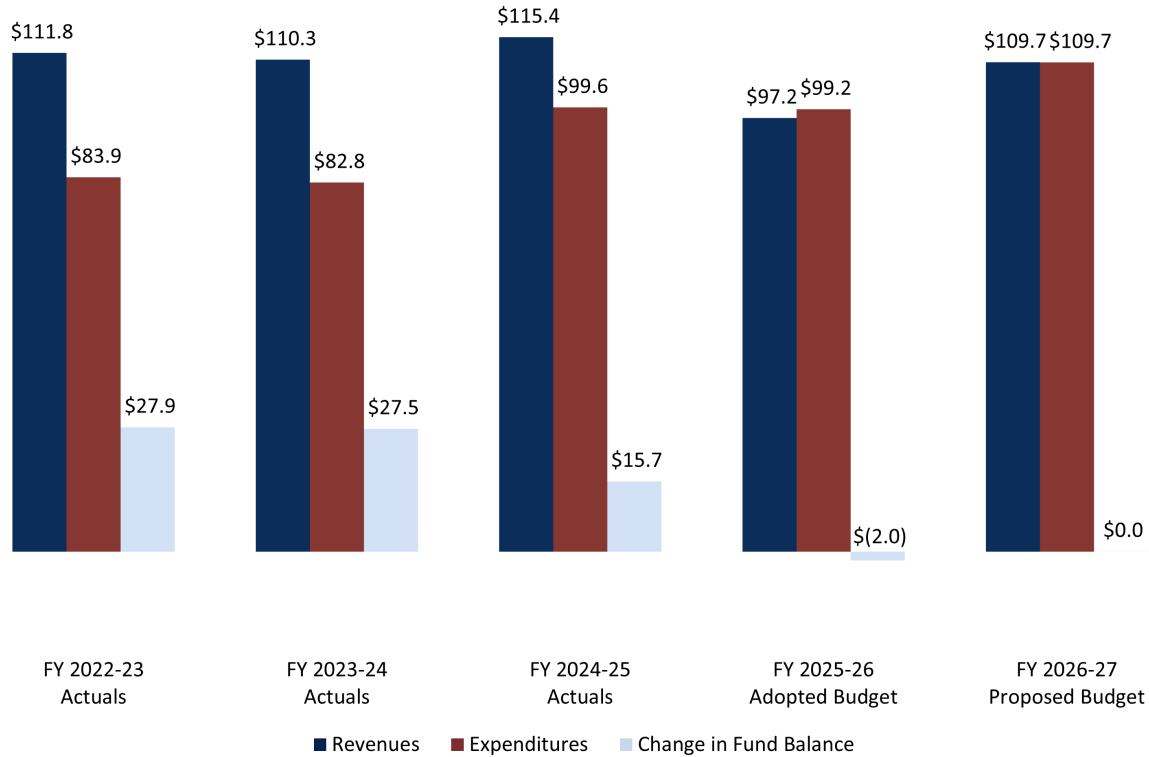
General Fund expenditures for the upcoming fiscal year are \$109.7 million, an increase of \$10.5 million or 10.6%, from the previous year's Adopted Budget. This is a result of budget requests totaling \$2.5 million, including \$2.4 million in one-time costs. The rise in Contract Services was mainly driven by higher costs associated with the City's general service agreement for law enforcement and negotiated personnel costs.

Although General Fund expenditures are increasing in FY 2026-27, the City will continue to demonstrate proactive fiscal stewardship while Fiscal Accountability measures focus on aligning budgets with actual costs and streamlining expenses. These strategies blend cost reduction with service adjustment, reflecting an effort to manage financial constraints, optimize resource allocation, and consider potential impacts on community services.

The following chart shows four years of total revenue, expenditures, and changes to fund balance for the General Fund:

## General Fund Revenues, Expenditures, and Change in Fund Balance

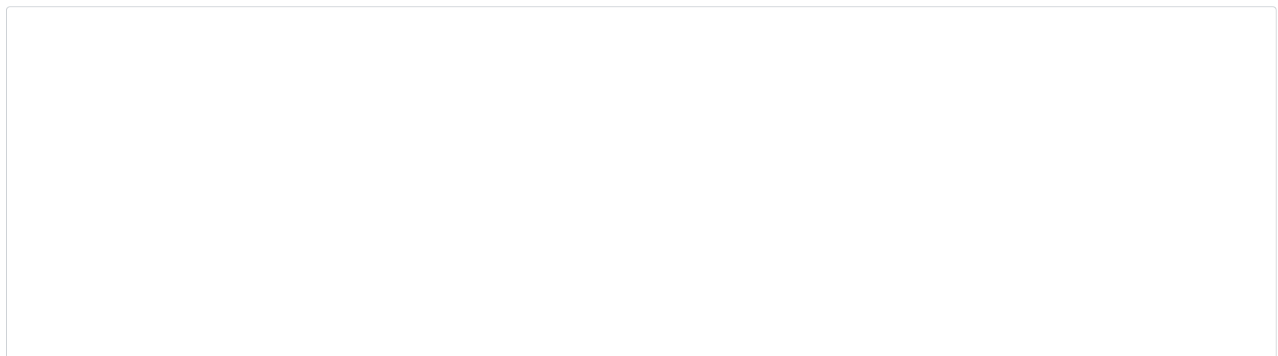
\$ In Millions

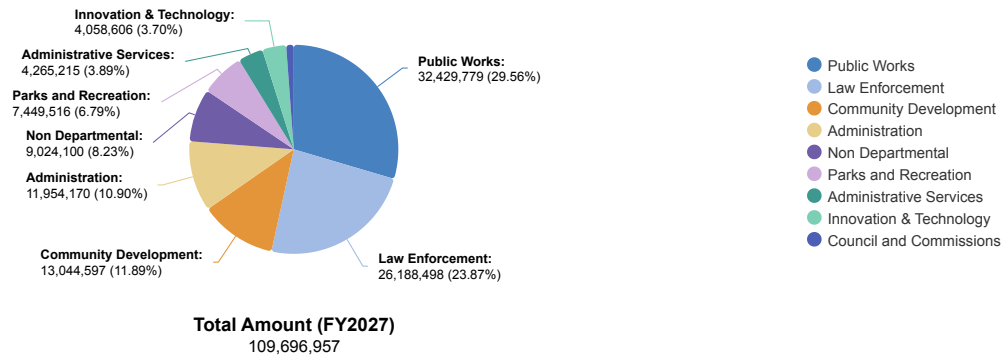


In FY 2026-27, the General Fund's unassigned fund balance is projected to be \$60.7 million, a decrease of \$5.1 million, or 7.8%, from the FY 2025-26 Amended Budget (Year End Projected). Unassigned fund balance represents fund balance that is available for use and is not assigned, restricted, or committed. Total fund balance is estimated to be \$178.0 million, an increase of \$.03 million.

GENERAL FUND FUND BALANCE						
Classification	2023-24 Actual	2024-25 Actual	2025-26 Adopted Budget	2025-26 Year End Projected	2026-27 Proposed Budget	Percent Change
Unassigned	25,965,405	56,081,637	43,275,717	65,879,182	60,734,992	-7.8%
All Other Classifications	140,129,914	125,755,623	112,728,324	112,100,633	117,275,723	4.6%
<b>TOTAL FUND BALANCE</b>	<b>166,095,319</b>	<b>181,837,260</b>	<b>156,004,041</b>	<b>177,979,815</b>	<b>178,010,715</b>	<b>0.0%</b>

As shown in the graph below, the majority of General Fund resources are used to support Public Works (29.6%), Law Enforcement (23.9%), Community Development (11.9%), Non-Departmental (8.2%), Administrative Services (3.9%), Parks and Recreation (6.8%), Innovation Technology (3.7%) and Administration (10.9%). Non-Departmental expenditures are transfers to other funds.





Data Updated: Apr 29, 2026, 12:40 AM

[View Report](#)

### Special Revenue Funds

Special Revenue Funds are established to account for the proceeds of specific revenue sources that are legally restricted for expenditures for particular purposes. For example, gas tax revenues or development impact fees. The largest Special Revenue Fund is allocated to streets, roads, and transportation, while other funds are designated for storm drain management, affordable housing programs, and park development.

For the upcoming fiscal year, the Proposed Budget for Special Revenue Funds is \$9.8 million, which represents a decrease of \$1.0 million compared to the FY 2025-26 Adopted Budget, primarily due to a decrease in special projects.

The Special Revenue Funds receive funding from two sources: \$11.8 million in restricted department revenue and \$0.6 million in transfers, resulting in a total funding of \$12.4 million. The Special Revenue Funds are expected to end the year with a fund balance of \$41.2 million, reflecting a decrease of \$1.2 million from last year's Adopted Budget.

### Debt Service Funds

The Public Facilities Corporation Debt Service Fund provides for the payment of principal, interest, and associated administrative costs incurred with issuing debt instruments. On September 29, 2020, the City's 2020A Certificates of Participation (2020 COPs) were successfully sold to refund the City's 2012 Certificates of Participation for debt service savings. The refunding generated net present value savings of approximately \$3.14 million, 11.61% of refunded par, and a True Interest Cost of 0.72%. Savings to the City's General Fund amounts to approximately \$494,000 per year for the next ten years or almost \$5 million in total savings. The debt is expected to be fully paid by FY 2029-30.

The Proposed Budget for Debt Service Funds is \$2.7 million, relatively unchanged from the FY 2025-26 Adopted Budget. The Debt Service Funds are funded by \$2.7 million in transfers from the General Fund.

### Capital Projects Funds

Capital Projects Funds are used for the acquisition or construction of major capital facilities and infrastructure. Capital Projects Funds include the Capital Improvement Projects Fund, Stevens Creek Corridor Park Fund, and Capital Reserve Fund. These funds are used to finance the implementation of projects identified in the City's five-year Capital Improvement Program (CIP).

The Proposed Budget for Capital Projects Funds is \$14.2 million, an increase of \$10.0 million from last year's Adopted Budget. This increase is due to increased transfers from the Capital Reserve Fund to the Capital Improvement Projects Fund and an increase in CIP projects for the year.

The Capital Projects Funds are primarily funded through a combination of transfers from the General Fund, grants, donations, development impact fees, and other dedicated revenue sources. As projects are completed, any remaining funds are typically rolled over into the Capital Reserve Fund to be used for future projects.

### Enterprise Funds

Enterprise Funds are designed to support services that are funded directly by fees charged for goods or services. The City's Enterprise Funds include Resource Recovery for the solid waste collection franchise, Blackberry Farm for the City-owned golf course, Sports Center for the Cupertino Sports Center, and Recreation Programs for cultural, youth, teen, sports, and physical recreation programs.

The Proposed Budget for Enterprise Funds is \$8.5 million, a net decrease of \$0.6 million, compared to last year's Adopted Budget amount. The Enterprise Funds are funded by \$6.0 million in program revenue, \$0.7 million in transfers in, and \$1.8 million in reserves. The Enterprise Funds are projected to end the year with \$4.2 million in reserves, a decrease of \$0.7 million from last year's Adopted Budget. This decrease is due to the use of reserves, which were accumulated in previous years.

### Internal Service Funds

Internal Service Funds are for goods or services provided to other City departments or governments on a cost-reimbursement basis. These funds include programs for innovation and technology, workers' compensation, equipment, compensated absences, long-term disability, and retiree medical insurance.

The Proposed Budget for Internal Service Funds is \$10.6 million, which is a net increase of \$0.6 million, compared to last year's Adopted Budget. The Internal Service Funds are funded by \$6.7 million in program revenue, \$3.0 million in transfers from the General Fund, and \$0.9 million in reserves. The Internal Service Funds are projected to end the fiscal year with \$4.6 million in reserves, increasing by \$1.8 million from last year's Adopted Budget.

### City Council Work Program

Final FY 2025-2027 City Work Program							
#	Project Title	Project Description	Council Goal	Allocated budget (Not including staff costs)	Project Size	Lead Department(s)	Estimated Timeline
New Projects - Added March 2025							
1	Economic Development for Retail and Small Businesses	1.1 Streamline permitting process for small businesses 1.2 Retention and recruitment of retail and small businesses: Explore options to support small businesses/startups, fill empty storefronts, and encourage entry of new forms of retail to promote revitalization • Explore more themed events like restaurant week, and other festivals to bring vitality to Cupertino businesses • Improve placemaking in the city and the city's revenue stream	Quality of Life, Fiscal Strategy	\$200,000	Large	City Manager's Office	Year 1 start
2	Small Business Council/ Economic Development	1.3 Create a small business council, provide regulatory support. 1.4 Restore the EDC	Quality of Life, Fiscal Strategy	\$0	Small	City Manager's Office	Year 1
3	Grants Analyst	1.5 Explore a Grants Analyst Position	Fiscal Strategy	\$0	Small	Administrative Services	Year 1
4	Permit Streamlining and Simplification for Small Home Upgrades	Develop a suite of improvements to (1) improve access to, and (2) speed the processing of permits for small home upgrades so as to enhance compliance and improve overall efficiency. Improve turnaround times. Set SLA's for staff and outsourced reviewers, customer service KPI's, templates to reduce back and forth, internal staff expertise to reduce consulting expenses.	Quality of Life	\$250,000	Medium	Community Development	Year 1 start Year 2 end
5	Financial, Investment, and Cashflow Policy Review	Review and assess the City's investment policy and best practices with an analysis of quarterly treasurers report. Establish a cashflow management policy with the goal to reduce the total percentage in cash from 20% to 2% and to reduce the total percentage in cash and cash-equivalent to at most 10%, on par with other cities.	Fiscal Strategy	\$25,000	Small	Administrative Services	Year 1
6	Defensible Impact Fee Nexus Study for Traffic Impact Fee, Retail Impact Fee, BMR Impact Fee, and Parkland Impact Fee	Conduct nexus studies to review a range of impact fees, such as Traffic Impact Fee, Retail Impact Fee, BMR Impact Fee, and Parkland Impact Fee, and other means of offsetting conversion of commercial land uses to residential to ensure the impact fees are defensible against legal challenges.	Fiscal Strategy	\$1 Million	Large	City Attorney's Office	Year 2 Start
7	Water Conservation Policies	Reduce irrigation while increasing pollinator supporting vegetation (turf conversion). Optimize irrigation systems including CUSD use agreement sites.	Environmental Sustainability	\$250,000	Medium	Public Works	Year 1 start Year 2 end

8	Enhance Senior Services	6.1 Due to the high cost of senior centers, many seniors have to "age in place", but do still need services typically provided in senior centers, in addition to common home maintenance. 6.2 Utilizing the survey results conducted in 2022 and 2023 to meet the needs of Cupertino seniors 6.3 Consider consultant services similar to Palo Alto or Saratoga Senior Center to enhance services, while reducing cost to the city. NOTE: Cupertino Age-Friendly could make a presentation on the result of 2023 survey, in collaboration with the city staff. NOTE: Successful Aging Solutions & Community Consulting (SASCC), who runs the Saratoga Senior Center could provide a free gap analysis and feasibility analysis	Quality of Life	\$65,000	Large	Parks & Recreation	Year 1 start Year 2 end
9	City Properties: Planning for Optimal Use	Future planning strategies for Stockmeir house/garages, Blech House, Blue Pheasant. Goal of judicial use of city-owned properties. Investigate potential purchase of CUSD Finch/Phil property. Include the McClellan Barn and the house at the entrance of Blackberry Farm.	Quality of Life	\$200,000	Medium	Public Works	Year 1 start Year 2 end
10	SG Ordinance	Prepare an ordinance that regulates small cellular facilities in the public right of way.	Quality of Life	\$0	Small	Public Works	Year 1
11	Emergency Operations Readiness	Review fire, earthquake tornado, active shooter, Tsunami, hazardous transport accident policies; and ensure EOC is active and functioning with a permanent position not consultant running the program.	Quality of Life	\$40,000	Medium	Parks & Recreation	Year 1 start Beyond for completion.
12	Urban Forest Program	Create an Urban Forest Master Plan that includes an updated and expanded tree list which will increase the number of trees, enhance the City's tree canopy, and promote landscaping throughout the City.	Environmental Sustainability	\$250,000 (\$110,000 is already allocated for the tree list item under the current CWP.)	Medium	Public Works	Year 1 start Year 2 end
13	Add notifications for SB 330 and other projects during the application and approval process	11.1 Consider a community meeting requirement for any major project application, especially those requiring a general plan amendment, as some other cities have adopted. 11.2 Consider increasing notification radius from 300 feet to 500 feet (or even 1000 feet for major projects) for any project application, especially those requiring a general plan amendment. 11.3 Improve notification methods for SB 330 preliminary applications, streamlined projects, not requiring planning/council approval and other projects	Public Engagement and Transparency, Housing	\$10,000	Small	Community Development	Year 1 start
14	Unhoused Policies	Determine best practices for limited budget smaller cities to manage the unhoused. Review RV practices in surrounding cities for impacts and potential adoption. Review transitional housing outcomes in surrounding cities. Policies to include nimble contingency plans.	Quality of Life	\$100,000	Large	Community Development	Year 1 start Year 2 end
15	City Hall Annex Renovation including the EOC	Implement City Hall Annex renovation (including the EOC).	Quality of Life	\$0	Small	Public Works	Year 1
16	City Hall Retrofit	Implement the previously approved 2022 City Hall Retrofit.	Quality of Life	\$0	Small	Public Works	Year 1
<b>Ongoing Projects – Added March 2025</b>							
17	Preserve existing and develop new BMR/ELI Housing	Explore opportunities to preserve existing expiring BMR housing. Develop ELI (Extremely Low Income) and BMR housing units for Developmentally Disabled Individuals (IDD) on City-owned property as well as the County-owned sites.	Housing	\$250,000	N/A	Community Development	Year 1 start Year 2 end
18	Residential and Mixed Use Residential Design Standards	Create objective design standards for residential projects, including ensuring adequate buffers from neighborhood low-density residential development	Housing, Quality of Life	\$240,000	N/A	Community Development	Year 1
19	Speed Limit Lowering (AB 43)	Lower speed limits where feasible pursuant to state adopted Assembly Bill 43	Transportation	\$0	N/A	Public Works	Year 1
20	Sign Ordinance	Update Sign Ordinance  <i>CANCELED at December 1, 2025 CC Meeting</i>	Quality of Life	\$200,000	N/A	Community Development	Year 1 Start, Year 2 end
21	Active Transportation Plan	This item is a consolidation of existing and new transportation efforts aiming to further goals outlined in the City's Vision Zero Initiative, including: 18.1 Review and update the bike plan 18.2 Review and update the pedestrian plan 18.3 Review current Complete Streets Policy and propose adjustments to create a better interface between all modes of transportation	Transportation	\$330,000	N/A	Public Works	Year 1
22	Bicycle Facilities	Increase the inventory of bicycle facilities and amenities, such as bike racks, citywide.	Transportation	\$50,000	N/A	Public Works	Year 1
23	Art in Public and Private Areas	Revisit Municipal Code Standards for art in public and private development, including the standards in the Municipal Code and developing an Art-in-lieu fee policy.	Quality of Life	\$50,000	N/A	Community Development	Year 1
24	Electrification Study	Conduct public outreach, policy research, and coordinate with regional efforts to develop policy options for electrification of Cupertino's buildings in light of recent legal rulings inhibiting certain electrification efforts.	Environmental Sustainability	\$50,000	N/A	Public Works	Year 1
<b>New Projects – Added December 2025</b>							
25	Memorial Park Study Session	A study session on Memorial Park and the proposed design. Most people I've spoken to love Memorial Park the way it is now where it is mostly naturally space, rather than one jam packed with stuff in the proposed plan. I hope to consider a minimalist option with upgrade of existing features and only include some low impact features. And reduce the cost. Maybe we might refer it to Parks and Rec Commission to consider options.	Quality of Life	\$0	N/A	Public Works	Year 1
26	Preserving Retail in the City	Study session regarding potential ballot measure to protect frontage retail or consider rezoning of mixed-use sites to preserve retail	Quality of Life	\$0	N/A	City Manager's Office	Year 1
27	Protections for Parkland	Consider establishing protections for parkland, similar to those adopted by the cities of Sunnyvale and Milpitas	Environmental Sustainability	\$0	N/A	Administrative Services	Year 1
28	Red Light Cameras	Explore Red Light Cameras in Cupertino	Quality of Life	\$0	N/A	Public Works	Year 1
29	Housing Site Inventory	Options for Expanding Housing Element Site Inventory to Address Potential Shortfall in Zoned Capacity	Housing	\$0	N/A	Community Development	Year 1
30	Public outreach and engagement strategy	Establish citywide standards to embed meaningful engagement into every city project	Public Engagement and Transparency	\$0	N/A	City Manager's Office	Year 1 Start, Year 2 end

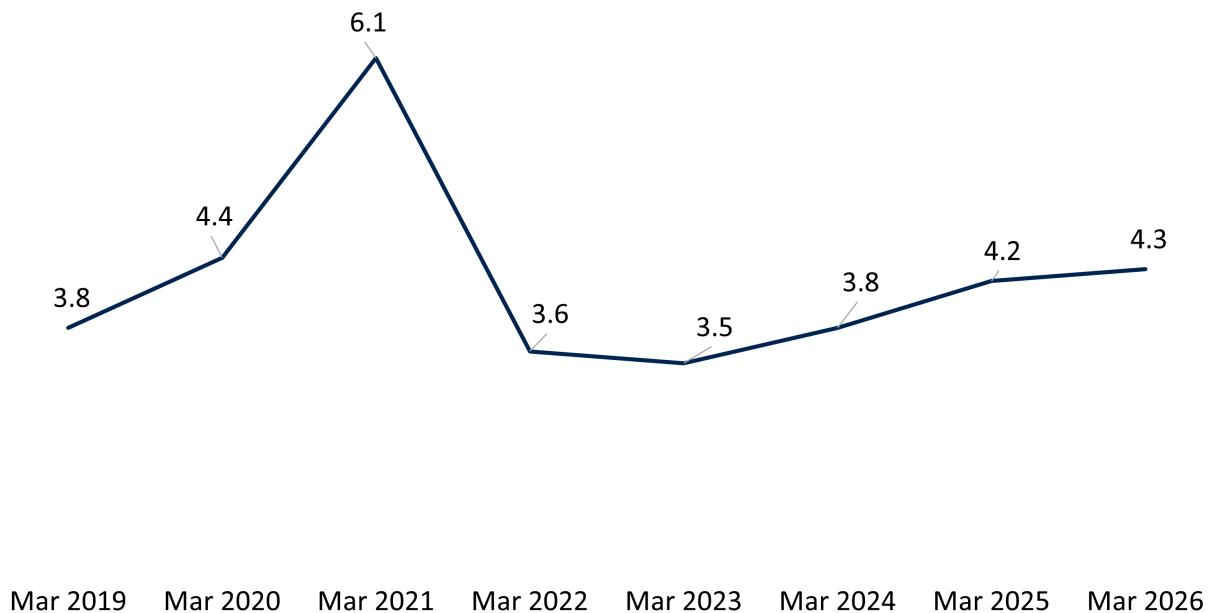
**Current Economic Update**  
**National and State Economic Conditions**

In early 2026, the U.S. economy is growing slowly, with mixed signals. Consumer spending has stayed fairly strong, but overall growth remains modest, around 1% to 2%, as some sectors weaken and businesses stay cautious.

The Federal Reserve has paused interest rate changes after earlier increases, keeping borrowing costs relatively high. Officials are being careful because inflation is still above their 2% goal, and recent global events, especially rising oil prices linked to conflict in the Middle East, have pushed inflation higher again. Inflation has improved compared to its peak, but it remains a concern. Recent data shows it hovering around 3% or higher, partly due to increased energy costs. At the same time, the job market is still stable, with steady hiring and unemployment around the low-to-mid 4% range.

Looking ahead, economists are more uncertain than before. Some expect slow but continued growth, while others warn that higher inflation and global instability could weaken the economy further. Interest rate cuts that many expected in 2026 may now be delayed, as the Federal Reserve focuses on controlling inflation. Overall, the economy is holding up, but growth is slow, inflation remains a challenge, and uncertainty, especially from global events, is making the outlook less predictable.

### US Unemployment Rate (In percentages)



As of March 2026, the U.S. unemployment rate stands at 4.3%, reflecting a slight increase from 4.2% in March 2025. According to the Employment Development Department, total employment in the San Jose–Sunnyvale–Santa Clara MSA, including San Benito County, increased by 3,600 jobs in February, reaching 1,166,200 jobs. The largest gains were seen in professional and business services, which added 2,300 jobs, followed by private education and health services, which grew by 1,600 jobs. In contrast, the trade, transportation, and utilities sector experienced a decline of 1,700 jobs.

From a year-over-year perspective, total employment across the South Bay counties of San Benito and Santa Clara declined by 17,700 jobs, or 1.5%, from February 2025 to February 2026. Despite this overall decrease, several industries saw growth. Private education and health services reported the largest increase, adding

11,700 jobs, while construction grew by 2,900 jobs and manufacturing added 1,500 jobs. Additionally, other services expanded by 1,300 jobs.

The California Association of Realtors reported that the median home price increased by 7.1% to \$889,190 in March 2026, up from \$885,900 in March 2025. This rise followed a typical seasonal pattern from February to March, although the year-over-year gain remained modest at 0.4%. C.A.R. noted that geopolitical tensions, higher mortgage rates, and financial market volatility kept sales subdued, even as prices continued to climb from February levels. Year-to-date statewide home sales in 2026 were down 1.3% compared to the same period in 2025.

### **Cupertino Economic Conditions**

The Bureau of Labor and Statistics has yet to release the unemployment information specific to San Jose/Santa Clara area. This section will be updated as part of the Adopted Budget.



Based on data from Redfin, in March 2026, Cupertino home prices were up 16.2% compared to last year, selling for a median price of \$3.4M.

### **Key Budget Assumptions**

#### **Revenue Assumptions**

The City's General Fund revenues rely heavily on property tax, sales tax, and transient occupancy tax (TOT). The impacts of the California Department of Tax and Fee Administration (CDTFA) audit have now been realized, resulting in an ongoing reduction of approximately \$30 million, or 28%, from prior projections. With the audit resolved, the City now has a more stable, albeit reduced, sales tax baseline.

#### **Personnel Assumptions**

FY 2026-27 salaries and benefits reflect the cost-of-living adjustments and health insurance contribution increases approved by the City Council in Fall 2025.

Employees who have yet to reach the top step in their classification's salary range are eligible to receive a step increase on their anniversary date. Typically, classifications have five steps, with each increase equivalent to a 5% increase in salary. Currently, approximately 39% of employees are below Step 5.

#### **Non-Personnel Assumptions**

Non-Personnel budgets were developed based on previous year's actual expenditures and adjusted for the current year's needs. One-time projects were excluded to reflect ongoing expenditure needs. To balance the budget, various categories including materials, contract services, capital outlays, special projects, transfers to other funds, and contingencies were reduced in the Adopted Budget.

## Ongoing Challenges

### Retirement Benefits

Rising retirement costs are driving the increase in employee benefits. Cupertino offers retirement benefits to its employees through the California Public Employee's Retirement System (CalPERS), which experienced a significant decline in its assets due to poor investment returns during the Great Recession. Moreover, changes in actuarial assumptions and enhanced benefits due to higher life expectancies have further increased the plan's liabilities. Consequently, the City's pension costs have escalated considerably and currently constitute one of the City's largest financial obligations.

The table below illustrates the City's CalPERS costs over the next few years.

	Projected CalPERS Contributions					
	FY 2026-27	FY 2027-28	FY 2028-29	FY 2029-30	FY 2030-31	FY 2031-32
<b>Projected Payroll</b>	\$ 25,140,470	\$ 25,844,403	\$ 26,568,046	\$ 27,311,952	\$ 28,076,686	\$ 28,862,833
<b>Normal Cost (%)</b>	10.1%	9.9%	9.7%	9.6%	9.4%	9.3%
<b>Normal Cost</b>	\$ 2,534,159	\$ 2,558,596	\$ 2,577,100	\$ 2,621,947	\$ 2,639,208	\$ 2,684,243
<b>UAL Payment (%)</b>	16.4%	16.6%	17.9%	17.5%	17.0%	16.9%
<b>UAL Payment</b>	\$ 4,116,947	\$ 4,284,000	\$ 4,753,000	\$ 4,775,000	\$ 4,778,000	\$ 4,866,000
<b>Total Contribution (%)</b>	<b>26.5%</b>	<b>26.5%</b>	<b>27.6%</b>	<b>27.1%</b>	<b>26.4%</b>	<b>26.2%</b>
<b>Total Contribution</b>	<b>\$ 6,651,106</b>	<b>\$ 6,842,596</b>	<b>\$ 7,330,100</b>	<b>\$ 7,396,947</b>	<b>\$ 7,417,208</b>	<b>\$ 7,550,243</b>

In December 2016, the CalPERS Board of Administration implemented a three-year phase-in beginning in FY 2018-19 to lower the discount rate from 7.5% to 7.0%, resulting in significant increases in retirement costs. In FY 2021-22, the discount rate was further reduced to 6.8% due to the FY 2020-21 investment gain of 21.3%, which triggered the Funding Risk Mitigation Policy.

To mitigate the impact of pension rate volatility on the City's budget, the City established a Section 115 Trust in May 2018. The Section 115 Pension Trust had a balance of \$45.5 million as of March 31, 2026, which can be utilized to fund pension costs.

### Summary of Proposed Budget Requests by Department

Fund	Department	Request	Frequency	Expense Recurring	Expense One-time
100	City Council	Community Funding	One Time	\$ -	\$ 32,500
<b>City Council Total</b>				<b>\$ -</b>	<b>\$ 32,500</b>
100	CDD	Planning - On Call Contract for Design Review	One Time	\$ -	\$ 35,000
100	CDD	Planning - On Call Contract for Environmental Review	One Time	\$ -	\$ 82,000
<b>CDD Total</b>				<b>\$ -</b>	<b>\$ 117,000</b>
100	I&T	Video - AJA Ki Pro Ultra	One Time	\$ -	\$ 6,500
100	I&T	Video - City Hall Lobby Monitor Replacements	One Time	\$ -	\$ 7,500
100	I&T	Video - Tally system for Ross Carbonite Switcher	One Time	\$ -	\$ 12,000
100	I&T	Video - Panasonic PTZ Cameras and Controller	One Time	\$ -	\$ 115,000
100	I&T	Video - Tiger Technology	One Time	\$ -	\$ 17,000
100	I&T	Applications - Doc Access	One Time	\$ -	\$ 15,000
100	I&T	Applications - Open Counter	One Time	\$ -	\$ 37,000
610	I&T	Infrastructure - Regional vCISO	One Time	\$ -	\$ 45,000
610	I&T	Infrastructure - MFPs	One Time	\$ -	\$ 150,000
610	I&T	Infrastructure - Network Access Control and Wi-Fi refresh	One Time	\$ -	\$ 150,000
610	I&T	GIS - Ichi Plan	One Time	\$ -	\$ 10,000
<b>I&amp;T Total</b>				<b>\$ -</b>	<b>\$ 565,000</b>
100	P&R	QCC Round Table Replacement	One Time	\$ -	\$ 15,500
<b>P&amp;R Total</b>				<b>\$ -</b>	<b>\$ 15,500</b>
100	PW	Sustainability Intern - 81-122 and 520-81-801	Recurring	\$ 25,205	\$ -
100	PW	Grounds Memorial Park Asphalt Repairs - 84-809	One Time	\$ -	\$ 36,000
100	PW	Trees/ROW Median Sleeve - 86-824	One Time	\$ -	\$ 95,000
100	PW	Facilities - Library VAV HVAC Upgrade - 87-828	One Time	\$ -	\$ 130,000
100	PW	Facilities - QCC - Control Valves & Circuit Setters - 87-830	One Time	\$ -	\$ 52,000
100	PW	Facilities - Wilson Park - Dry Rot and New Roof - 87-834	One Time	\$ -	\$ 80,000
100	PW	Facilities - BBF Painting - 87-841	One Time	\$ -	\$ 60,000
100	PW	Transportation - DeAnza Traffic Signal Sync 88-844	One Time	\$ -	\$ 110,000
100	PW	Transportation - SCB Traffic Signal Sync - 88-844	One Time	\$ -	\$ 115,000
100	PW	Transportation - Traffic Signal Video Detection Upgrade - 88-844	Recurring	\$ 50,000	\$ -
100	PW	Transportation Bike Ped Education - 88-846	One Time	\$ -	\$ 15,000
100	PW	Transportation - eBike education 88-846	Recurring	\$ 5,000	\$ -
520	PW	Sustainability Intern - 81-122 and 520-81-801	Recurring	\$ 8,404	\$ -
630	PW	Fleet - Replace Fuel Dispensers - 85-849	One Time	\$ -	\$ 60,000
630	PW	Fleet - Vehicle and Equipment Replacement List - 90-985	One Time	\$ -	\$ 890,000
<b>PW Total</b>				<b>\$ 88,609</b>	<b>\$ 1,643,000</b>
<b>Grand Total</b>				<b>\$ 88,609</b>	<b>\$ 2,373,000</b>

### Summary of CIP Projects

Project	Program	External Funding	City Funding	Total Proposed Budget
Citywide Building Conditions FCA Implementation (annually funded)	420-99-063		1,250,000	1,250,000
City Hall Annex	420-99-248	-	5,000,000	5,000,000
BBG Golf Course Pro Shop Renovation	420-99-277	-	120,000	120,000
Sports Center Courts Resurfacing	420-99-278	-	210,000	210,000
SCB/SR 85 NB Ramp Intersection Improvements	420-99-279	600,000	-	600,000
Memorial Park Pickleball Sound Attenuation	420-99-280		150,000	150,000
Blesch Property Improvements	420-99-281	TBD	TBD	TBD
CIP Preliminary Planning & Design	420-99-047		125,000	125,000
Capital Project Support	420-99-048		50,000	50,000
<b>TOTAL</b>		<b>\$ 600,000</b>	<b>\$ 6,905,000</b>	<b>\$ 7,505,000</b>

# Community Profile

## Community Economic Profile

Cupertino, with a population of 58,711 and City limits stretching across 13-square miles, is considered one of the most prestigious cities to live and work in the Bay Area.

Economic health is an essential component to maintaining a balanced city, which provides high-level opportunities and services that create and help sustain a sense of community and quality of life. Public and private interests must be mutual so that success as a partnership is a direct reflection of success as a community. The cornerstone of this partnership is a cooperative and responsive government that fosters residential and business prosperity and strengthens working relationships among all sectors of the community.

Because Cupertino is a mostly built-out city, the City focuses on business retention and revitalization, while at the same time, being supportive of redevelopment projects to bring in new investment. Cupertino is world-renowned as the home to high-tech giants such as Apple Inc. and as a community with stellar public schools. Companies like Amazon also maintain a presence in the area, contributing to the region's strong tech ecosystem. De Anza College, one of the largest single-campus community colleges in the country, is another major employer and a magnet for attracting local and international students. The City's proactive economic development efforts and a high-touch approach has resulted in an innovative environment for start-ups and growing companies to thrive, including Moxo, DURECT Corporation, Claspp, Mirapath, Aemetis Inc, Mist Systems, and many more. The City strives to retain our companies and attract new ones through active outreach and a responsive, streamlined, and customer-oriented entitlement process.

Cupertino is excited to have a number of mixed-use development projects offering diverse retail and dining options, as well as providing additional housing opportunities to meet the needs of the growing community. There are also quite a few development projects already entitled including: Westport Cupertino, Stevens Creek Office Center and Mary Ave Villas. In 2026, the City approved a third modification to The Rise development. With the 2025 Third Modification, the project continues to be a mixed use development with 2,669 units of housing, a reduced office area of approximately 1.475 million square feet and approximately 226,600 square feet of retail uses.

## Main Street

The Main Street and Nineteen800 mixed-use developments continue to offer a vibrant downtown area for Cupertino, offering a large selection of restaurants and retailers, including Alexander's Steakhouse, Eureka!, Oren's Hummus, Lazy Dog, Ippudo, HaiDiLao Hotpot Restaurant, Pineapple Thai, Pressed Juicery, Orangetheory Fitness, 85 Degree Bakery, Somisomi, Sul & Beans, Kura Sushi, Vitality Bowls, Bishops Cuts/Colors, Keating Capezio, Philz Coffee, Pacific Catch, Holder's Country Inn, and Koi Palace Contempo. Housing, office, and the Residence Inn by Marriott and Main Street Cupertino Lofts are available to support the thriving area. Benihana, Bowlmor, and Cupertino Ice Center also serve as long-time anchors.

Serving as a long-time retail anchor for the community, The Marketplace has a variety of stores and restaurants popular with students, families, and working professionals. They include Galpao Gaucho (Brazilian Steakhouse), Daiso, Tokyo Central, Harumi Sushi, La Patisserie Bakery, Beard Papa's, Legend's Pizza, Icicles, Kong's Tofu & BBQ, and One Pot Shabu Shabu to name a few.

The shopping center improvements to Cupertino Village reflect building upgrades and renovations, newly constructed buildings, parking, and open space. The shopping center, located in the northeast portion of the city, is home to 99 Ranch Market, Duke of Edinburgh Pub & Restaurant, Ume Tea, Tofu Plus, Kira Kira Beauty, Ten Ren Tea, Fantasia Coffee & Tea, and many other Asian restaurants, bakeries, and shops. The property owners have also received approval to construct a new full-service boutique hotel with 185 rooms to accommodate business and leisure travelers.

Cupertino features many other retail opportunities, including TJ Maxx and Home Goods, Whole Foods, Target, and over 180 food and beverage establishments to serve residents and the local workforce. There are seven hotels providing over 1,000 rooms, to serve the area: The Aloft Cupertino, Cupertino Hotel, Hilton Garden Inn, Hyatt House, Juniper Hotel operated by Curio, Marriott Courtyard, and the Residence Inn by Marriott. Another longtime retail anchor in north Cupertino is Homestead Square Shopping Center, located at Homestead Road and De Anza Boulevard. This shopping center includes a Safeway, Starbucks, Ulta Beauty, Ross Stores, Pet Club, Michael's, FedEx, and numerous restaurants, such as Fish's Wild, Pho Hoa Noodle Soup, Yayoi (Japanese Teishoku Restaurant), and Chipotle.

## Apple Park

Apple Park, Apple's newest corporate campus, features approximately 2.8 million square feet of office and R&D space north of Highway 280 between Wolfe Road and Tantau Avenue. A state-of-the-art Visitor Center, Observation Deck, and café offer the public a place to learn, explore, and shop.

# Community Profile

## Community Statistics

### Facts and Figures <sup>1</sup>

Population in City Limits	58,711
Average Household Income	\$307,843
Average Age	54
Registered Voters	33,724
Democrats	15,317
Republicans	4,552
American Independent	597
Other	403
No Political Party Designated	12,855

<sup>1</sup> Claritas Pop-Facts® Demographic Executive Report 2026 - City of Cupertino and County of Santa Clara Registrar of Voters as of April 21, 2025

### Top 25 Sales Tax Producers 2024 (in Alphabetical Order) <sup>2</sup>

- 99 Ranch Market
- A R Beck & Associates
- Apple
- Argonaut Window & Door
- Benihana
- BJ's Restaurant & Brewhouse
- California Dental Arts
- Chevron
- Cupertino Car Wash 76
- Cupertino Car Wash
- Galpao Gaucho
- Great Gas Cupertino
- Haidilao Hot Pot
- Insight Direct USA
- Insight Public Sector
- Lazy Dog café
- Mirapath
- Mojo Vision
- PGA Tour Superstore
- Ross
- Rotten Robbie
- Safeway

- Shane Co.
- Target
- TJ Maxx
- Whole Foods Market

<sup>2</sup> HdL Companies 4Q 2025 Sales Tax Update

# Community Profile

## History

*“This place of San Joseph Cupertino has good water and much firewood, but nothing suitable for a settlement because it is among the hills very near to the range of cedars which I mentioned yesterday, and lacks level lands.”*

When Spanish explorer San Juan Bautista De Anza traveled through California in 1776, he and his party documented these words about the land surrounding Stevens Creek, named back then Arroyo San Joseph Cupertino. However, first impressions can often be misleading. Underneath the spiny, overgrown bush was a completely different land waiting to be uncovered. During this time, the area was populated by Native Americans who hunted and gathered, prospering from the abundant resources the land had to offer.

It wasn't until 1848 when the first American settler, Elijah Stephens, a blacksmith from South Carolina, moved to the area—at this time, named simply 'West Side' and primarily owned by the government. After crossing over the Sierra Nevada in wagons, he discovered the true value of the land underneath the bush and proceeded to purchase over 300 acres of farmland to grow grapes and blackberries. Stephens pioneered the way for farmers, which established West Side as an agricultural hot spot. The land Stephens owned eventually became Blackberry Farm, and the road, creek, and reservoir were all named after him, although misspelled.

In the early West Side, many of the newest advances in agriculture were being developed. Settlers were drawn to the land because of its rich earth, where they were able to grow products that competed on the world market. Once the bush had been cleared, they grew grapes, which covered the West Valley area with vineyards by the late 1800s. By the 1900s, a plant louse called Phylloxera spread throughout the vineyards, attacking the roots of the grapevines, killing the grapes, and putting a halt to wine production. As a solution, nearly everything was replanted with fruit orchards. When the fruit trees blossomed, visitors would come to the orchards for “The Valley of Heart's Delight” festivals, which celebrated the prosperous agriculture of the West Valley area.

Apart from the farmland, West Side was primarily known as a crossroads, an intersection between Saratoga-Sunnyvale Road and Stevens Creek. This served as a way station for travelers to pass through while going from town to town. As more people came to West Side to take advantage of the rich farmland, more family holdings gathered around the crossroads. Starting off as just a post office and home union store, West Side's humble crossroads brought many diverse communities, all attracted by the preferable climate and profitable market for crops.

As more people were drawn to the area around the crossroads, the orchards were gradually replaced with modern houses for workers. The population steadily grew, and the face of West Side changed, progressing into a more modern town. The community wanted to rename the city, so as to not confuse it with other cities, as well as establish a unique identity. John T. Doyle, a lawyer from San Francisco, and writer of historical anthologies on the area chose the name “Cupertino” after the original name of the creek.

After the post-World War II population boom, the growing community petitioned for Cupertino to become an incorporated town. Members of the community were worried that the alternative to incorporation was to have parts of Cupertino annexed by surrounding cities, splitting up the community and erasing the local culture. To preserve the rural atmosphere, lower taxes for farmers, start a local government, and prepare for growth, Cupertino voted for incorporation. In 1955, Cupertino officially became the 13th city in Santa Clara County.

By the 1970s, Cupertino once again began to undergo dramatic changes. The growing community attracted several large technology corporations. Lockheed Martin, HP, Intel, and many other big names established themselves in Silicon Valley. Apple Inc. was founded in Cupertino in 1976 and quickly grew into the tech giant it's known for today.



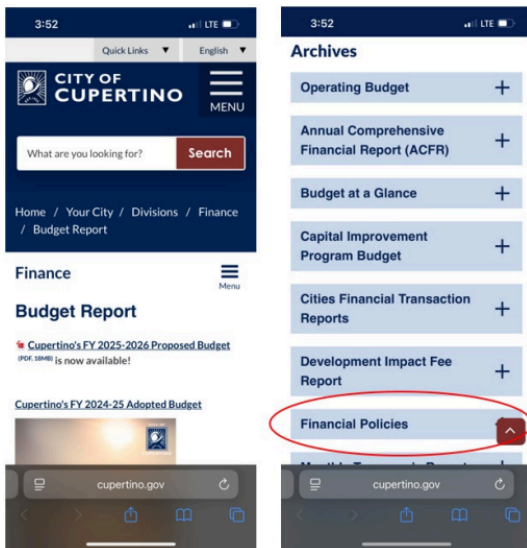
### **Apple Park Visitor Center**

In the late 20th century, Cupertino and the surrounding areas experienced another surge in population growth, this time due to the immigration of people from Asian countries. Immigration laws at the time were in favor of families looking to move to Silicon Valley. People immigrated here for a variety of reasons—whether they were aspiring for career prospects with major tech companies, or striving for quality education for their children, everyone who immigrated here had a common goal: to find opportunities to work hard for a better life for themselves and their families.

# Financial Policies

## Financial Policies

Financial policies can now be found at: <https://www.cupertino.gov/budget> in the Financial Policies accordion or scan the QR code below



# All Funds Financial Schedules

## All Funds Summary

This section provides information on the FY 2026-27 Special Revenue, Debt Service, Capital Project, Enterprise, and Internal Service Funds budgets including, expenditure and revenue highlights, transfers to other funds, reserve funds, and the financial forecast. For descriptions of funds, see Financial Policies: Fund Structure.

### Revenue Estimates

Estimates for FY 2026-27 fund balance and individual revenue accounts are based upon a careful examination of the collection history and patterns as they relate to such factors as seasonality and performance in the economic environment that the City is most likely to encounter in the coming year. Each source of revenue can be influenced by external and/or internal factors outside of the City's control.

### Special Revenue Funds

Special Revenue Funds account for the proceeds of specific revenue sources that are legally restricted to expenditures for specific purposes. Special Revenue Funds include the Park Dedication, Transportation, Storm Drain, and Environmental Management/Clean Creeks funds.

### Revenue

Revenue sources have decreased by \$1.9 million. Intergovernmental revenue has decreased due to less revenue received for vehicle registration fees and gas tax. Similarly, transfers in from the General Fund have decreased.

REVENUE SOURCES	2023-24	2024-25	2025-26	2026-27
	Actual	Actual	Adopted Budget	Proposed Budget
Other Taxes	\$ 349,283	\$ 1,555,568	\$ 4,637,703	\$ 4,532,926
Use of Money & Property	\$ 1,909,734	\$ 2,318,032	\$ 749,830	\$ 775,606
Intergovernmental	\$ 5,084,582	\$ 5,891,760	\$ 5,351,721	\$ 4,937,781
Charges for Services	\$ 1,524,539	\$ 1,589,982	\$ 1,504,373	\$ 1,534,607
Miscellaneous Revenue	\$ 57,584	\$ 5,933	\$ 1,519	\$ 1,633
Fines and Forfeitures	\$ 2,746	\$ 2,970	\$ 10,000	\$ 3,000
Transfers In	\$ 3,449,019	\$ 3,174,860	\$ 2,067,000	\$ 614,000
<b>Total Revenue Sources</b>	<b>\$ 12,377,486</b>	<b>\$ 14,539,104</b>	<b>\$ 14,322,146</b>	<b>\$ 12,399,553</b>

## Expenditures

Expenditure uses have decreased by \$1.0 million. Special Projects are lower due to less special projects for the fiscal year.

EXPENDITURE USES	2023-24		2024-25		2025-26		2026-27	
		Actual		Actual		Adopted Budget		Proposed Budget
Employee Compensation	\$	1,664,054	\$	1,516,571	\$	1,602,256	\$	1,743,494
Employee Benefits	\$	812,815	\$	1,464,495	\$	797,878	\$	804,100
Materials	\$	655,235	\$	632,693	\$	1,013,894	\$	583,495
Contract Services	\$	614,337	\$	444,272	\$	692,575	\$	724,800
Cost Allocation	\$	1,220,614	\$	2,030,054	\$	2,197,032	\$	2,142,947
Capital Outlays	\$	4,223,820	\$	1,652,950	\$	1,583,075	\$	1,747,075
Special Projects	\$	994,423	\$	3,969,778	\$	2,908,412	\$	2,005,865
Contingencies		-		-		-		-
Transfers Out	\$	1,182,951	\$	708,000	\$	15,000	\$	15,000
<b>Total Expenditure Uses</b>	<b>\$</b>	<b>11,368,250</b>	<b>\$</b>	<b>12,418,813</b>	<b>\$</b>	<b>10,810,122</b>	<b>\$</b>	<b>9,766,776</b>

## Fund Balance

Fund balance represents fund savings and is calculated by taking the beginning balance and then adding the difference between revenue and expenditures to arrive at the ending fund balance.

CHANGES TO FUND BALANCE	2023-24		2024-25		2025-26		2026-27	
		Actual		Actual		Adopted Budget		Proposed Budget
<b>Beginning Balance</b>	<b>\$</b>	<b>46,826,925</b>	<b>\$</b>	<b>47,836,161</b>	<b>\$</b>	<b>38,966,563</b>	<b>\$</b>	<b>38,611,729</b>
Change in Fund Balance	\$	1,009,236	\$	2,120,291	\$	3,512,024	\$	2,632,777
<b>Ending Balance</b>	<b>\$</b>	<b>47,836,161</b>	<b>\$</b>	<b>49,956,453</b>	<b>\$</b>	<b>42,478,587</b>	<b>\$</b>	<b>41,244,506</b>

## Debt Service Fund

The Debt Service Fund provides for the payment of principal, interest, and associated administrative costs incurred with the issuance of debt instruments for the City's Public Facilities Corporation. The budget funds the

Corporation's annual payment of principal and interest on the City Hall/Community Hall/Library Certificates of Participation (COP) that will be paid off by July 1, 2030.

On September 29, 2020, the City's 2020A Certificates of Participation (2020 COPs) were successfully sold in order to refund the City's 2012 Certificates of Participation for debt service savings. The refunding generated net present value savings of approximately \$3.14 million, 11.61% of refunded par, and a True Interest Cost of 0.72%. Savings to the City's General Fund amounts to approximately \$494,000 per year for the next ten years or almost \$5 million in total savings.

## Revenue

Revenue sources are relatively unchanged from the last fiscal year. The \$2.7 million transfer from the General Fund funds the annual payment of principal and interest for the City's debt.

REVENUE SOURCES	2023-24	2024-25	2025-26	2026-27
	Actual	Actual	Adopted Budget	Proposed Budget
Use of Money & Property	-	-	-	-
Other Financing Sources	-	-	-	-
Transfers In	\$ 2,677,600	\$ 2,677,450	\$ 2,676,600	\$ 2,675,100
<b>Total Revenue Sources</b>	<b>\$ 2,677,600</b>	<b>\$ 2,677,450</b>	<b>\$ 2,676,600</b>	<b>\$ 2,675,100</b>

## Expenditures

Expenditure uses are relatively unchanged from the last fiscal year. The \$2.7 million in expenditures represents the annual payment of principal and interest for the City's debt.

EXPENDITURE USES	2023-24	2024-25	2025-26	2026-27
	Actual	Actual	Adopted Budget	Proposed Budget
Debt Service	\$ 2,677,600	\$ 2,676,200	\$ 2,676,600	\$ 2,673,600
Contract Services	\$ 1,500	\$ 1,500	\$ -	\$ 1,500
Transfers Out	-	-	-	-
<b>Total Expenditure Uses</b>	<b>\$ 2,679,100</b>	<b>\$ 2,677,700</b>	<b>\$ 2,676,600</b>	<b>\$ 2,675,100</b>

## Fund Balance

Fund balance represents fund savings and is calculated by taking the beginning balance and then adding the difference between revenue and expenditures to arrive at the ending fund balance.

CHANGES TO FUND BALANCE	2023-24	2024-25	2025-26	2026-27
-------------------------	---------	---------	---------	---------

		Actual	Actual	Adopted Budget	Proposed Budget
<b>Beginning Balance</b>	\$	1,750 \$	250 \$	250 \$	0
Change in Fund Balance	\$	(1,500) \$	(250)	-	-
<b>Ending Balance</b>	\$	250 \$	0 \$	250 \$	0

### Capital Project Funds

This fund pays for the acquisition of major capital facilities and/or construction of major capital projects.

### Revenue

Revenue sources have increased by \$5.3 million. As a result of the revenue shortfalls stemming from the CDTFA audit, the annual transfers from the General Fund to the Capital Reserve had been reduced until FY 2029-30. With resolution reached with CDTFA in October 2024, these transfers have since restarted in March 2025. Transfers in have increased due to an increase in Capital Improvement Projects (CIP).

REVENUE SOURCES	2023-24	2024-25	2025-26	2026-27
	Actual	Actual	Adopted Budget	Proposed Budget
Use of Money and Property	\$ 794,137	\$ 824,607	-	-
Intergovernmental	\$ 352,570	\$ 2,656,151	-	-
Charges for Services	-	-	\$ -	600,000
Miscellaneous	\$ 161,337	-	-	-
Transfers In	\$ 4,552,250	\$ 12,838,354	\$ 4,000,000	\$ 8,730,000
<b>Total Revenue Sources</b>	<b>\$ 5,860,294</b>	<b>\$ 16,319,112</b>	<b>\$ 4,000,000</b>	<b>\$ 9,330,000</b>

### Expenditures

Expenditure uses have increased by \$10.0 million due to more CIP projects this year.

EXPENDITURE USES	2023-24	2024-25	2025-26	2026-27
	Actual	Actual	Adopted Budget	Proposed Budget
Employee Compensation	-	-	-	-
Employee Benefits	-	-	-	-
Contract Services	\$ 249,182	\$ 75,416	\$ 225,000	\$ 175,000

Capital Outlays	\$	4,076,680	\$	5,981,619	\$	2,000,000	\$	7,330,000
Cost Allocation		-		-		-		-
Transfers Out	\$	4,333,318	\$	9,171,267	\$	2,000,000	\$	6,730,000
<b>Total Expenditure Uses</b>	<b>\$</b>	<b>8,659,180</b>	<b>\$</b>	<b>15,228,303</b>	<b>\$</b>	<b>4,225,000</b>	<b>\$</b>	<b>14,235,000</b>

### Fund Balance

Fund balance represents fund savings and is calculated by taking the beginning balance and then adding the difference between revenue and expenditures to arrive at the ending fund balance.

CHANGES TO FUND BALANCE	2023-24		2024-25		2025-26		2026-27	
		Actual		Actual		Adopted Budget		Proposed Budget
<b>Beginning Balance</b>	<b>\$</b>	<b>34,924,537</b>	<b>\$</b>	<b>32,125,651</b>	<b>\$</b>	<b>16,602,346</b>	<b>\$</b>	<b>10,626,146</b>
Change in Fund Balance	\$	(2,798,886)	\$	1,090,809	\$	(225,000)	\$	(4,905,000)
<b>Ending Balance</b>	<b>\$</b>	<b>32,125,651</b>	<b>\$</b>	<b>33,216,460</b>	<b>\$</b>	<b>16,377,346</b>	<b>\$</b>	<b>5,721,146</b>

### Enterprise Funds

Enterprise Funds are set up for the provision of specific services that are funded directly by fees charged for those goods or services. Enterprise Funds include the Resource Recovery, Sports Center, Blackberry Farm Golf Course, and Recreation funds.

### Revenue

Revenue sources are relatively unchanged from the last fiscal year.

REVENUE SOURCES	2023-24		2024-25		2025-26		2026-27	
		Actual		Actual		Adopted Budget		Proposed Budget
Use of Money & Property	\$	982,420	\$	958,845	\$	531,450	\$	501,550
Intergovernmental		-		-	\$	14,812	\$	15,078
Charges for Services	\$	6,080,846	\$	5,265,170	\$	5,044,822	\$	5,472,972
Fines and forfeitures		-	\$	200		-		-
Miscellaneous Revenue	\$	799,810		-		-		-
Transfers In		-	\$	1,059,253		1,235,000		690,000

Other Financing Sources	-	\$ 1,950	-	-
<b>Total Revenue Sources</b>	<b>\$ 7,863,075</b>	<b>\$ 7,285,419</b>	<b>\$ 6,826,084</b>	<b>\$ 6,679,600</b>

## Expenditures

Expenditure uses decreased by \$0.6 million. The decrease is due to less special projects.

EXPENDITURE USES	2023-24	2024-25	2025-26	2026-27
	Actual	Actual	Adopted Budget	Proposed Budget
Employee Compensation	\$ 1,742,135	\$ 1,874,554	\$ 2,010,726	2,128,091
Employee Benefits	\$ 1,020,726	\$ 1,058,187	\$ 746,937	786,815
Materials	\$ 363,986	\$ 433,841	\$ 758,663	585,750
Contract Services	\$ 3,870,517	\$ 2,587,940	\$ 3,578,026	3,088,381
Contingencies	-	-	-	-
Cost Allocation	\$ 939,358	\$ 1,577,430	\$ 1,676,251	1,742,496
Special Projects	\$ 286,326	\$ 258,294	160,000	-
Transfers Out	\$ 20,000	-	-	-
Other Financing Uses	\$ 185,989	\$ 174,379	\$ 222,567	183,047
<b>Total Expenditure Uses</b>	<b>\$ 8,429,036</b>	<b>\$ 7,964,625</b>	<b>\$ 9,153,170</b>	<b>\$ 8,514,580</b>

## Net Position

Enterprise funds carry net position instead of fund balance. Net position is calculated by taking the beginning balance and then adding the difference between revenue and expenditures to arrive at the ending net position. However, some of these resources are not liquid and represent capital assets. These monies are generally accumulated to support capital replacement and/or expansion needs. It is projected to decrease due to revenues being lower than expenditures.

CHANGES TO NET POSITION	2023-24	2024-25	2025-26	2026-27
	Actual	Actual	Adopted Budget	Proposed Budget
<b>Beginning Balance</b>	<b>\$ 10,424,536</b>	<b>\$ 9,858,576</b>	<b>\$ 7,238,404</b>	<b>6,077,470</b>
Change in Net Position	\$ (565,960)	\$ (679,206)	\$ (2,327,086)	(1,834,980)
<b>Ending Balance</b>	<b>\$ 9,858,576</b>	<b>\$ 9,179,370</b>	<b>\$ 4,911,318</b>	<b>4,242,490</b>

## Internal Service Funds

Internal Service Funds are used for areas where goods or services are provided to other departments or governments on a cost-reimbursement basis. Internal Service Funds include Information & Technology, Vehicle & Equipment Replacement, Workers' Compensation, Compensated Absences & Long-Term Disability, and Retiree Medical funds.

## Revenue

Revenue sources have increased by \$1.2 million due to an increase in charges for services and transfers in. In FY 2023-24, the City resumed transfers to the Retiree Medical Fund because the City's Other Post-Employment Benefits (OPEB) plan is below 100% funded.

REVENUE SOURCES	2023-24	2024-25	2025-26	2026-27
	Actual	Actual	Adopted Budget	Proposed Budget
Use of Money & Property	\$ 341,084	\$ 403,404	\$ 99,701	102,188
Intergovernmental Revenue	-	110,496	-	-
Charges for Services	\$ 4,171,856	\$ 4,815,841	\$ 5,331,124	6,173,534
Miscellaneous	\$ 1,393,887	2,575	-	4,000
Transfers In	\$ 1,417,684	\$ 2,980,147	\$ 2,616,053	3,026,000
Other Financing Uses	\$ 30,750	\$ 525,915	\$ 553,531	470,267
<b>Total Revenue Sources</b>	<b>\$ 7,355,261</b>	<b>\$ 8,838,378</b>	<b>\$ 8,600,409</b>	<b>9,775,989</b>

## Expenditures

Expenditure uses have increased by \$0.6 million due to increase in materials, contract services and special projects.

EXPENDITURE USES	2023-24	2024-25	2025-26	2026-27
	Actual	Actual	Adopted Budget	Proposed Budget
Employee Compensation	\$ 1,942,297	\$ 1,531,235	\$ 1,720,661	1,885,332
Employee Benefits	\$ 2,457,676	\$ 2,115,629	\$ 2,347,371	2,360,208
Materials	\$ 1,460,904	\$ 1,052,338	\$ 1,297,849	1,527,059
Contract Services	\$ 1,156,349	\$ 2,048,626	\$ 1,730,697	1,932,318

Cost Allocation	\$	57,622	\$	304,459	\$	949,737	\$	950,974
Special Projects	\$	295,779	\$	123,698	\$	1,039,000	\$	1,250,000
Contingencies		-		-		-		-
Transfers Out	\$	76,000		-		-		-
Other Financing Uses	\$	546,696	\$	428,666	\$	926,453	\$	733,841
<b>Total Expenditure Uses</b>	<b>\$</b>	<b>7,993,323</b>	<b>\$</b>	<b>7,604,650</b>	<b>\$</b>	<b>10,011,768</b>	<b>\$</b>	<b>10,639,732</b>

### Net Position

Internal Service Funds carry net position instead of fund balance. Net position is calculated in the same manner as fund balance, taking the beginning balance and then adding the difference between revenue and expenditures to arrive at the ending net position. However, some of the resources are not liquid and represent capital assets. These monies are generally accumulated to support capital replacement and/or expansion needs. Net positions is relatively unchanged from the prior fiscal year.

CHANGES TO NET POSITION	2023-24		2024-25		2025-26		2026-27	
		Actual		Actual		Adopted Budget		Proposed Budget
<b>Beginning Balance</b>	<b>\$</b>	<b>7,166,944</b>	<b>\$</b>	<b>6,528,882</b>	<b>\$</b>	<b>4,128,639</b>	<b>\$</b>	<b>5,445,794</b>
Change in Net Position	\$	(638,062)	\$	1,233,728	\$	(1,411,359)	\$	(863,743)
<b>Ending Balance</b>	<b>\$</b>	<b>6,528,882</b>	<b>\$</b>	<b>7,762,610</b>	<b>\$</b>	<b>2,717,280</b>	<b>\$</b>	<b>4,582,051</b>

# All Funds Financial Schedules

Financial Overview by Fund

## All Funds

PROPOSED BUDGET	
	FY2027
<b>Revenues</b>	
Revenues	
Revenues	1,841,667
Sales Tax	16,903,174
Property Tax	35,939,222
Transient Occupancy Tax	7,676,155
Utility Tax	4,102,431
Franchise Fees	4,475,281
Other Taxes	6,296,327
Licenses and Permits	6,528,411
Fines and Forfeitures	416,760
Use of Money	8,014,156
Transfers In	15,750,100
Intergovernmental	10,184,080
Charges for Services	29,397,537
Miscellaneous Revenue	2,225,531
Other Financing Sources	837,267
<b>REVENUES TOTAL</b>	<b>150,588,099</b>
<b>REVENUES TOTAL</b>	<b>150,588,099</b>
<b>Expenses</b>	
Expenses	
Employee Compensation	31,855,227
Employee Benefits	15,157,616
Materials and Supplies	9,498,066
Contract Services	47,694,222
Contingencies	50,000
Special Projects	3,664,865
Cost Allocation	17,004,486
Debt Services	2,673,600
Transfers Out	15,750,100
Other Financing Uses	2,758,888
Capital Outlays	9,421,075
<b>EXPENSES TOTAL</b>	<b>155,528,145</b>
<b>EXPENSES TOTAL</b>	<b>155,528,145</b>

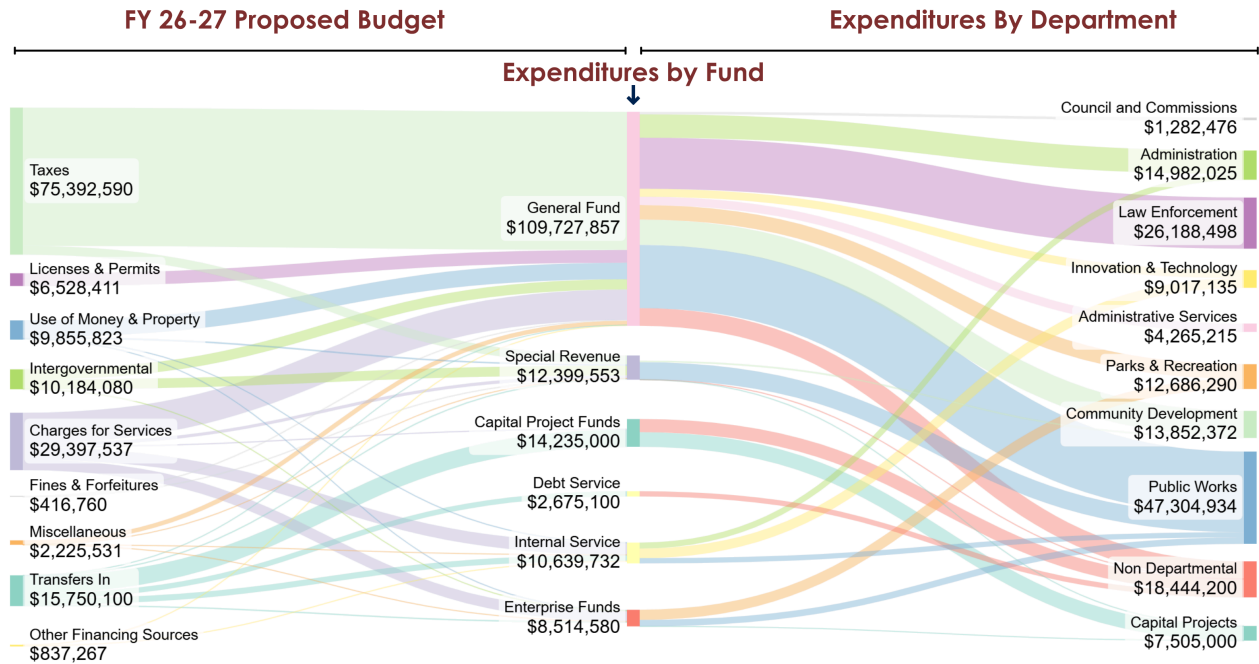
2026-27 Proposed Budget							
Revenue Categories	General Fund	Special Revenue Fund	Debt Service Fund	Capital Project Funds	Enterprise Funds	Internal Service Funds	All Funds
Sales Tax	16,903,174	-	-	-	-	-	16,903,174
Property Tax	35,939,222	-	-	-	-	-	35,939,222
Transient Occupancy	7,676,155	-	-	-	-	-	7,676,155
Utility Tax	4,102,431	-	-	-	-	-	4,102,431
Franchise Fees	4,475,281	-	-	-	-	-	4,475,281
Other Taxes	1,763,401	4,532,926	-	-	-	-	6,296,327
Licenses & Permits	6,528,411	-	-	-	-	-	6,528,411
Use of Money & Property	8,476,479	775,606	-	-	501,550	102,188	9,855,823
Intergovernmental	5,231,221	4,937,781	-	-	15,078	-	10,184,080
Charges for Services	15,616,424	1,534,607	-	600,000	5,472,972	6,173,534	29,397,537
Fines & Forfeitures	413,760	3,000	-	-	-	-	416,760
Miscellaneous	2,219,898	1,633	-	-	-	4,000	2,225,531
Other Financing Sources	367,000	-	-	-	-	470,267	837,267
Transfers In	15,000	614,000	2,675,100	8,730,000	690,000	3,026,000	15,750,100
<b>TOTAL REVENUES</b>	<b>\$ 109,727,857</b>	<b>\$ 12,399,553</b>	<b>\$ 2,675,100</b>	<b>\$ 9,330,000</b>	<b>\$ 6,679,600</b>	<b>\$ 9,775,989</b>	<b>\$ 150,588,099</b>

2026-27 Proposed Budget							
Appropriation Categories	General Fund	Special Revenue Fund	Debt Service Fund	Capital Project Funds	Enterprise Funds	Internal Service Funds	All Funds
Employee Compensation	26,098,310	1,743,494	-	-	2,128,091	1,885,332	31,855,227
Employee Benefits	11,206,493	804,100	-	-	786,815	2,360,208	15,157,616
Materials	6,801,762	583,495	-	-	585,750	1,527,059	9,498,066
Contract Services	41,772,223	724,800	1,500	175,000	3,088,381	1,932,318	47,694,222
Cost Allocation	12,168,069	2,142,947	-	-	1,742,496	950,974	17,004,486
Capital Outlays	344,000	1,747,075	-	7,330,000	-	-	9,421,075
Special Projects	409,000	2,005,865	-	-	-	1,250,000	3,664,865
Contingencies	50,000	-	-	-	-	-	50,000
Debt Service	-	-	2,673,600	-	-	-	2,673,600
Transfers Out	9,005,100	15,000	-	6,730,000	-	-	15,750,100
Other Financing Uses	1,842,000	-	-	-	183,047	733,841	2,758,888
<b>TOTAL EXPENDITURES</b>	<b>\$ 109,696,957</b>	<b>\$ 9,766,776</b>	<b>\$ 2,675,100</b>	<b>\$ 14,235,000</b>	<b>\$ 8,514,580</b>	<b>\$ 10,639,732</b>	<b>\$ 155,528,145</b>

<b>CHANGE IN FUND BALANCE/</b>	<b>\$ 30,900</b>	<b>\$ 2,632,777</b>	<b>\$ -</b>	<b>\$ (4,905,000)</b>	<b>\$ (1,834,980)</b>	<b>\$ (863,743)</b>	<b>\$ (4,940,046)</b>
--------------------------------	------------------	---------------------	-------------	-----------------------	-----------------------	---------------------	-----------------------

# All Funds Financial Schedules

Flow of Funds Chart (Sankey)



The three most important things to learn from this chart:

1. The chart above demonstrates how revenues (left to right) and expenditures (right to left) flow out of and into each type of City fund.
2. Where revenues meet expenditures at the center of the chart (fund line type), a gap to the left is indicative of expenditures exceeding revenue and a decrease in fund balance/savings for that type of fund.
3. A gap to the right is indicative of an increase in fund balance/savings for that type of fund.

# All Funds Financial Schedules

## All Funds Revenues

Fund	REVENUES				
	FY 2023-24	FY 2024-25	FY 2025-26	FY 2026-27	Percent
	Actual	Actual	Adopted Budget	Proposed Budget	Change
<b>GENERAL FUND</b>					
100 General Fund	\$ 110,306,310	\$ 115,352,915	\$ 97,229,134	\$ 109,727,857	0
130 Investment Fund	-	-	-	-	N/A
<b>TOTAL GENERAL FUNDS</b>	<b>\$ 110,306,310</b>	<b>\$ 115,352,915</b>	<b>\$ 97,229,134</b>	<b>\$ 109,727,857</b>	<b>12.9%</b>
<b>SPECIAL REVENUE FUNDS</b>					
210 Storm Drain Improvement	\$ 85,387	\$ 7,453	\$ 1,987	\$ 3,040	53.0%
215 Storm Drain AB1600	\$ 180,071	\$ 207,343	\$ 148,661	\$ 48,132	-67.6%
230 Env Mgmt Cln Crk Strm Drain	\$ 1,547,966	\$ 2,033,491	\$ 1,841,776	\$ 2,155,165	17.0%
260 CDBG	\$ 381,373	\$ 322,906	\$ 688,342	\$ 453,147	-34.2%
261 HCD Loan Rehab	\$ 4,270	\$ 5,004	-	-	N/A
265 BMR Housing	\$ 432,528	\$ 817,269	\$ 4,794,296	\$ 4,801,955	0.2%
270 Transportation Fund	\$ 8,735,022	\$ 9,013,807	\$ 6,557,476	\$ 4,610,379	-29.7%
271 Traffic Impact	\$ 42,780	\$ 103,322	\$ 16,658	\$ 18,657	12.0%
280 Park Dedication	\$ 954,526	\$ 2,007,420	\$ 271,673	\$ 307,694	13.3%
281 Tree Fund	\$ 13,562	\$ 21,089	\$ 1,277	\$ 1,384	8.4%
<b>TOTAL SPECIAL REVENUE FUNDS</b>	<b>\$ 12,377,486</b>	<b>\$ 14,539,104</b>	<b>\$ 14,322,146</b>	<b>\$ 12,399,553</b>	<b>-13.4%</b>
<b>DEBT SERVICE FUNDS</b>					

365 Public Facilities Corp	\$	2,677,600	\$	2,677,450	\$	2,676,600		2,675,100	-0.1%
----------------------------	----	-----------	----	-----------	----	-----------	--	-----------	-------

<b>TOTAL DEBT SERVICE FUNDS</b>		<b>\$ 2,677,600</b>		<b>\$ 2,677,450</b>		<b>\$ 2,676,600</b>		<b>\$ 2,675,100</b>	<b>-0.1%</b>
---------------------------------	--	---------------------	--	---------------------	--	---------------------	--	---------------------	--------------

**CAPITAL PROJECTS FUNDS**

420 Capital Improvement Fund	\$	5,231,023	\$	11,729,088	\$	2,000,000		7,330,000	266.5%
------------------------------	----	-----------	----	------------	----	-----------	--	-----------	--------

427 Stevens Creek Corridor Park	\$	3,154	\$	3,418		-		-	N/A
---------------------------------	----	-------	----	-------	--	---	--	---	-----

429 Capital Reserve	\$	626,117	\$	4,586,606	\$	2,000,000		2,000,000	0.0%
---------------------	----	---------	----	-----------	----	-----------	--	-----------	------

<b>TOTAL CAPITAL PROJECTS FUNDS</b>		<b>\$ 5,860,294</b>		<b>\$ 16,319,112</b>		<b>\$ 4,000,000</b>		<b>\$ 9,330,000</b>	<b>133.2%</b>
-------------------------------------	--	---------------------	--	----------------------	--	---------------------	--	---------------------	---------------

**ENTERPRISE FUNDS**

520 Resource Recovery	\$	2,566,516	\$	2,290,568	\$	1,668,508		1,835,085	10.0%
-----------------------	----	-----------	----	-----------	----	-----------	--	-----------	-------

560 Blackberry Farm	\$	696,543	\$	955,356	\$	703,608		959,178	36.3%
---------------------	----	---------	----	---------	----	---------	--	---------	-------

570 Sports Center	\$	2,428,478	\$	1,715,871	\$	2,332,718		1,590,701	-31.8%
-------------------	----	-----------	----	-----------	----	-----------	--	-----------	--------

580 Recreation Program	\$	2,171,538	\$	2,323,623	\$	2,121,250		2,294,636	8.2%
------------------------	----	-----------	----	-----------	----	-----------	--	-----------	------

<b>TOTAL ENTERPRISE FUNDS</b>		<b>\$ 7,863,075</b>		<b>\$ 7,285,419</b>		<b>\$ 6,826,084</b>		<b>\$ 6,679,600</b>	<b>-2.1%</b>
-------------------------------	--	---------------------	--	---------------------	--	---------------------	--	---------------------	--------------

**INTERNAL SERVICE FUNDS**

610 Innovation & Technology	\$	3,725,066	\$	4,296,655	\$	3,770,612		4,785,830	26.9%
-----------------------------	----	-----------	----	-----------	----	-----------	--	-----------	-------

620 Workers' Compensation	\$	147,235	\$	665,895	\$	598,299		521,980	-12.8%
---------------------------	----	---------	----	---------	----	---------	--	---------	--------

630 Vehicle/Equip Replacement	\$	1,580,854	\$	1,574,268	\$	1,610,838		1,799,179	11.7%
-------------------------------	----	-----------	----	-----------	----	-----------	--	-----------	-------

641 Compensated Absence/LTD	\$	514,147	\$	709,157	\$	674,607		1,052,000	55.9%
-----------------------------	----	---------	----	---------	----	---------	--	-----------	-------

642 Retiree Medical	\$	1,387,959	\$	1,592,404	\$	1,946,053		1,617,000	-16.9%
---------------------	----	-----------	----	-----------	----	-----------	--	-----------	--------

<b>TOTAL INTERNAL SERVICE FUNDS</b>		<b>\$ 7,355,261</b>		<b>\$ 8,838,378</b>		<b>\$ 8,600,409</b>		<b>\$ 9,775,989</b>	<b>13.7%</b>
-------------------------------------	--	---------------------	--	---------------------	--	---------------------	--	---------------------	--------------

<b>TOTAL ALL FUNDS</b>		<b>\$ 146,440,026</b>		<b>\$ 165,012,378</b>		<b>\$ 133,654,373</b>		<b>\$ 150,588,099</b>	<b>12.7%</b>
------------------------	--	-----------------------	--	-----------------------	--	-----------------------	--	-----------------------	--------------



# All Funds Financial Schedules

## All Funds Expenditures

Fund	EXPENDITURES				
	FY 2023-24 Actual	FY 2024-25 Actual	FY 2025-26 Adopted Budget	FY 2026-27 Proposed Budget	Percent Change
<b>GENERAL FUND</b>					
100 General Fund					
	82,767,330	99,610,975	99,189,741	109,696,957	0
130 Investment Fund					
	-	-	-	-	N/A
<b>TOTAL GENERAL FUNDS</b>	<b>\$ 82,767,330</b>	<b>\$ 99,610,975</b>	<b>\$ 99,189,741</b>	<b>\$ 109,696,957</b>	<b>10.6%</b>

### SPECIAL REVENUE FUNDS

210 Storm Drain Improvement					
	\$ 2,065,949	-	-	-	N/A
215 Storm Drain AB1600					
	-	-	-	-	N/A
230 Env Mgmt Cln Crk Strm Drain					
	\$ 1,799,544	\$ 2,046,347	\$ 2,054,231	2,029,087	-1.2%
260 CDBG					
	\$ 569,670	\$ 264,024	\$ 490,162	453,801	-7.4%
261 HCD Loan Rehab					
	-	-	-	-	N/A
265 BMR Housing					
	\$ 637,853	\$ 583,274	\$ 746,807	353,974	-52.6%
270 Transportation Fund					
	\$ 5,686,337	\$ 9,384,127	\$ 7,503,922	6,914,914	-7.8%
271 Traffic Impact					
	-	-	-	-	N/A
280 Park Dedication					
	\$ 593,897	\$ 126,040	-	-	N/A
281 Tree Fund					
	\$ 15,000	\$ 15,000	\$ 15,000	15,000	0.0%
<b>TOTAL SPECIAL REVENUE FUNDS</b>	<b>\$ 11,368,250</b>	<b>\$ 12,418,813</b>	<b>\$ 10,810,122</b>	<b>\$ 9,766,776</b>	<b>-9.7%</b>

### DEBT SERVICE FUNDS

365 Public Facilities Corp		\$	2,677,700				
	\$	2,679,100		\$	2,676,600	2,675,100	-0.1%
<b>TOTAL DEBT SERVICE FUNDS</b>		<b>\$ 2,679,100</b>	<b>\$ 2,677,700</b>	<b>\$ 2,676,600</b>	<b>\$ 2,675,100</b>	<b>-0.1%</b>	
<b>CAPITAL PROJECTS FUNDS</b>							
420 Capital Improvement Fund		\$	6,680,723				
	\$	5,268,932		\$	2,225,000	7,505,000	237.3%
427 Stevens Creek Corridor Park			-				
	\$	5,950			-	-	N/A
429 Capital Reserve		\$	8,547,580				
	\$	3,384,299		\$	2,000,000	6,730,000	236.5%
<b>TOTAL CAPITAL PROJECTS FUNDS</b>		<b>\$ 8,659,180</b>	<b>\$ 15,228,303</b>	<b>\$ 4,225,000</b>	<b>\$ 14,235,000</b>	<b>236.9%</b>	
<b>ENTERPRISE FUNDS</b>							
520 Resource Recovery		\$	2,825,411				
	\$	2,247,781		\$	2,966,958	2,415,228	-18.6%
560 Blackberry Farm		\$	1,005,371				
	\$	673,789		\$	999,305	1,081,122	8.2%
570 Sports Center		\$	1,826,303				
	\$	3,113,580		\$	2,515,928	2,186,760	-13.1%
580 Recreation Program		\$	2,307,540				
	\$	2,393,886		\$	2,670,979	2,831,470	6.0%
<b>TOTAL ENTERPRISE FUNDS</b>		<b>\$ 8,429,036</b>	<b>\$ 7,964,625</b>	<b>\$ 9,153,170</b>	<b>\$ 8,514,580</b>	<b>-7.0%</b>	
<b>INTERNAL SERVICE FUNDS</b>							
610 Innovation & Technology		\$	3,165,814				
	\$	4,462,499		\$	4,384,216	4,958,529	13.1%
620 Workers' Compensation		\$	434,100				
	\$	36,615		\$	495,813	527,858	6.5%
630 Vehicle/Equip Replacement		\$	1,310,326				
	\$	1,321,216		\$	2,667,676	2,653,348	-0.5%
641 Compensated Absence/LTD		\$	1,113,534				
	\$	771,045		\$	786,752	861,945	9.6%
642 Retiree Medical		\$	1,580,877				
	\$	1,401,947		\$	1,677,311	1,638,052	-2.3%
<b>TOTAL INTERNAL SERVICE FUNDS</b>		<b>\$ 7,993,323</b>	<b>\$ 7,604,650</b>	<b>\$ 10,011,768</b>	<b>\$ 10,639,732</b>	<b>6.3%</b>	
<b>TOTAL ALL FUNDS</b>		<b>\$ 121,896,218</b>	<b>\$ 145,505,065</b>	<b>\$ 136,066,401</b>	<b>\$ 155,528,145</b>	<b>14.3%</b>	

# All Funds Financial Schedules

## All Funds Expenditures by Department

Department	FY 2023-24 Actual	FY 2024-25 Actual	FY 2025-26 Adopted Budget	FY 2026-27 Proposed Budget	Percent Change
Administration	\$ 6,318,520	\$ 5,904,165	\$ 6,424,053	\$ 14,982,025	133.2%
Administrative services	\$ 9,035,304	\$ 11,430,034	\$ 11,030,986	\$ 4,265,215	-61.3%
Capital projects	\$ 9,420,816	\$ 9,026,673	\$ 2,225,000	\$ 7,505,000	237.3%
Community development	\$ 11,866,677	\$ 13,348,231	\$ 12,913,298	\$ 13,852,372	7.3%
Council and commissions	\$ 953,857	\$ 1,084,943	\$ 1,124,233	\$ 1,282,476	14.1%
Information Services	\$ 7,276,900	\$ 7,076,726	\$ 7,846,869	\$ 9,017,135	14.9%
Law enforcement	\$ 16,204,350	\$ 17,386,970	\$ 19,542,688	\$ 26,188,498	34.0%
Non departmental	\$ 12,786,954	\$ 25,083,871	\$ 15,305,253	\$ 18,444,200	20.5%
Recreation services	\$ 10,902,176	\$ 11,844,766	\$ 12,108,366	\$ 12,686,290	4.8%
Public works	\$ 37,130,663	\$ 43,318,685	\$ 47,545,655	\$ 47,304,934	-0.5%
<b>TOTAL</b>	<b>\$ 121,896,218</b>	<b>\$ 145,505,065</b>	<b>\$ 136,066,401</b>	<b>\$ 155,528,145</b>	<b>14.3%</b>

# All Funds Financial Schedules

## All Funds Fund Balance

Fund	Actual Ending Fund Balance as of 6/30/2025	FY 2025-26 Amended Budget Revenues	FY 2025-26 Amended Budget	Projected Ending Fund Balance as of 6/30/2026	FY 2026-27 Proposed Budget Revenues	FY 2026-27 Proposed Budget Expenditures	Proposed Budget Ending Fund Balance as of 6/30/2027
<b>GENERAL FUND</b>							
100 General Fund	181,837,259	134,583,419	138,440,864	177,979,814	110,186,497	109,696,957	178,469,354
130 Investment Fund	0	-	-	0	-	-	0
<b>TOTAL GENERAL FUNDS</b>	<b>\$ 181,837,259</b>	<b>\$ 134,583,419</b>	<b>\$ 138,440,864</b>	<b>\$ 177,979,814</b>	<b>\$ 110,186,497</b>	<b>\$ 109,696,957</b>	<b>\$ 178,469,354</b>
<b>SPECIAL REVENUE FUNDS</b>							
210 Storm Drain Improvement	150,024	1,987	-	152,011	3,040	-	155,051
215 Storm Drain AB1600	2,257,952	148,661	-	2,406,613	48,132	-	2,454,745
230 Env Mgmt Cln Crk Strm Drain	955,700	1,841,776	2,619,552	177,924	2,155,165	2,029,087	304,002
260 CDBG	1,564,429	736,235	563,337	1,737,327	453,147	453,801	1,736,673
261 HCD Loan Rehab	231,291	-	-	231,291	-	-	231,291
265 BMR Housing	9,605,415	4,794,296	993,187	13,406,524	4,801,955	353,974	17,854,505
270 Transportation Fund	13,265,040	10,662,835	19,814,631	4,113,244	4,610,379	6,914,914	1,808,709
271 Traffic Impact	916,210	16,658	-	932,868	18,657	-	951,525
280 Park Dedication	20,927,461	271,673	5,814,415	15,384,719	307,694	-	15,692,413
281 Tree Fund	82,931	1,277	15,000	69,208	1,384	15,000	55,592
<b>TOTAL SPECIAL REVENUE FUNDS</b>	<b>\$ 49,956,453</b>	<b>\$ 18,475,398</b>	<b>\$ 29,820,122</b>	<b>\$ 38,611,729</b>	<b>\$ 12,399,553</b>	<b>\$ 9,766,776</b>	<b>\$ 41,244,506</b>
<b>DEBT SERVICE FUNDS</b>							
365 Public Facilities Corp	0	2,676,600	2,676,600	0	2,675,100	2,675,100	0
<b>TOTAL DEBT SERVICE FUNDS</b>	<b>\$ 0</b>	<b>\$ 2,676,600</b>	<b>\$ 2,676,600</b>	<b>\$ 0</b>	<b>\$ 2,675,100</b>	<b>\$ 2,675,100</b>	<b>\$ 0</b>
<b>CAPITAL PROJECTS FUNDS</b>							
420 Capital Improvement Fund	26,033,013	12,917,962	35,652,960	3,298,015	7,330,000	7,505,000	3,123,015
427 Stevens Creek Corridor Park	157,966	-	-	157,966	-	-	157,966
429 Capital Reserve	7,025,482	2,144,684	2,000,000	7,170,166	2,000,000	6,730,000	2,440,166
<b>TOTAL CAPITAL PROJECTS FUNDS</b>	<b>\$ 33,216,460</b>	<b>\$ 15,062,646</b>	<b>\$ 37,652,960</b>	<b>\$ 10,626,146</b>	<b>\$ 9,330,000</b>	<b>\$ 14,235,000</b>	<b>\$ 5,721,146</b>
<b>ENTERPRISE FUNDS</b>							
520 Resource Recovery	4,596,046	1,668,508	3,605,810	2,658,744	1,835,085	2,415,228	2,078,601
560 Blackberry Farm	708,785	703,608	1,128,514	283,879	959,178	1,081,122	161,935
570 Sports Center	1,158,973	2,332,718	2,581,649	910,042	1,590,701	2,186,760	313,983
580 Recreation Program	2,780,927	2,121,250	2,677,372	2,224,805	2,294,636	2,831,470	1,687,971
<b>TOTAL ENTERPRISE FUNDS</b>	<b>\$ 9,244,731</b>	<b>\$ 6,826,084</b>	<b>\$ 9,993,345</b>	<b>\$ 6,077,470</b>	<b>\$ 6,679,600</b>	<b>\$ 8,514,580</b>	<b>\$ 4,242,490</b>
<b>INTERNAL SERVICE FUNDS</b>							
610 Innovation & Technology	2,262,499	3,901,712	4,761,475	1,402,736	4,785,830	4,958,529	1,230,037
620 Workers' Compensation	2,485,045	598,302	497,681	2,585,666	521,980	527,858	2,579,788
630 Vehicle/Equip Replacement	3,011,035	1,604,321	3,363,152	1,252,204	1,799,179	2,653,348	398,035
641 Compensated Absence/LTD	51,051	674,607	786,752	(61,094)	1,052,000	861,945	128,961
642 Retiree Medical	(2,461)	1,946,053	1,677,311	266,281	1,617,000	1,638,052	245,229
<b>TOTAL INTERNAL SERVICE FUNDS</b>	<b>\$ 7,807,170</b>	<b>\$ 8,724,995</b>	<b>\$ 11,086,371</b>	<b>\$ 5,445,794</b>	<b>\$ 9,775,989</b>	<b>\$ 10,639,732</b>	<b>\$ 4,582,051</b>
<b>TOTAL ALL FUNDS</b>	<b>\$ 282,062,073</b>	<b>\$ 186,349,142</b>	<b>\$ 229,670,262</b>	<b>\$ 238,740,953</b>	<b>\$ 151,046,739</b>	<b>\$ 155,528,145</b>	<b>\$ 234,259,547</b>

For descriptions of funds, see [Financial Policies: Fund Structure](#).

# General Fund Forecast

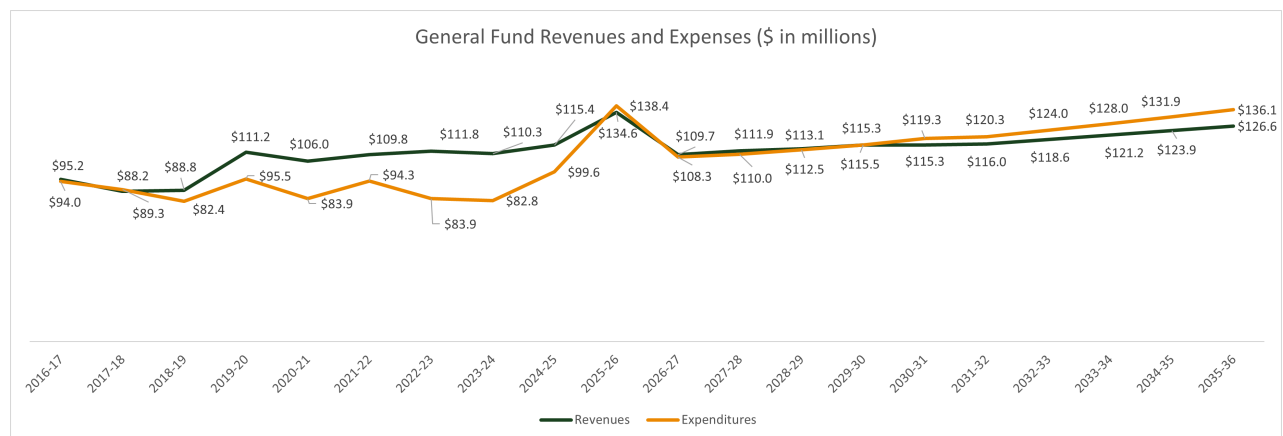
## Overview

The City has reached resolution on the California Department of Tax and Fee Administration (CDTFA) Audit, and this budget focuses on the 10-year forecast following this resolution. While long-term projections may be less precise than short-term projections, they help identify potential structural budget issues in advance.

The Sheriff’s contract is the most significant cost driver impacting the City’s financial outlook and is the primary reason for the shift in the forecast from prior years. The projections reflect the latest proposal as of April 13, with an annual contract cost of approximately \$25.5 million—an increase of \$6.5 million from the current \$19.0 million contract. This increase materially changes the City’s long-term financial trajectory and accelerates the onset of structural deficits.

With the CDTFA audit now in the City’s rearview window and a more certain—albeit reduced—sales tax revenue base, the forecast has shifted significantly. The following chart shows a structural deficit beginning in FY 2029-30 of approximately \$134.8 thousand, growing to \$3.9 million in FY 2030-31. This increase is largely attributed to the anticipated sunset of the Utility Users Tax (UUT) in FY 2030-31. The City is currently exploring an option to extend the UUT through a ballot measure in the November 2026 election to help secure a more financially stable future. Additional details will be provided as part of the FY 2026-27 Mid-Year Report, which will include an updated forecast.

The forecast assumes expenditures grow at an average annual rate of 2.58%, while revenues are projected to grow at an average annual growth rate (AAGR) of 1.60%. This imbalance contributes to the structural deficit in the later years of the forecast.



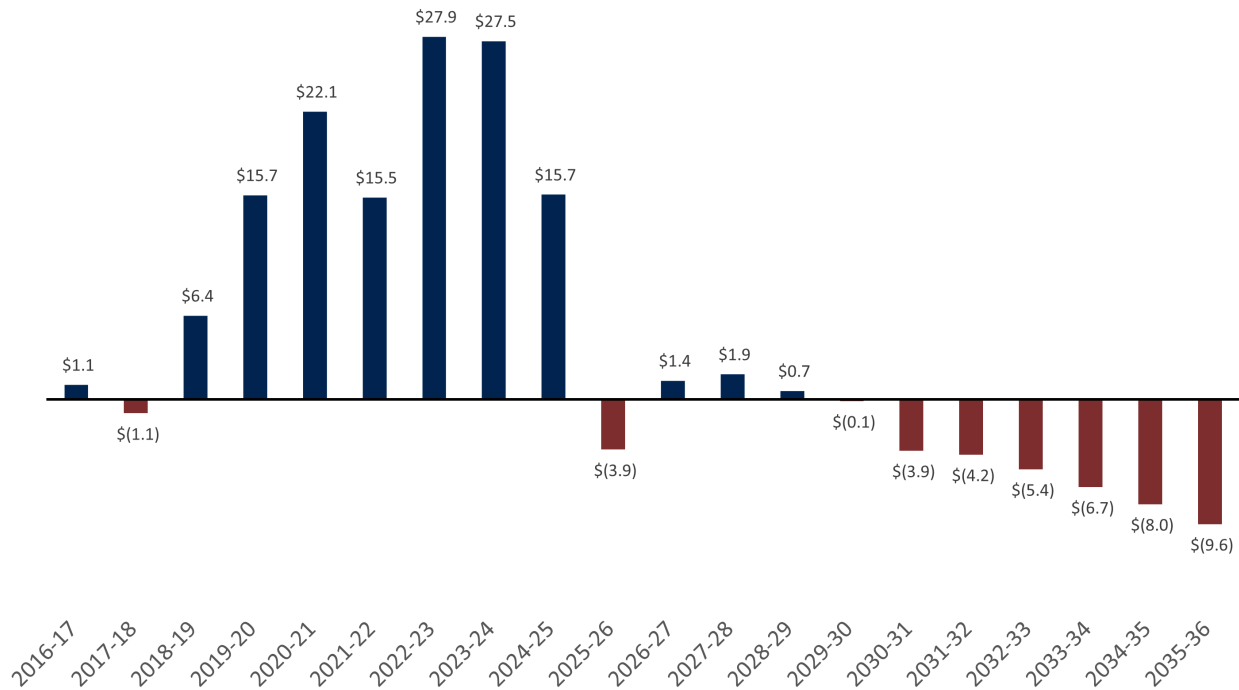
Although this forecast reflects improved certainty in revenue assumptions compared to prior projections, it represents a notable change from the FY 2025-26 Adopted Budget and prior forecast updates.

The results of the CDTFA audit have been finalized, resulting in an ongoing reduction of approximately \$30 million, or 73%, in sales tax revenues, and an overall decrease of approximately \$30 million, or 28%, in total

City revenues from the original FY 2023-24 forecast. While these impacts are significant, they are now fully incorporated into the City’s baseline and provide a more stable foundation for long-term financial planning.

Given the proposed and expected structural balance in the early years of the forecast, it is important that the City avoid reactive or premature service reductions. The primary driver of long-term fiscal pressure remains the Sheriff’s contract, for which negotiations are ongoing and not yet finalized. As such, maintaining current service levels while continuing to monitor developments and refine the forecast will be critical to ensuring thoughtful and strategic financial decision-making.

## General Fund Annual Operating Surplus/(Deficit)



The City has worked to hold the line on expenditures in the near term, particularly in areas within its control, while continuing to face significant cost pressures from the Sheriff’s contract and personnel costs. Based on the updated forecast, deficits are now projected to begin earlier, in FY 2029-30, with a modest shortfall of approximately \$134.8 thousand, growing to \$3.9 million in FY 2030-31. This shift from prior forecasts is primarily driven by the proposed increase in the Sheriff’s contract.

In the out years, the deficit is further impacted by the anticipated sunset of the Utility Users Tax (UUT) in FY 2030-31. While prior forecasts included recessionary assumptions, the current forecast more clearly reflects ongoing structural cost pressures, particularly in law enforcement services.

Looking ahead, the City should continue evaluating long-term solutions to address the structural imbalance, including potential revenue measures such as extending the UUT, which will be further analyzed as part of the FY 2026-27 Mid-Year Financial Report.

## Forecast Methodology

A financial forecast is a crucial tool for planning and budgeting, allowing staff to analyze trends and anticipate the long-term impacts of budget decisions. It plays a vital role in modeling the effects of various factors, such as retirement costs, employee compensation, and revenues, on the City’s budget.

It is important to note that the forecast is not a plan but rather a model that relies on revenue and cost assumptions, which are updated regularly as new information becomes available. While cost projections, which are based on known costs, are relatively reliable, revenue forecasts are subject to uncertainties related to future economic conditions. Economic forecasts can change frequently, making it difficult to commit to a particular prediction of the future. As such, staff must update the forecast regularly to ensure it reflects the latest information and trends.

While economic conditions are the primary drivers for economically sensitive revenues such as sales tax and property tax, other factors drive non-economically sensitive categories such as utility user taxes and franchise fees. These revenue categories are more heavily impacted by utility rate changes, energy prices, and consumption levels. Revenues from local, state, and federal agencies are primarily driven by grant and reimbursement funding. As a result, these revenues experience no significant net gain or loss during economic expansions or slowdowns. All revenue projections are based upon trend analysis, including a careful examination of the collection history and patterns related to seasonality and the economic environment the City is most likely to encounter in the future. Staff also considered the impacts of the CDTFA audit in determining the sales tax estimates.

A discussion of the national and local economic outlooks used to develop the revenue estimates for the forecast is included below. To create the revenue forecasts, the City reviewed national, state, and regional economic forecasts from multiple sources, including the Congressional Budget Office, California's Legislative Analyst's Office (LAO), and the Center for Continuing Study of the California Economy (CCSCE). To develop the sales tax, property tax, and transient occupancy tax (TOT) revenue projections, the City worked with HdL Companies, a tax consultant.

The City's Consumer Price Index (CPI) forecasts are from:

- UCLA Anderson Forecast for the Nation and California
- California Department of Transportation's California County-Level Economic Forecast

In 2019, the City worked with UFI (Urban Futures, Inc.), a financial advisory and consulting firm, to:

- Review, update, and enhance the City's baseline financial forecast.
- Evaluate fiscal strategies, including potential local revenue measures.
- Develop capital financing options, structures, and estimates for identified projects.
- Prepare an analysis of city charter costs/benefits related to fiscal activities.

In 2024, the City worked with Baker Tilly to validate the City's financial forecast. In collaboration with Baker Tilly, the City has made the following updates to the forecast:

- Increased the sales tax growth rate.
- Adjusted the recession scenario from every 4 years to every 7 years to align with post-World War II patterns.
- Incorporated 2% salary savings to account for vacant positions.
- Updated CPI data source to UCLA Anderson Forecast.
- Adjusted interest earnings to align with current reserves and investment strategy.
- Implemented updates to the Economic Uncertainty Reserve level every year.

## National Economic Outlook

In early 2026, U.S. economic growth has shown modest recovery following the contraction experienced in the first quarter of 2025. Real gross domestic product (GDP) growth has stabilized, supported by continued consumer spending and business investment, though overall growth remains moderate. Trade activity has normalized compared to prior volatility, and while imports remain elevated, they have had a less pronounced drag on GDP than in the prior year.

The labor market has remained relatively resilient, with the unemployment rate continuing to hover around 4%. Job growth has moderated compared to the rapid gains seen in prior years, and wage growth has begun to level off, suggesting a gradual cooling in labor market conditions rather than a sharp downturn.

Inflationary pressures have continued to ease. The Consumer Price Index (CPI) has trended downward toward the Federal Reserve's long-term target of approximately 2%, with core inflation also moderating. While inflation remains above pre-pandemic norms in certain sectors, overall price stability has improved compared to the elevated levels experienced in recent years.

## Cupertino Economic Outlook

The City does not anticipate significant impacts on property tax revenues in FY 2026-27. Transient occupancy tax (TOT) revenues have remained relatively flat, reflecting a slower and more measured recovery in business travel and related activity.

As the City's business license amnesty program comes to an end and HdL, the City's recently contracted business license administrator, begins its discovery efforts, the City anticipates an increase in business license revenue. However, this potential growth is not reflected in the proposed budget, as staff would like to see these revenues materialize before incorporating them into ongoing projections.

As more information becomes available, staff will bring forward updates and adjustments to City Council regularly as necessary.

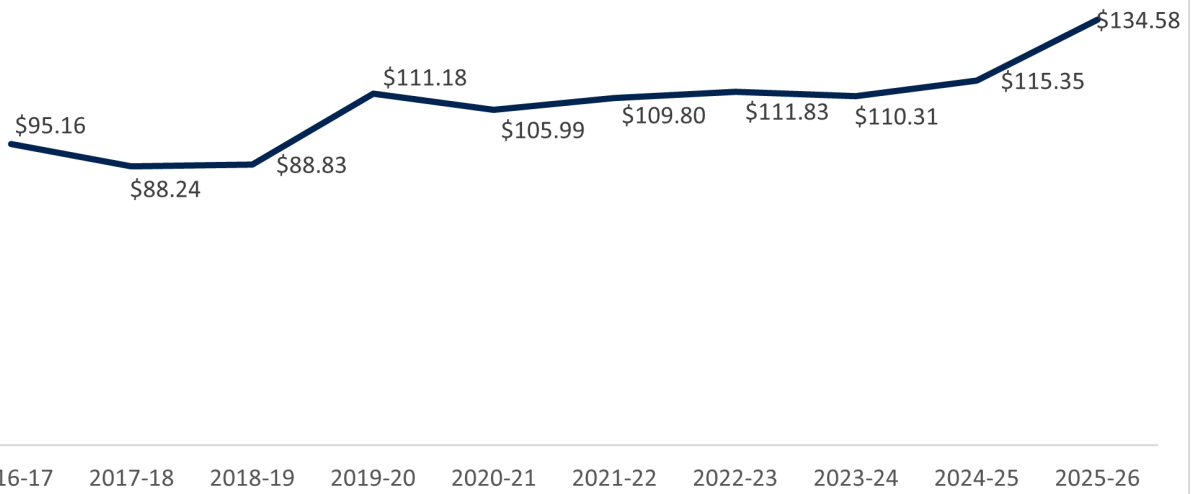
## Revenues

The City relies heavily on three primary revenue sources—property tax, sales tax, and transient occupancy tax (TOT)—which together comprise the majority of General Fund revenues.

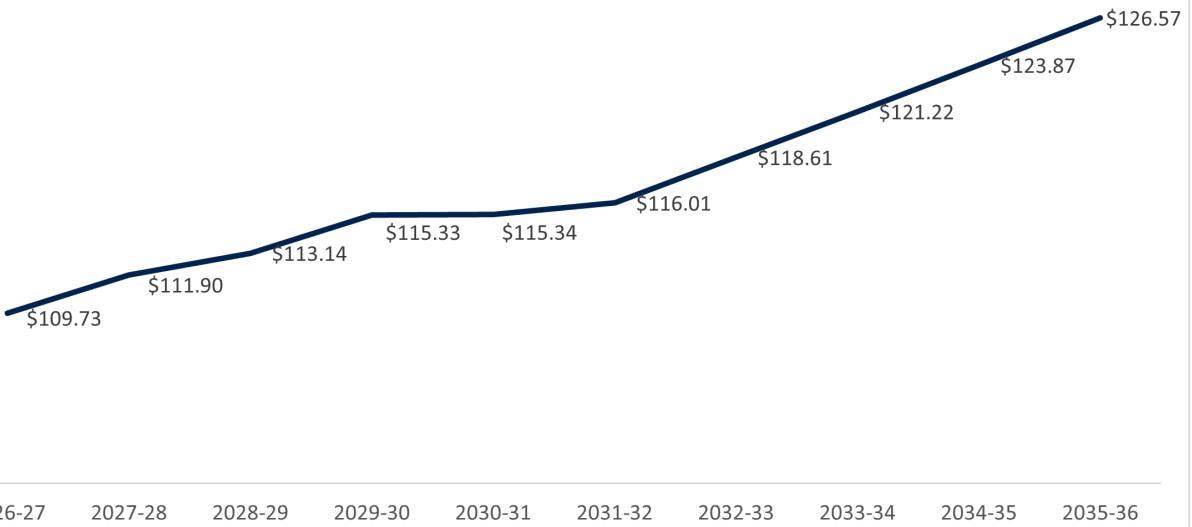
General Fund revenues are projected at \$109.7 million in FY 2026-27 and are expected to grow modestly over the forecast period. Property tax and TOT are anticipated to remain stable and consistent revenue sources, with incremental growth. Sales tax revenues are also expected to grow at a more predictable rate following recent adjustments related to the CDTFA audit.

The forecast incorporates periodic economic downturns based on guidance from the National Bureau of Economic Research (NBER), which defines a recession as a significant and broad-based decline in economic activity lasting more than two quarters. Historically, recessions have occurred approximately every 6 to 7 years. Consistent with this pattern, the forecast includes a recession scenario in FY 2027-28, during which most revenues are assumed to remain flat while expenditures continue to increase. This represents a change from prior assumptions of more frequent recession cycles and aligns with updated guidance from Baker Tilly.

Per City Council direction in April 2025, as part of the Budget Format Review, the forecast now includes 10 years of historical actual data alongside 10 years of projected data for each revenue category.



GENERAL FUND REVENUES FORECAST (\$ IN THOUSANDS)										
	2016-17	2017-18	2018-19	2019-20	2020-21	2021-22	2022-23	2023-24	2024-25	2025-26
	Actual	Actual	Actual	Actual	Actual	Actual	Actual	Actual	Actual	Projected
<b>REVENUES</b>										
Sales Tax	26,932	26,165	24,902	35,657	42,577	42,175	34,819	30,961	17,395	11,984
Property Tax	20,219	22,434	25,301	26,607	28,278	29,724	31,890	33,037	34,425	35,413
Transient Occupancy Tax	6,024	6,811	8,901	7,286	2,141	4,405	7,062	6,487	8,306	7,500
Utility Tax	3,082	3,146	3,090	3,182	3,074	3,356	4,104	3,936	4,214	4,207
Franchise Fees	3,410	3,564	3,445	3,419	3,368	3,480	3,995	4,314	4,384	4,395
Other Taxes	2,982	1,340	1,660	1,402	2,639	1,905	1,472	1,621	2,113	1,737
Licenses and Permits	2,537	2,758	4,103	4,693	4,068	4,142	4,094	4,412	5,756	34,009
Use of Money and Property	1,210	1,343	2,681	4,190	4,609	(5,572)	3,034	9,098	14,804	6,539
Intergovernmental	330	1,001	474	748	1,451	4,418	7,771	1,404	2,962	8,092
Charges for Services	17,913	10,548	10,978	11,986	11,345	14,299	10,841	12,181	14,574	17,977
Fines and Forfeitures	593	575	511	328	129	370	304	416	394	411
Miscellaneous	1,823	1,009	1,102	1,218	1,263	1,941	1,306	2,200	2,057	1,669
Transfers In	2,362	2,254	10	10,012	508	4,862	861	111	348	15
Other Financing Sources	5,747	5,297	1,671	451	537	293	272	127	3,619	636
<b>TOTAL REVENUES</b>	<b>\$ 95,164</b>	<b>\$ 88,244</b>	<b>\$ 88,830</b>	<b>\$ 111,179</b>	<b>\$ 105,988</b>	<b>\$ 109,800</b>	<b>\$ 111,825</b>	<b>\$ 110,306</b>	<b>\$ 115,353</b>	<b>\$ 134,583</b>

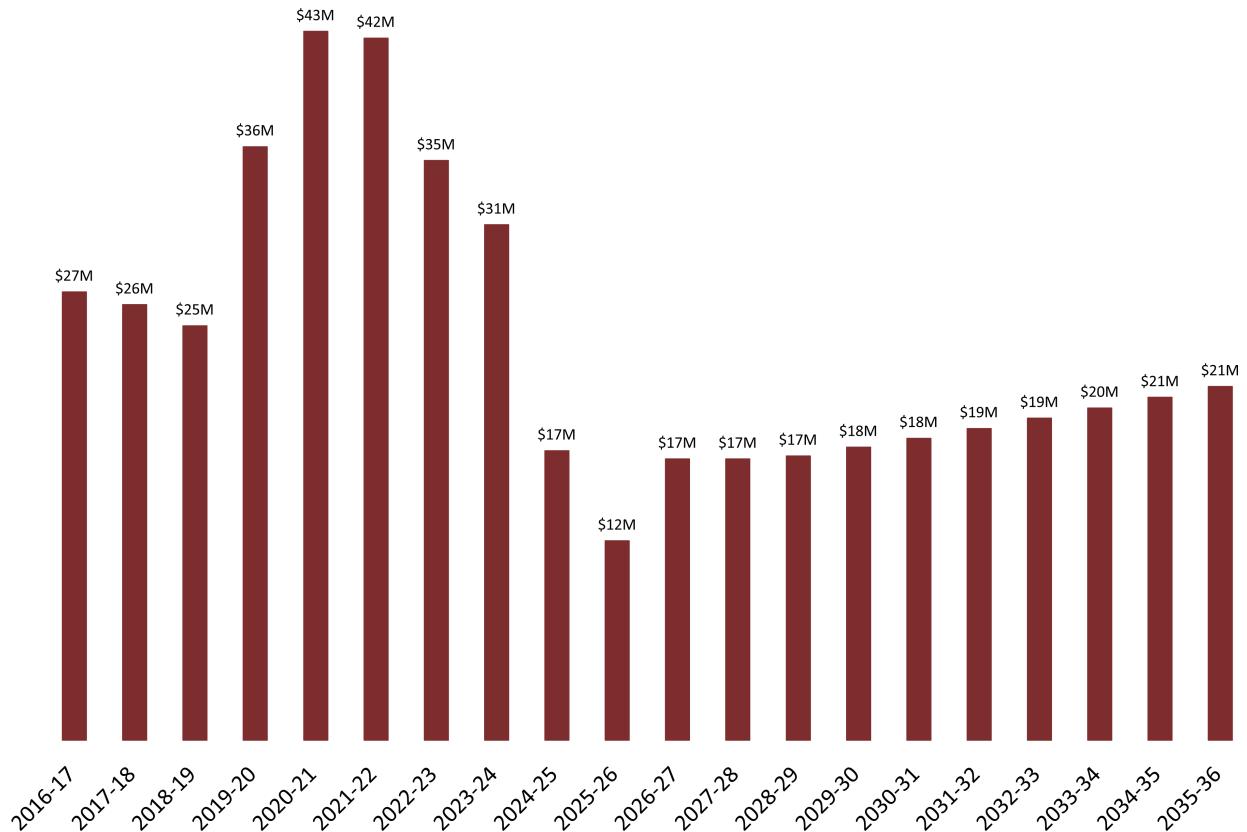


GENERAL FUND REVENUES FORECAST (\$ IN THOUSANDS)										
	2026-27	2027-28	2028-29	2029-30	2030-31	2031-32	2032-33	2033-34	2034-35	2035-36
	Proposed	Forecast	Forecast	Forecast	Forecast	Forecast	Forecast	Forecast	Forecast	Forecast
<b>REVENUES</b>										
Sales Tax	16,903	16,903	17,083	17,609	18,146	18,734	19,351	19,964	20,599	21,254
Property Tax	35,939	36,958	37,971	38,963	39,961	40,976	42,007	43,055	44,120	45,204
Transient Occupancy Tax	7,676	7,676	7,753	7,830	7,909	7,988	8,068	8,148	8,230	8,312
Utility Tax	4,102	4,102	4,151	4,200	1,770	-	-	-	-	-
Franchise Fees	4,475	4,475	4,560	4,645	4,731	4,816	4,901	4,986	5,071	5,156
Other Taxes	1,763	1,763	1,804	1,845	1,887	1,931	1,977	2,024	2,070	2,120
Licenses and Permits	6,528	6,528	6,561	6,594	6,627	6,660	6,693	6,727	6,760	6,794
Use of Money and Property	8,476	9,997	9,057	8,815	8,922	8,941	8,960	8,958	8,930	8,877
Intergovernmental	5,231	5,231	5,257	5,284	5,310	5,337	5,363	5,390	5,417	5,444
Charges for Services	15,616	15,616	16,212	16,726	17,254	17,806	18,376	18,964	19,571	20,202
Fines and Forfeitures	414	414	414	414	414	414	414	414	414	414
Miscellaneous	2,220	2,220	2,303	2,390	2,390	2,390	2,481	2,578	2,672	2,775
Transfers In	15	15	15	15	15	15	15	15	15	15
Other Financing Sources	367	-	-	-	-	-	-	-	-	-
<b>TOTAL REVENUES</b>	<b>\$ 109,728</b>	<b>\$ 111,900</b>	<b>\$ 113,142</b>	<b>\$ 115,330</b>	<b>\$ 115,336</b>	<b>\$ 116,008</b>	<b>\$ 118,605</b>	<b>\$ 121,222</b>	<b>\$ 123,869</b>	<b>\$ 126,566</b>

## Sales Tax

Prior to FY 2023-24, sales tax has been the City's largest revenue source. Sales taxes are collected at the point of sale and remitted to the California Department of Tax and Fee Administration (CDTFA), formerly the Board of Equalization.

### Sales Tax Forecast



Sales tax revenues are projected to increase by an average annual growth rate of 2.58% in the forecast. Staff used moderate estimates for business and industry, general consumer goods, restaurants and hotels, and state and county pools.

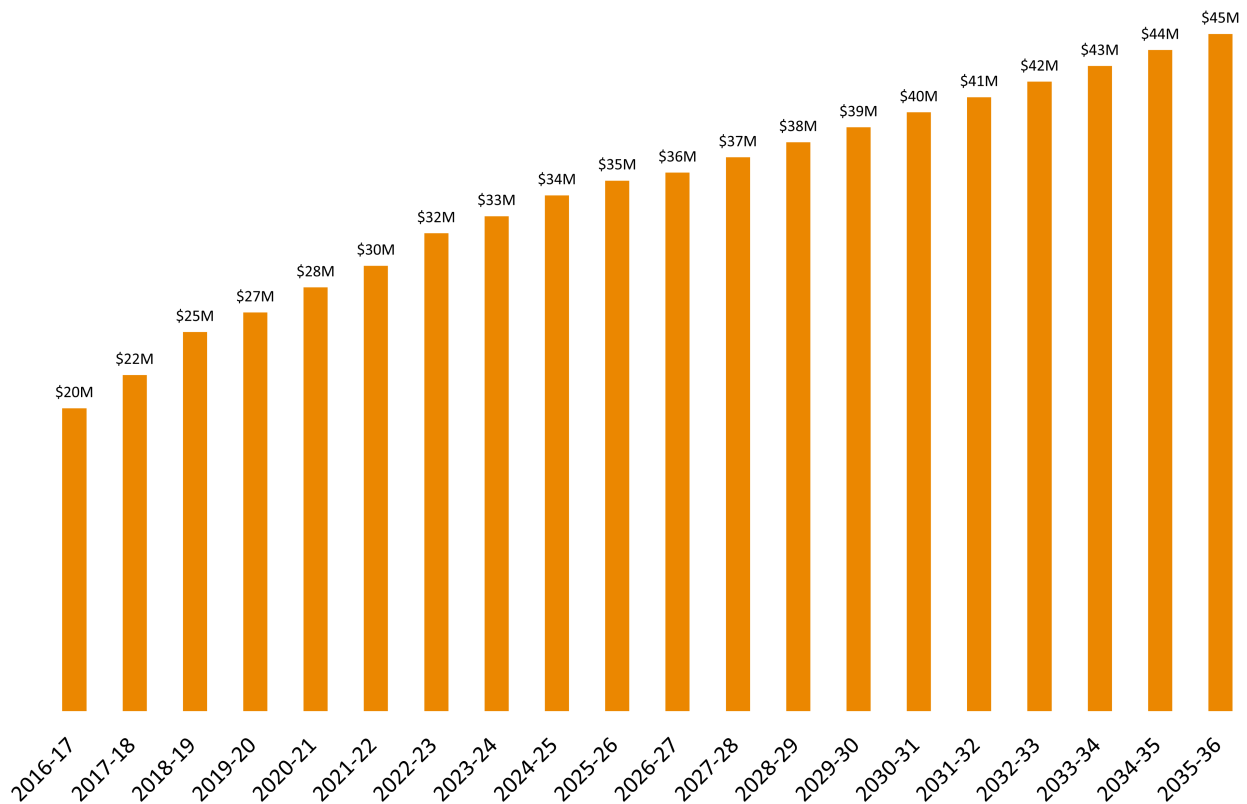
Historically major drivers that caused fluctuation in this revenue category stemmed from the following:

- Sales Tax Localization Agreement with Apple (FY15, impact in FY17 and FY18)
- Negotiated a new sales tax-sharing agreement split (changed from 50/50 to 35/65 in the middle of FY14)
- Closeout of the triple flip (FY17)
- Wayfair Decision/AB 147 (changed how out of state online purchases are taxed and distributed FY21)
- Online and Business to Business increased significantly from FY20 to FY23
- County Pool increased from FY20 to FY23 due to the strong performance of online and B2B, as well as the decline of most other Santa Clara County agencies' sales tax during the same time.
- California Department of Tax and Fee Administration (CDTFA) audit in FY24

## Property Tax

Property taxes are projected to remain stable in the near term. However, the impact of potential remote work on property taxes in the long term is uncertain. The trend towards remote work has caused people to reconsider where they choose to live, which could lead to a decrease in demand for residential real estate. The high-interest rate environment and a slow turnover rate of properties in the City may also impact this revenue category. Additionally, companies may need less office space if fewer employees are working at the office, which could decrease demand for commercial office space. This could result in a reduction of property tax revenue for the City.

**Property Tax Forecast**



In FY 2026-27, property tax revenues are expected to reach \$35.9 million and increase at an average annual growth rate of 2.58% in the forecast. The moderate forecast is based on a range of factors, including historical trends for the City and projections for the region. While property tax has grown at an average annual rate of

11% historically, this projection assumes a lower growth rate. Historical property tax growth has been due to significant development projects such as Main Street and Apple Park, as well as the restoration of Tax Equity Allocation (TEA) revenues from FY 2015-16 to FY 2019-20.

Historically, major drivers that caused fluctuation in this revenue category stemmed from the following:

- 5.6% to 7% City property tax share due to Tax Equity Allocation (TEA) restoration from FY15 to FY20 and Education Revenue Augmentation Fund (ERAF) shift
- Apple Park and other developments
- Increase in residential and other commercial property values.

The current projection does not assume any such developments in the near future, resulting in a more modest growth rate forecast. The City will continue to monitor economic and market trends to ensure that property tax revenue projections remain accurate.

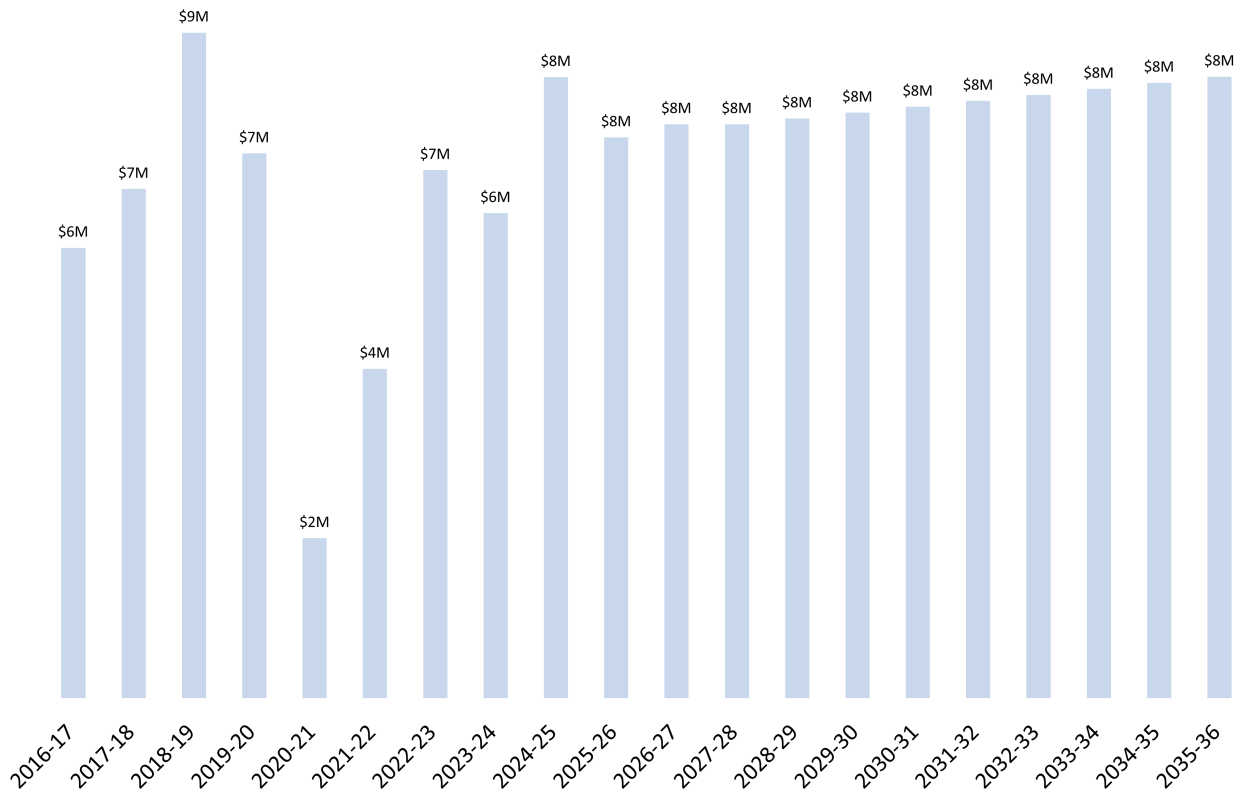
## Transient Occupancy Tax

The City's current forecast assumes that TOT revenues will be \$7.7 million in FY 2026-27 and gradually increase. The forecast projects an average annual growth rate of 1.89% for TOT revenues. This moderate forecast is based on historical tax collections and assumes slower growth than historical trends. Historical growth in TOT revenues was primarily due to the addition of new hotels and a voter-approved increase in the TOT rate from 10% to 12% in 2012.

Historically major drivers that caused fluctuation in this revenue category stemmed from the following:

- TOT rate increased from 10% to 12% in FY13.
- New hotels
- Short-Term Rentals
- Shelter-in-place (fourth quarter of FY20)
- Business travel affected by pandemic.

## Transient Occupancy Tax Forecast



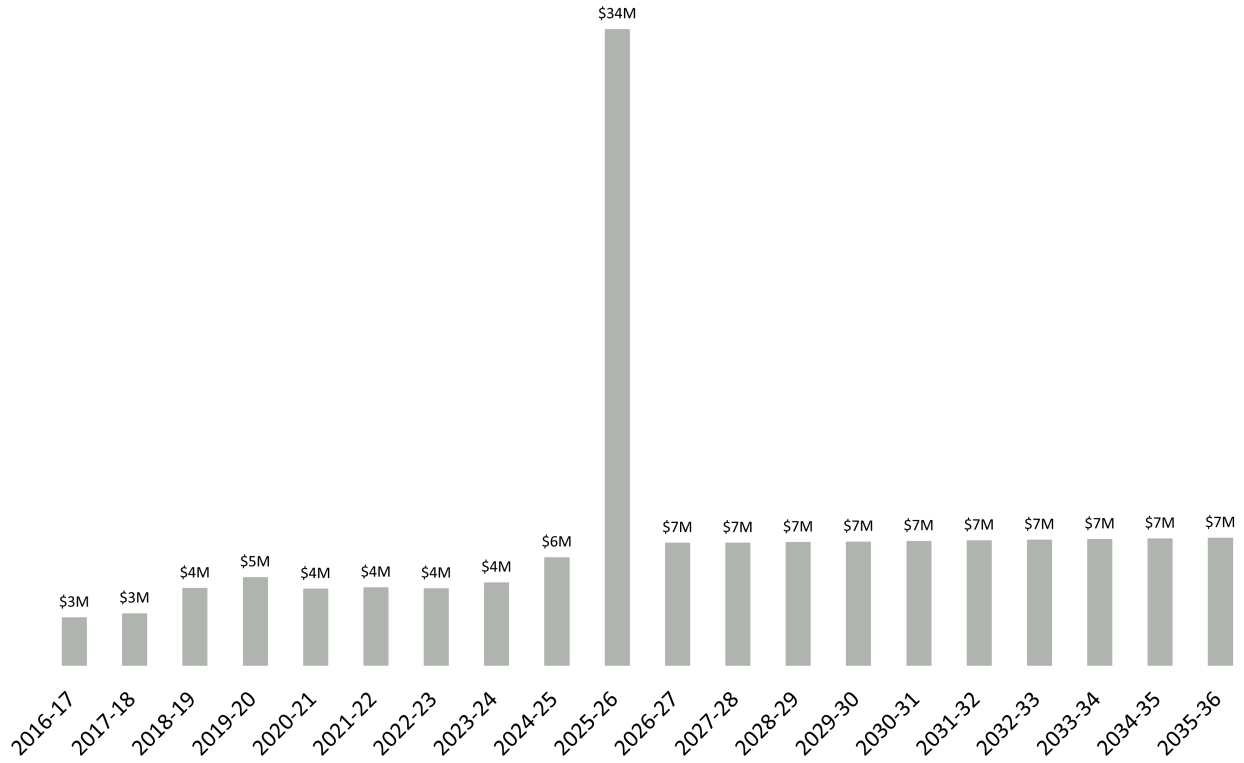
The TOT revenues are affected by the tax rate charged on hotels, occupancy rates, and average daily room rates (ADR). Given that TOT revenues in Cupertino are mainly driven by business travel, any shift in travel habits or economic conditions could significantly impact this revenue source.

## Licenses and Permits

The City's forecast projects an average annual growth rate of 0.44% for licenses and permits revenue, based on forecasts of California residential building permits, non-residential building permits, and construction payrolls from the UCLA Anderson Forecast for the Nation and California.

It is important to note that this forecast does not take into account any significant development projects that are awaiting approval. If new development projects are approved, staff will update this forecast accordingly. The large spike in FY 2025-26 is due to Rise revenues that are currently budgeted.

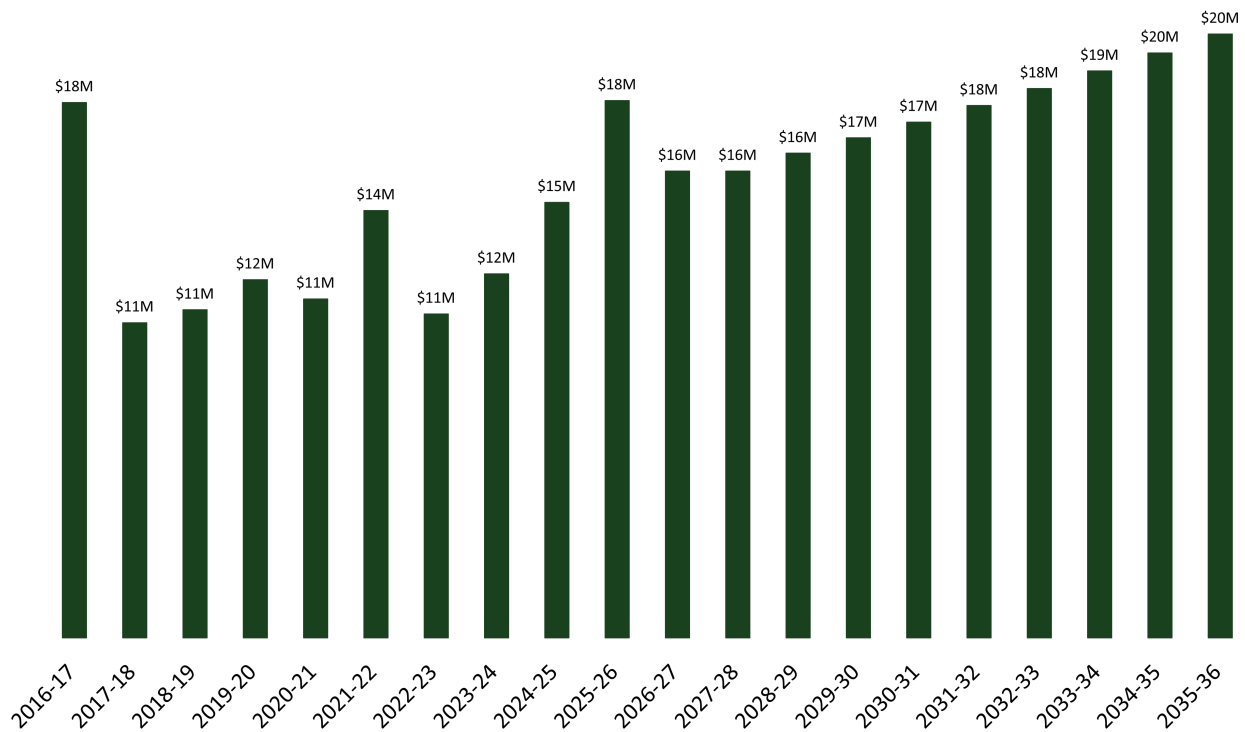
## Licenses & Permits Forecast



## Charges For Services

Charges for services revenues are projected to increase at an average annual growth rate of 2.91%. Other Service Fees, Cost Allocation Plan Charges for Services, and General Service Fees are expected to increase by the full-time salary growth rate. Planning Fees and Engineering Fees are forecasted based on construction and development factors, such as California residential and non-residential building permits, and construction payrolls from the UCLA Anderson Forecast for the Nation and California.

## Charges for Services Forecast



This forecast does not consider any significant development projects awaiting approval. The City will update the forecast if new projects are approved.

## Other Revenue

**Utility taxes** are forecasted to be \$0 beginning in FY 2030-31, as the utility user tax expires in November 2030.

**Franchise fees** are projected to increase by an average annual growth rate of 1.59% based on a trend of historical data.

**Other taxes** are made up of construction, property transfer, and business license tax revenue. Revenue is projected to increase by an average of State and County CPI.

**Use of money and property** are projected based on the City's forecasted General Fund fund balance and the City's current investment strategy. The Section 115 Pension Trust is expected to grow at the discount rate of 6.25%.

**Intergovernmental revenues** are projected to grow at a rate of 0.44% each year.

**Fines and Forfeitures** are forecasted to remain constant in the forecast.

**Miscellaneous revenues** are forecasted to increase by CPI each year.

**Non-operational revenues (Transfers and Other Financing Sources)** are not assumed in the forecast.

## Expenditures

In FY 2019-20, the City developed a zero-based budget, which involved analyzing every function of the City for its needs and costs. As a result, all costs were justified, and base budget savings were achieved.

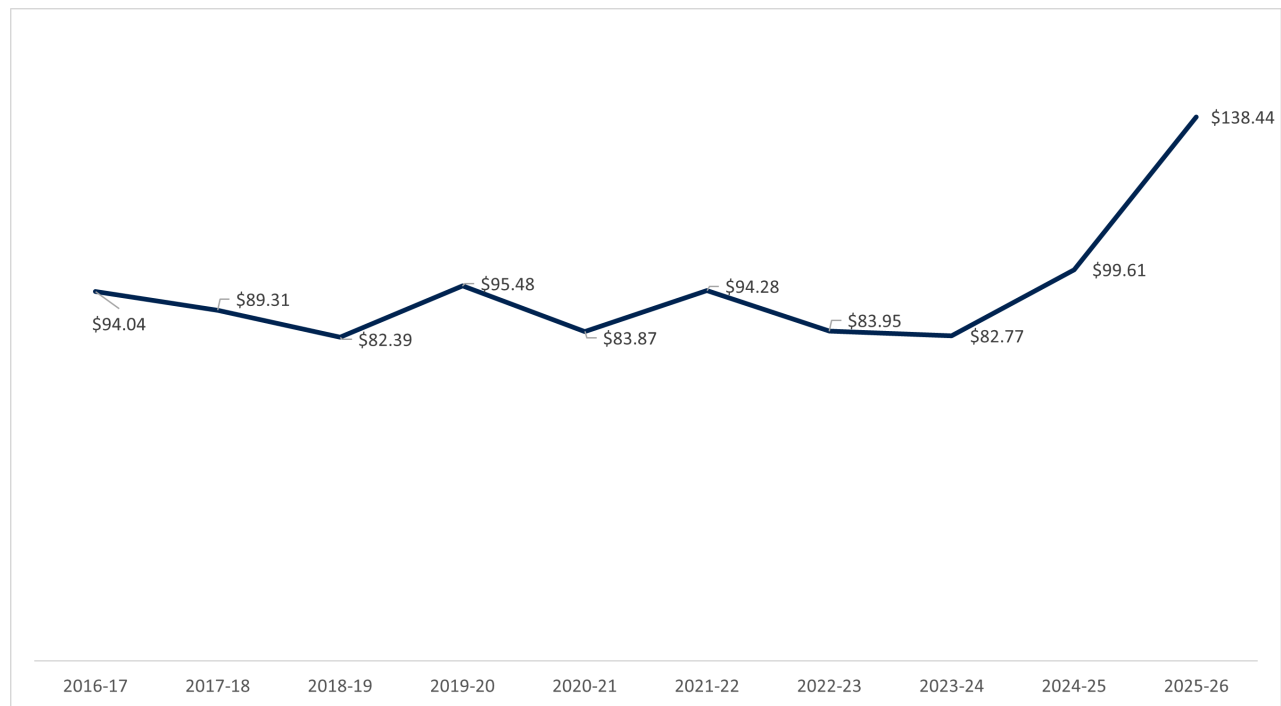
In FY 2023-24 and FY 2024-25, the City implemented approximately \$24 million in budget-balancing measures across the two years. These efforts were primarily driven by reductions in materials and contracts (notably in street maintenance and training and development), staffing adjustments, and reduced transfers to other funds.

In FY2025-26, staff is requested to add three new full-time benefited positions and 2 part-time positions totaling \$768,316 and almost \$700,000 in ongoing cost in all other expenditure categories.

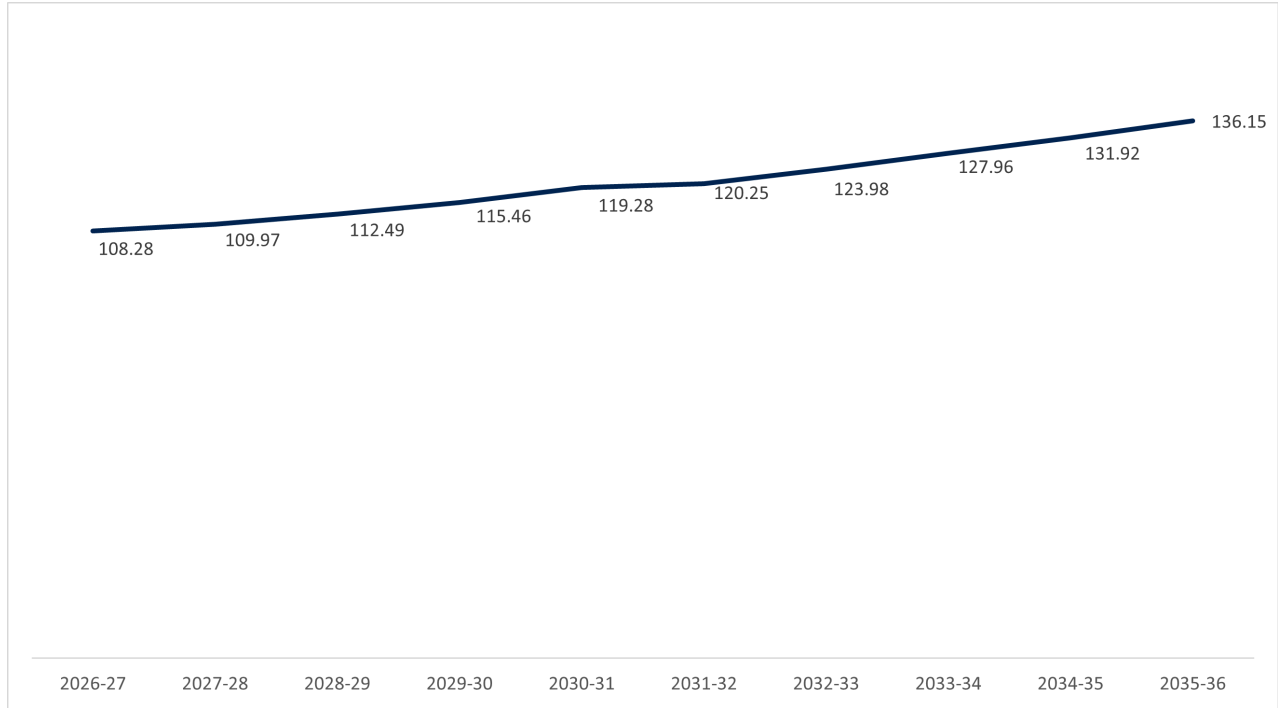
In FY 2026-27, the most significant change to the City's expenditure forecast is the proposed increase in the Sheriff's contract, which reflects an increase of approximately \$6.5 million over the current year. This increase represents the primary cost driver impacting the City's overall expenditure growth.

To inform these projections, the City developed a forecast based on actual expenditures in prior years and current year estimates. The forecast also considers key factors such as CPI, construction and development activity, and CalPERS Normal Cost and Unfunded Liability projections, including the Additional Discretionary Payment (ADP) made in December 2024. The forecast will continue to be refined throughout the year to account for one-time changes and budget adjustments.

Per City Council direction in April 2025 as part of the Budget Format Review item, 10 years of historical actual data is now shown along with 10 years of forecast data for each expenditure category.



GENERAL FUND EXPENDITURES FORECAST (\$ IN THOUSANDS)										
	2016-17	2017-18	2018-19	2019-20	2020-21	2021-22	2022-23	2023-24	2024-25	2025-26
	Actual	Actual	Actual	Actual	Actual	Actual	Actual	Actual	Actual	Projected
<b>EXPENDITURES</b>										
Employee Compensation & Benefits	21,543	24,084	24,196	25,886	26,680	26,680	30,224	30,872	39,898	35,838
<b>Personnel Costs</b>	<b>\$ 21,543</b>	<b>\$ 24,084</b>	<b>\$ 24,196</b>	<b>\$ 25,886</b>	<b>\$ 26,680</b>	<b>\$ 26,680</b>	<b>\$ 30,224</b>	<b>\$ 30,872</b>	<b>\$ 39,898</b>	<b>\$ 35,838</b>
Materials	3,638	4,985	4,495	4,860	4,249	4,876	5,507	5,215	5,848	6,461
Contract Services	17,366	17,853	20,362	21,529	21,107	21,069	21,846	25,656	27,373	34,708
Cost Allocation	13,460	8,102	9,368	9,786	10,474	11,948	10,386	10,258	10,639	11,101
Capital Outlay & Special Projects	8,920	9,848	4,212	2,246	5,895	2,863	3,020	3,684	1,864	35,494
Contingencies	1	1	-	0	0	5	0	6	21	50
Other Uses	147	308	381	282	319	570	620	482	769	1,564
<b>Non-Personnel Costs</b>	<b>\$ 43,532</b>	<b>\$ 41,097</b>	<b>\$ 38,818</b>	<b>\$ 38,703</b>	<b>\$ 42,044</b>	<b>\$ 41,331</b>	<b>\$ 41,379</b>	<b>\$ 45,300</b>	<b>\$ 46,514</b>	<b>\$ 89,377</b>
Transfers	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
<b>Transfers</b>	<b>\$ 28,966</b>	<b>\$ 24,129</b>	<b>\$ 19,376</b>	<b>\$ 30,892</b>	<b>\$ 15,149</b>	<b>\$ 26,273</b>	<b>\$ 12,344</b>	<b>\$ 6,595</b>	<b>\$ 13,199</b>	<b>\$ 13,226</b>
<b>Transfers</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>
<b>TOTAL EXPENDITURES</b>	<b>\$ 94,040</b>	<b>\$ 89,310</b>	<b>\$ 82,390</b>	<b>\$ 95,481</b>	<b>\$ 83,873</b>	<b>\$ 94,284</b>	<b>\$ 83,948</b>	<b>\$ 82,767</b>	<b>\$ 99,611</b>	<b>\$ 138,441</b>



GENERAL FUND EXPENDITURES FORECAST (\$ IN THOUSANDS)										
	2026-27	2027-28	2028-29	2029-30	2030-31	2031-32	2032-33	2033-34	2034-35	2035-36
	Proposed	Forecast	Forecast	Forecast	Forecast	Forecast	Forecast	Forecast	Forecast	Forecast
<b>EXPENDITURES</b>										
Employee Compensation & Benefits	35,893	36,846	38,178	39,487	41,069	42,364	43,686	45,123	46,582	48,118
<b>Personnel Costs</b>	<b>\$ 35,893</b>	<b>\$ 36,846</b>	<b>\$ 38,178</b>	<b>\$ 39,487</b>	<b>\$ 41,069</b>	<b>\$ 42,364</b>	<b>\$ 43,686</b>	<b>\$ 45,123</b>	<b>\$ 46,582</b>	<b>\$ 48,118</b>
Materials	6,802	6,982	7,141	7,303	7,471	7,647	7,826	8,014	8,197	8,394
Contract Services	41,772	43,402	44,957	46,572	48,252	50,042	51,866	53,809	55,700	57,760
Cost Allocation	12,168	12,503	12,847	13,200	13,563	13,936	14,319	14,713	15,117	15,533
Capital Outlay & Special Projects	753	740	757	774	792	810	829	849	868	889
Contingencies	50	50	50	50	50	50	50	50	50	50
Other Uses	1,842	-	-	-	-	-	-	-	-	-
<b>Non-Personnel Costs</b>	<b>\$ 63,387</b>	<b>\$ 63,676</b>	<b>\$ 65,752</b>	<b>\$ 67,899</b>	<b>\$ 70,127</b>	<b>\$ 72,485</b>	<b>\$ 74,890</b>	<b>\$ 77,435</b>	<b>\$ 79,933</b>	<b>\$ 82,627</b>
Transfers	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
<b>Transfers</b>	<b>\$ 9,005</b>	<b>\$ 9,447</b>	<b>\$ 8,559</b>	<b>\$ 8,079</b>	<b>\$ 8,080</b>	<b>\$ 5,402</b>	<b>\$ 5,402</b>	<b>\$ 5,402</b>	<b>\$ 5,402</b>	<b>\$ 5,402</b>
<b>Transfers</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>
<b>TOTAL EXPENDITURES</b>	<b>\$ 108,285</b>	<b>\$ 109,969</b>	<b>\$ 112,488</b>	<b>\$ 115,465</b>	<b>\$ 119,276</b>	<b>\$ 120,251</b>	<b>\$ 123,978</b>	<b>\$ 127,960</b>	<b>\$ 131,918</b>	<b>\$ 136,147</b>

The chart above illustrates the projected General Fund expenditures, which are estimated to be \$108.3 million in FY 2026-27, with an expected increase over the forecast period. The forecasted expenditure growth is primarily driven by increasing Law Enforcement costs. To provide an in-depth understanding of the estimated

expenditure categories in the General Fund Forecast, the following discussion focuses on the assumptions made for each category.

# General Fund Forecast (Cont.)

## Personnel Expenditures

### Salaries

FY 2026-27 salaries and benefits reflect the cost-of-living adjustments (COLA)s approved by the City Council in the Fall of 2025. Additionally, the forecast, full-time salaries are expected to increase by estimated payroll increases from the CalPERS valuation report. On the other hand, part-time salaries are forecasted to grow at a rate of 1.5%, because historically, part-time salaries have tended to grow at a slower rate than full-time salaries. A 4% vacancy rate has been included in the out-years of the forecast, in alignment with historical vacancy rates. The vacancy rate is not included in the budgeted salary and benefits as the City budget at the position level making is difficult to determine where vacancies may occur.

Employees who have yet to reach the top step in their classification's salary range are eligible to receive a step increase on their anniversary date. Historically, approximately 39% of employees are below the top step. Typically, classifications have five steps, with each increase equivalent to a 5% increase in salary.

### Health Benefits

In FY 2026-27, health benefits account for approximately 10.2% of total personnel costs in the General Fund, primarily driven by health insurance expenses. The City provides employees with a fixed contribution toward health and dental insurance costs, rather than covering a percentage of premiums.

During Fall 2025, the City Council approved updated health benefit provisions. Beginning in plan years subsequent to 2025, the City's maximum contributions for medical premiums are tied to increases in the CalPERS Kaiser Permanente plan. These increases are capped at no more than 20% of the total aggregate premium increase between 2025 and 2028. Any premium costs above the City's contribution are the responsibility of the employee.

This structure provides greater cost predictability for the City while maintaining competitive health benefit offerings for employees.

### Retirement Benefits

The forecast reflects a notable decrease in retirement-related costs as a result of the \$10 million one-time Additional Discretionary Payment (ADP) made to CalPERS in FY 2024-25 to reduce the City's Unfunded Accrued Liability (UAL). This strategic payment lowered the City's annual UAL contributions beginning in FY 2025-26, resulting in significant cost savings over the forecast period. While the annual savings gradually decline as CalPERS amortization schedules normalize, the ADP provides meaningful near-term budget relief and long-term fiscal benefits. As a result, retirement costs are projected to be lower than previously forecasted, helping to stabilize Employee Compensation and Benefits expenditures across the 10-year horizon.

### Other Benefits

Similar to the health insurance, all other benefits follow an increase of 3.17% in subsequent years of the forecast.

### Non-Personnel Expenditures

Non-Personnel budgets were developed based on the previous year's base budget and adjusted for the current year's needs. One-time projects were excluded to reflect ongoing expenditure needs. Materials and

contract services were adjusted by CPI, where applicable.

**Materials** costs are forecasted to increase by CPI.

**Contract Services** costs are projected to grow by CPI, except for the Law Enforcement contract with the Santa Clara County Sheriff's Office. Law Enforcement costs are currently assumed to grow at CPI plus 2% (approximately 4.5% to 5%) in the forecast. However, recent proposals from the County indicate a shift away from a capped annual increase, instead reflecting annual adjustments based on actual costs.

The City's current agreement with the Santa Clara County Sheriff's Office is set to expire in June 2026, and negotiations remain ongoing. The most recent proposal reflects a significant increase in the base contract cost, as discussed earlier in this report, and introduces additional uncertainty in projecting long-term growth rates. As such, the assumed growth rate in the forecast will be reassessed once negotiations are finalized.

Law enforcement costs have been, and are expected to remain, a primary driver of the City's expenditure growth in the coming years.

**Cost Allocation** is projected to grow by 2.75%.

**Capital Outlays and Special Projects** are projected to increase by CPI. Capital Outlays and Special Projects are being reduced as an expenditure-reduction strategy.

**Contingencies** are only found in the City Manager's Contingency Fund at \$50,000, unchanged since FY 2023-24 with no escalator for these funds in the forecast.

**Transfers** represent the General Fund's contributions to other City funds to support debt payments, pay retiree health costs, finance capital projects, replenish capital reserves, acquire new equipment, and subsidize enterprises and operations. After the implementation of a comprehensive Cost Allocation Plan in FY 2015-16, General Fund expenses have been shifted to other City funds, causing some of those funds' revenues to fall short of expenses and necessitating the use of fund balances to cover expenses. The General Fund benefits in the near term from the cost shift; however, after fund balances in those other funds are drawn down to minimum levels and absent aggressive revenue or cost actions in those other funds, General Fund subsidies are necessary to maintain fund balance minimums.

Projected General Fund subsidies to each fund are based on the following assumptions:

- Special Revenue Funds: \$1.5 million annually. Suspended for FY 2026-27, as sufficient discretionary funds are held in the Transportation Fund to support operations for the fiscal year.
- Debt Service Funds: \$2.7 million based on the 2012 COPS debt service schedule until FY 2030-31.
- Capital Reserve: \$2 million
- Retiree Medical Fund: Funded at expected normal costs. ~\$1.6 million annually.
- Compensated Absences Fund: \$0.6 million annually
- Enterprise Funds: Dependent on the need to maintain operations. ~\$1.0 million annually.

Transfers from the General Fund to other funds have been reduced as part of an expenditure reduction strategy aimed at decreasing General Fund subsidies of other funds.

The City is expected to complete its debt payments for city facilities by FY 2029-30. Until then, the City will pay approximately \$2.7 million annually in principal and interest on its Certificates of Participation for City Hall, Community Hall, and Library. These funds will be transferred from the General Fund to the Debt Service Funds.

## Fund Balance

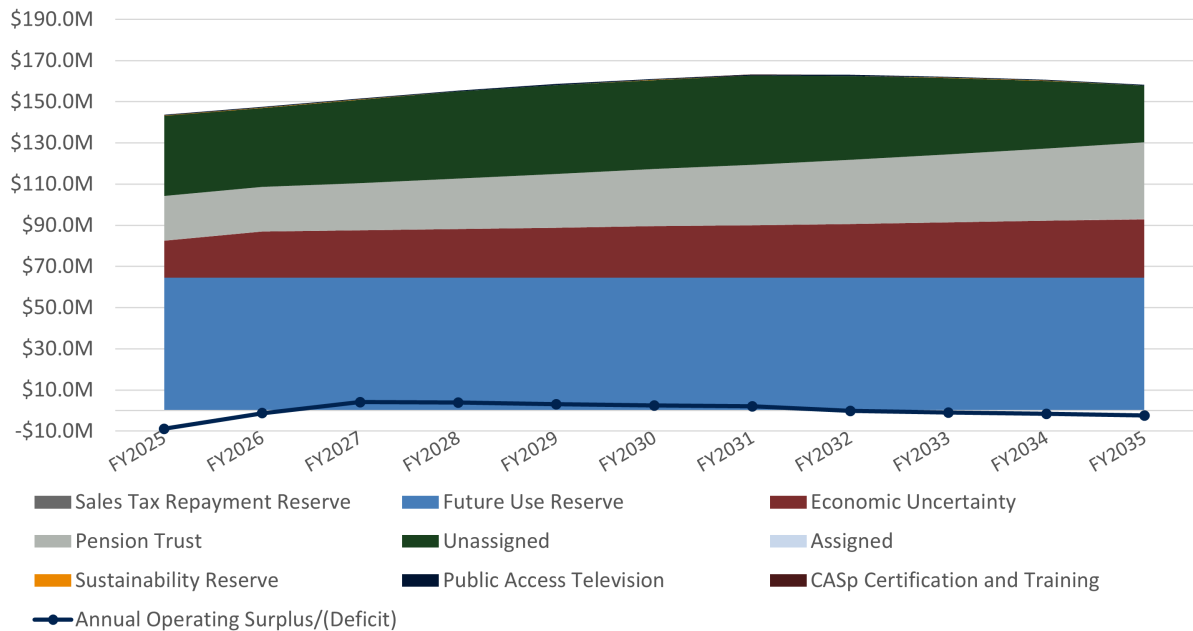
The foresight of the City Council and staff in prior years to maintain strong reserves continues to position the City well to navigate financial uncertainty.

The General Fund's Unassigned fund balance remains healthy and provides flexibility to address potential funding gaps. In addition, the General Fund's Committed and Restricted fund balances include:

- For Future Use Reserve: may be used for any purposed as determined by City Council
- Economic Uncertainty Reserve: may be used to mitigate potential shortfalls.
- Section 115 Pension Trust: may be used to fund pension costs. Funds in the Section 115 Pension Trust are restricted and can only be used to pay CalPERS or reimburse the City for pension contributions.

In FY 2026-27, the General Fund’s total fund balance is projected to be \$178.0 million, of which \$65.9 million is Unassigned. While these reserves provide a strong financial foundation, ongoing uncertainty surrounding the Sheriff’s contract, particularly the magnitude and structure of future cost increases, continues to be a significant factor influencing the City’s long-term financial outlook. Maintaining these reserves will be critical as negotiations progress and future cost obligations become more defined.

## 10-Year General Fund Fund Balance and Reserves



GENERAL FUND FUND BALANCE FORECAST (\$ IN THOUSANDS)										
	2016-17	2017-18	2018-19	2019-20	2020-21	2021-22	2022-23	2023-24	2024-25	2025-26
	Actual	Actual	Actual	Actual	Actual	Actual	Actual	Actual	Actual	Projected
Operating Revenue	95,164	88,244	88,830	111,179	105,988	109,800	111,825	110,306	115,353	134,583
Operating Expenditures	94,040	89,310	82,390	95,481	83,873	94,284	83,948	82,767	99,611	138,441
<b>Net Revenues - Expenditures \$</b>	<b>1,124</b>	<b>(1,066)</b>	<b>6,440</b>	<b>15,698</b>	<b>22,115</b>	<b>15,515</b>	<b>27,878</b>	<b>27,539</b>	<b>15,742</b>	<b>(3,857)</b>
Unassigned	22,789	21,705	27,891	37,427	52,450	51,804	73,084	25,965	56,082	65,879
All Other Classifications	30,805	30,806	31,031	37,079	44,401	58,365	139,973	140,130	125,756	112,097
<b>Ending Fund Balance \$</b>	<b>53,593</b>	<b>52,510</b>	<b>58,923</b>	<b>74,506</b>	<b>96,851</b>	<b>110,170</b>	<b>213,056</b>	<b>166,095</b>	<b>181,837</b>	<b>177,976</b>

GENERAL FUND FUND BALANCE FORECAST (\$ IN THOUSANDS)										
	2016-17	2017-18	2018-19	2019-20	2020-21	2021-22	2022-23	2023-24	2024-25	2025-26
	Actual	Actual	Actual	Actual	Actual	Actual	Actual	Actual	Actual	Projected
<b>Nonspendable</b>										
Loans Receivable	886	459	459	449	444	439	943	428	1,012	1,012
Inventories/Prepays	-	6	-	-	-	-	-	21	25	21
Advance to Other Funds	-	-	-	-	-	-	-	3,000	3,000	3,000
<b>Total Nonspendable \$</b>	<b>886</b>	<b>465</b>	<b>459</b>	<b>449</b>	<b>444</b>	<b>439</b>	<b>943</b>	<b>3,450</b>	<b>4,037</b>	<b>4,034</b>
<b>Restricted</b>										
Public Safety Power Shutoff	-	-	-	218	-	-	-	-	-	-
CASp Certification and Training	-	17	14	13	13	24	12	8	10	10
PRSP Section 115 Trust	-	-	8,110	12,725	18,491	17,240	19,089	21,664	24,321	21,664
Public Access Television	1,017	1,237	1,346	1,369	1,418	1,493	1,565	1,639	1,472	262
Restricted	150	-	-	-	-	-	-	-	-	-
<b>Total Restricted \$</b>	<b>1,167</b>	<b>1,255</b>	<b>9,470</b>	<b>14,107</b>	<b>19,923</b>	<b>18,756</b>	<b>20,666</b>	<b>23,311</b>	<b>25,803</b>	<b>21,935</b>
<b>Committed</b>										
Economic Uncertainty	14,530	19,000	19,000	19,000	19,000	24,000	24,000	24,000	24,000	24,000
PERS	-	4,793	-	-	-	-	-	-	-	-
Sales Tax Repayment Reserve	-	-	-	-	-	-	74,500	74,500	-	-
Future Use Reserve	-	-	-	-	-	-	-	-	64,500	62,000
Capital Projects Reserve	3,238	-	-	-	-	10,000	10,000	10,000	-	-
Sustainability Reserve	-	123	123	128	128	128	128	128	128	128
<b>Total Committed \$</b>	<b>17,769</b>	<b>23,916</b>	<b>19,123</b>	<b>19,128</b>	<b>19,128</b>	<b>34,128</b>	<b>108,628</b>	<b>108,628</b>	<b>88,628</b>	<b>86,128</b>
<b>Assigned</b>										
Reserve for Encumbrances	10,931	5,170	1,979	3,177	4,906	5,042	9,735	4,741	7,288	-
<b>Total Assigned \$</b>	<b>10,931</b>	<b>5,170</b>	<b>1,979</b>	<b>3,177</b>	<b>4,906</b>	<b>5,042</b>	<b>9,735</b>	<b>4,741</b>	<b>7,288</b>	<b>-</b>
<b>Total Unassigned \$</b>	<b>22,789</b>	<b>21,705</b>	<b>27,891</b>	<b>37,427</b>	<b>52,450</b>	<b>51,804</b>	<b>73,084</b>	<b>25,965</b>	<b>56,082</b>	<b>65,879</b>
<b>TOTAL FUND BALANCE \$</b>	<b>53,593</b>	<b>52,510</b>	<b>58,923</b>	<b>74,506</b>	<b>96,851</b>	<b>110,170</b>	<b>213,056</b>	<b>166,095</b>	<b>181,837</b>	<b>177,976</b>

GENERAL FUND FUND BALANCE FORECAST (\$ IN THOUSANDS)										
	2026-27	2027-28	2028-29	2029-30	2030-31	2031-32	2032-33	2033-34	2034-35	2035-36
	Proposed	Forecast	Forecast	Forecast	Forecast	Forecast	Forecast	Forecast	Forecast	Forecast
Operating Revenue	109,728	111,900	113,142	115,330	115,336	116,008	118,605	121,222	123,869	126,566
Operating Expenditures	108,285	109,969	112,488	115,465	119,276	120,251	123,978	127,960	131,918	136,147
<b>Net Revenues - Expenditures</b>	<b>\$ 1,443</b>	<b>\$ 1,931</b>	<b>\$ 653</b>	<b>\$ (135)</b>	<b>\$ (3,940)</b>	<b>\$ (4,243)</b>	<b>\$ (5,373)</b>	<b>\$ (6,737)</b>	<b>\$ (8,048)</b>	<b>\$ (9,581)</b>
Unassigned	62,147	62,129	60,567	57,981	51,698	44,948	36,697	26,911	15,682	2,728
All Other Classifications	117,276	119,225	121,440	123,892	126,235	128,743	131,621	134,669	137,849	141,223
<b>Ending Fund Balance</b>	<b>\$179,423</b>	<b>\$181,354</b>	<b>\$182,008</b>	<b>\$181,873</b>	<b>\$177,933</b>	<b>\$173,690</b>	<b>\$168,317</b>	<b>\$161,580</b>	<b>\$153,532</b>	<b>\$143,951</b>

GENERAL FUND FUND BALANCE FORECAST (\$ IN THOUSANDS)										
	2026-27	2027-28	2028-29	2029-30	2030-31	2031-32	2032-33	2033-34	2034-35	2035-36
	Proposed	Forecast	Forecast	Forecast	Forecast	Forecast	Forecast	Forecast	Forecast	Forecast
<b>Nonspendable</b>										
Loans Receivable	1,012	1,012	1,012	1,012	1,012	1,012	1,012	1,012	1,012	1,012
Inventories/Prepays	25	25	25	25	25	25	25	25	25	25
Advance to Other Funds	3,000	3,000	3,000	3,000	3,000	3,000	3,000	3,000	3,000	3,000
<b>Total Nonspendable</b>	<b>\$ 4,037</b>	<b>\$ 4,037</b>	<b>\$ 4,037</b>	<b>\$ 4,037</b>	<b>\$ 4,037</b>	<b>\$ 4,037</b>	<b>\$ 4,037</b>	<b>\$ 4,037</b>	<b>\$ 4,037</b>	<b>\$ 4,037</b>
<b>Restricted</b>										
Public Safety Power Shutoff	-	-	-	-	-	-	-	-	-	-
CASp Certification and Training	10	10	10	10	10	10	10	10	10	10
PRSP Section 115 Trust	24,321	25,841	27,456	29,172	30,995	32,932	34,991	37,178	39,501	41,970
Public Access Television	262	262	262	262	262	262	262	262	262	262
Restricted	-	-	-	-	-	-	-	-	-	-
<b>Total Restricted</b>	<b>\$ 24,593</b>	<b>\$ 26,113</b>	<b>\$ 27,728</b>	<b>\$ 29,444</b>	<b>\$ 31,267</b>	<b>\$ 33,204</b>	<b>\$ 35,262</b>	<b>\$ 37,449</b>	<b>\$ 39,773</b>	<b>\$ 42,242</b>
<b>Committed</b>										
Economic Uncertainty	26,518	26,947	27,547	28,283	28,803	29,373	30,193	31,054	31,911	32,816
PERS	-	-	-	-	-	-	-	-	-	-
Sales Tax Repayment Reserve	-	-	-	-	-	-	-	-	-	-
Future Use Reserve	62,000	62,000	62,000	62,000	62,000	62,000	62,000	62,000	62,000	62,000
Capital Projects Reserve	-	-	-	-	-	-	-	-	-	-
Sustainability Reserve	128	128	128	128	128	128	128	128	128	128
<b>Total Committed</b>	<b>\$ 88,646</b>	<b>\$ 89,075</b>	<b>\$ 89,675</b>	<b>\$ 90,411</b>	<b>\$ 90,931</b>	<b>\$ 91,501</b>	<b>\$ 92,321</b>	<b>\$ 93,182</b>	<b>\$ 94,039</b>	<b>\$ 94,943</b>
<b>Assigned</b>										
Reserve for Encumbrances	-	-	-	-	-	-	-	-	-	-
<b>Total Assigned</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>
<b>Total Unassigned</b>	<b>\$ 62,147</b>	<b>\$ 62,129</b>	<b>\$ 60,567</b>	<b>\$ 57,981</b>	<b>\$ 51,698</b>	<b>\$ 44,948</b>	<b>\$ 36,697</b>	<b>\$ 26,911</b>	<b>\$ 15,682</b>	<b>\$ 2,728</b>
<b>TOTAL FUND BALANCE</b>	<b>\$179,423</b>	<b>\$181,354</b>	<b>\$182,008</b>	<b>\$181,873</b>	<b>\$177,933</b>	<b>\$173,690</b>	<b>\$168,317</b>	<b>\$161,580</b>	<b>\$153,532</b>	<b>\$143,951</b>

## Potential Budget-Balancing Strategies

Historically, the City has maintained a structurally sound budget, with revenues surpassing expenditures in most fiscal years. During periods of excess revenue, the City has transferred the surplus fund balance to the Capital Reserve Fund in accordance with the City's Fund Balance and Use of One-Time Funds Policy.

However, the forecast shows a potential structural deficit resulting from the decrease in sales tax revenue due to the CDTFA audit and the sunset of the Utility Users Tax. A structural deficit occurs when recurring expenditure consistently surpasses recurring revenues, leading to an ongoing imbalance that cannot be remedied through short-term solutions.

The City began including these strategies in FY 2018-19 and updates them at least annually or as needed.

Potential Strategy	Description	Potential Impact	Currently Recommended
Section 115 Pension Trust	In FY 2017-18, the City established a Section 115 Pension Trust to mitigate pension rate volatility when CalPERS investment returns are below the discount rate or when CalPERS changes assumptions. The City can also use it to offset pension costs in any given year.	The fund has a balance of \$25.9 million. <sup>1</sup>	Yes

	The City established a Section 115 Trust to reduce pension rate volatility when CalPERS investment returns are below the discount rate or when CalPERS changes assumptions. The City can also use it to offset pension costs.		
Section 115 OPEB Trust	In FY 2009-10, the City established a Section 115 OPEB Trust to help fund its retiree health obligations, also known as other post-employment benefits (OPEB).  The OPEB plan is fully funded. Starting in FY 2022-23, retiree health costs will be funded by the OPEB Trust rather than the General Fund.	The fund has a balance of \$45.5 million. <sup>1</sup>	Yes
Reserve for Future Use	On November 19, 2024, the City Council created this reserve from unappropriated dollars from the Sales Tax Repayment Reserve.	This reserve has a balance of \$62.0 million. <sup>1</sup>	Yes
Economic Uncertainty Reserve	The General Fund Economic Uncertainty Reserve may be used to mitigate potential shortfalls.	The reserve has a balance of \$21.3 million. <sup>2</sup>	No

<sup>1</sup>Balance as of March 31, 2026

<sup>2</sup>Projected balance as of May 4, 2026

#### Expenditure Reduction Strategies

Potential Strategy	Description	Potential Impact	Currently Recommended
No new positions	Cost containment strategy	\$0	Yes
Vacancy control	Keep non-essential positions unfilled as they become vacant.	Approximately \$184,000 per position on average	Yes
Employee cost-sharing of increases to CalPERS	Negotiate to share costs of increases to CalPERS employer	\$250,000 approximate based on a 5% rate increase	No

	rates with employees. Would be subject to bargaining unit agreement.		
Defer or eliminate negotiated increases	Would be subject to bargaining unit agreement.	Approximately \$0.3 million savings based on a 1% decrease	No
Furloughs	Employees would take up to a 10% decrease in pay in exchange for 1 unpaid furlough day per pay period. Would be subject to bargaining unit agreement.	Approximately \$4 million savings based on a 10% decrease	No
Reduction in force	Identify positions to be reduced (laid off) based on MOU provisions and service level needs.	Approximately \$184,000 per position on average	No
Reduction in capital outlays and special projects	Cost containment strategy	Varies	Yes
Reduction in contingencies	Cost containment strategy	Up to \$50,000	Yes
Defer or cancel capital projects	Cost reduction strategy	Varies	Yes

#### Revenue Generation Strategies

Potential Strategy	Description	Potential Impact	Currently Recommended
¼ Cent Transaction and Use Tax (TUT)	Voter approval is required. Could increase sales tax from 9.750% to 10.0%	\$5.4 million <sup>1</sup>	No
Transient Occupancy Tax	Voter approval is required.	\$1.25M at \$7.5M base	No

(2% increase)	Could increase transient occupancy tax from 12% to 14%		
Parcel Tax	Voter approval is required	\$3.7M flat rate per parcel \$3.8M variable rate per square foot	No
Business Operations Tax	Employee count tax	\$4.2 million	No
User Utility Tax (UUT)	Voter approval is required Continuation of existing tax	\$4.0 M to \$5.0 M	Neutral
Increase fees and cost-recovery	Matrix Consulting Group conducted a fee study in 2023. The study assessed the potential for fee increases and cost recovery. The City Council adopted the new fee schedule in May 2024.	Varies	Yes
Sale of City-owned Properties or Assets	The sale of city-owned assets would generate one-time revenue.	Varies	No

<sup>1</sup>HdL estimate as of July 2023

## Development Revenue Estimates

The City's current forecast does not incorporate potential significant development projects that are pending approval and permitting. However, once new development projects receive approvals and permits, staff will update the forecast accordingly.

The table below shows our best estimates of potential development revenue. These figures serve as rough approximations and are intended to give you a general idea of what to expect. The timeline for each project represents the Community Development department's best estimate of when commencement is anticipated. It is crucial to note that these estimates are subject to adjustments as we gather additional information over time.

Project	Fund	Sub-Revenue	Year Fee Paid (projects may pay fees in multiple years)							Grand Total
			2024	2025	2026	2027	2028	2029	2030	
<b>Apple VPI</b>										
Ongoing	General Fund	Property Tax Increase <sup>2</sup>		79,000	80,647	82,342	84,032	84,032	85,847	495,900
Ongoing	General Fund	Sales Tax Increase <sup>3</sup>		9,000	9,811	10,078	10,505	10,505	10,810	60,710
Ongoing	General Fund	Transient Occupancy Tax <sup>4</sup>								-
One-time	General Fund	Permit Fees	Inspection/Plan Review	194,577	17,821					212,398
One-time	General Fund	Planning Fee	Advanced Planning Fee			235,964				235,964
One-time	BMR	Impact Fee	BMR	4,496,925		4,931,578				9,428,503
One-time	Transportation	Impact Fee	Transportation	2,702,255						2,702,255
One-time	Park Dedication	Impact Fee	Park	-						-
One-time	General Fund	Construction Tax		552,753	618,875					1,171,628
<b>20015 Stevens Creek Blvd (Shan Restaurant etc.)</b>										
Ongoing	General Fund	Property Tax Increase			-	-	-	-	-	-
Ongoing	General Fund	Sales Tax Increase			-	-	-	-	-	-
Ongoing	General Fund	Transient Occupancy Tax								-
One-time	General Fund	Permit Fees	Inspection/Plan Review							-
One-time	General Fund	Planning Fee	Advanced Planning Fee							-
One-time	BMR	Impact Fee	BMR	-						-
One-time	Transportation	Impact Fee	Transportation							-
One-time	Park Dedication	Impact Fee	Park							-
One-time	General Fund	Construction Tax								-
<b>20770, 20830, 20840, &amp; 20850 Stevens Creek Blvd (Pizza Hut/Fontana's/Staples) SummerHill I BLD-2025-2626</b>										
Ongoing	General Fund	Property Tax Increase			-	-	-	-	-	-
Ongoing	General Fund	Sales Tax Increase								-
Ongoing	General Fund	Transient Occupancy Tax								-
One-time	General Fund	Permit Fees	Inspection/Plan Review		87,723	127,535	194,166			409,424
One-time	General Fund	Planning Fee	Advanced Planning Fee							-
One-time	BMR	Impact Fee	BMR							-
One-time	Transportation	Impact Fee	Transportation			11,637				11,637
One-time	Park Dedication	Impact Fee	Park			2,538,000				2,538,000
One-time	General Fund	Construction Tax			56,499		58,217			114,716
<b>United Furniture Site 10065/75 E Estates Dr -Idlewild - Permit/Fees BLD-2025-3315</b>										
Ongoing	General Fund	Property Tax Increase			-	-	-	-	-	-
Ongoing	General Fund	Sales Tax Increase			-	-	-	-	-	-
Ongoing	General Fund	Transient Occupancy Tax								-
One-time	General Fund	Permit Fees	Inspection/Plan Review		112,772	135,617	204,163			452,552
One-time	General Fund	Planning Fee	Advanced Planning Fee			177,145				177,145
One-time	BMR	Impact Fee	BMR							-
One-time	Transportation	Impact Fee	Transportation							-
One-time	Park Dedication	Impact Fee	Park			2,376,000				2,376,000
One-time	General Fund	Construction Tax			52,669		54,270			106,939
<b>Westport Building #1 Scope Revision</b>										
Ongoing	General Fund	Property Tax Increase		127,000	129,648	132,373	135,089	135,089	138,007	797,206
Ongoing	General Fund	Sales Tax Increase		76,000						76,000
Ongoing	General Fund	Transient Occupancy Tax								-
One-time	General Fund	Permit Fees	Inspection/Plan Review	276,381	121,172		82,396			479,948
One-time	General Fund	Planning Fee	Advanced Planning Fee	15,314			112,804			128,118
One-time	BMR	Impact Fee	BMR							-
One-time	Transportation	Impact Fee	Transportation							-
One-time	Park Dedication	Impact Fee	Park			390,000				390,000
One-time	General Fund	Construction Tax		387,497	146,675		329,244			863,416
<b>Hampsons Apartments</b>										
Ongoing	General Fund	Property Tax Increase							253,000	253,000
Ongoing	General Fund	Sales Tax Increase								-
Ongoing	General Fund	Transient Occupancy Tax								-
One-time	General Fund	Permit Fees	Inspection/Plan Review					415,424		415,424
One-time	General Fund	Building Permit Review Fee - Planning								-
One-time	General Fund	Planning Fee	Advanced Planning Fee					654,226		654,226
One-time	BMR	Impact Fee	BMR					128,999		128,999
One-time	Transportation	Impact Fee	Transportation					1,800,000		1,800,000
One-time	Park Dedication	Impact Fee	Park					30,805,920		30,805,920
One-time	General Fund	Construction Tax						860,234		860,234

Year Fee Paid (projects may pay fees in multiple years)

Project	Fund	Sub-Revenue	2024	2025	2026	2027	2028	2029	2030	Grand Total
<b>Vista Heights (APN 356 05 007)</b>										
Ongoing	General Fund	Property Tax Increase			-	-	-	-	-	-
Ongoing	General Fund	Sales Tax Increase			-	-	-	-	-	-
Ongoing	General Fund	Transient Occupancy Tax								-
One-time	General Fund	Permit Fees	Inspection/Plan Review				292,870			292,870
	General Fund	Building Permit Review Fee - Planning					58,574			-
One-time	General Fund	Planning Fee	Advanced Planning Fee							-
One-time	BMR	Impact Fee	BMR	-						-
One-time	Transportation	Impact Fee	Transportation							-
One-time	Park Dedication	Impact Fee	Park							-
One-time	General Fund	Construction Tax					31,889			31,889
<b>Scofield Condos (20739 Scofield Ave)</b>										
Ongoing	General Fund	Property Tax Increase			-	-	-	-	-	-
Ongoing	General Fund	Sales Tax Increase			-	-	-	-	-	-
Ongoing	General Fund	Transient Occupancy Tax								-
One-time	General Fund	Permit Fees	Inspection/Plan Review				54,148			54,148
	General Fund	Building Permit Review Fee - Planning								-
One-time	General Fund	Planning Fee	Advanced Planning Fee				77,627			77,627
One-time	BMR	Impact Fee	BMR							-
One-time	Transportation	Impact Fee	Transportation				77,503			77,503
One-time	Park Dedication	Impact Fee	Park				759,000			759,000
One-time	General Fund	Construction Tax					19,326			19,326
<b>20807, 20813, 20823, and 20883 Stevens Creek Blvd (Stevens Creek Office Center/Panera Bread)</b>										
Ongoing	General Fund	Property Tax Increase			-	-	-	-	-	-
Ongoing	General Fund	Sales Tax Increase			-	-	-	-	-	-
Ongoing	General Fund	Transient Occupancy Tax								-
One-time	General Fund	Permit Fees	Inspection/Plan Review		711,615	740,080				1,451,695
	General Fund	Building Permit Review Fee - Planning								-
One-time	General Fund	Planning Fee	Advanced Planning Fee		62,329					62,329
One-time	BMR	Impact Fee	BMR		250,913					250,913
One-time	Transportation	Impact Fee	Transportation		-					-
One-time	Park Dedication	Impact Fee	Park		5,880,000					5,880,000
One-time	General Fund	Construction Tax			117,891	97,094				214,985
<b>21911 Dolores Ave</b>										
Ongoing	General Fund	Property Tax Increase			-	-	-	-	-	-
Ongoing	General Fund	Sales Tax Increase			-	-	-	-	-	-
Ongoing	General Fund	Transient Occupancy Tax								-
One-time	General Fund	Permit Fees	Inspection/Plan Review		27,221					27,221
One-time	General Fund	Planning Fee	Advanced Planning Fee							-
One-time	BMR	Impact Fee	BMR							-
One-time	Transportation	Impact Fee	Transportation							-
One-time	Park Dedication	Impact Fee	Park							-
One-time	General Fund	Construction Tax			4,832					4,832
<b>20085 Stevens Creek Blvd (Dividend Homes I)</b>										
Ongoing	General Fund	Property Tax Increase			-	-	-	-	-	-
Ongoing	General Fund	Sales Tax Increase			-	-	-	-	-	-
Ongoing	General Fund	Transient Occupancy Tax								-
One-time	General Fund	Permit Fees	Inspection/Plan Review				81,697			81,697
	General Fund	Building Permit Review Fee - Planning								-
One-time	General Fund	Planning Fee	Advanced Planning Fee		225,206					225,206
One-time	BMR	Impact Fee	BMR							-
One-time	Transportation	Impact Fee	Transportation		-					-
One-time	Park Dedication	Impact Fee	Park		2,430,000					2,430,000
One-time	General Fund	Construction Tax					56,473			56,473
<b>11841 Upland Way</b>										
Ongoing	General Fund	Property Tax Increase			-	-	-	-	-	-
Ongoing	General Fund	Sales Tax Increase			-	-	-	-	-	-
Ongoing	General Fund	Transient Occupancy Tax								-
One-time	General Fund	Permit Fees	Inspection/Plan Review		39,284		92,064			131,348
	General Fund	Building Permit Review Fee - Planning								-
One-time	General Fund	Planning Fee	Advanced Planning Fee			30,383				30,383
One-time	BMR	Impact Fee	BMR			-				-
One-time	Transportation	Impact Fee	Transportation			40,782				40,782
One-time	Park Dedication	Impact Fee	Park			630,000				630,000
One-time	General Fund	Construction Tax			5,798		5,945			11,743

		Year Fee Paid (projects may pay fees in multiple years)								
Project	Fund	Sub-Revenue	2024	2025	2026	2027	2028	2029	2030	Grand Total
<b>20865 McClellan Rd (20 Units - 30243+3257 SF)</b>										
Ongoing	General Fund	Property Tax Increase			-	-	-	-	-	-
Ongoing	General Fund	Sales Tax Increase			-	-	-	-	-	-
Ongoing	General Fund	Transient Occupancy Tax								-
One-time	General Fund	Permit Fees	Inspection/Plan Review		102,253	48,956				151,209
	General Fund	Building Permit Review Fee - Planning								
One-time	General Fund	Planning Fee	Advanced Planning Fee		79,021					79,021
One-time	BMR	Impact Fee	BMR	-						-
One-time	Transportation	Impact Fee	Transportation		85,933					85,933
One-time	Park Dedication	Impact Fee	Park		1,188,000					1,188,000
One-time	General Fund	Construction Tax			26,091	19,815				45,906
<b>Evulich Ct (10857-10887 Linda Vista) SummerHill (51 units - 135366 SF)</b>										
Ongoing	General Fund	Property Tax Increase			-	-	-	-	-	-
Ongoing	General Fund	Sales Tax Increase			-	-	-	-	-	-
Ongoing	General Fund	Transient Occupancy Tax								-
	General Fund	Building Permit Review Fee - Planning								
One-time	General Fund	Permit Fees	Inspection/Plan Review		288,097	81,780				369,877
One-time	General Fund	Planning Fee	Advanced Planning Fee		204,890					204,890
One-time	BMR	Impact Fee	BMR		123,418					123,418
One-time	Transportation	Impact Fee	Transportation		187,777					187,777
One-time	Park Dedication	Impact Fee	Park		1,794,000					1,794,000
One-time	General Fund	Construction Tax			49,282	50,528				99,810
<b>Dividend Homes (II) (20045-20065 Stevens Creek Blvd) BLD-2026-0601</b>										
Ongoing	General Fund	Property Tax Increase			-	-	-	-	-	-
Ongoing	General Fund	Sales Tax Increase			-	-	-	-	-	-
Ongoing	General Fund	Transient Occupancy Tax								-
One-time	General Fund	Permit Fees	Inspection/Plan Review		70,295	108,268				178,563
	General Fund	Building Permit Review Fee - Planning								
One-time	General Fund	Planning Fee	Advanced Planning Fee		127,105					127,105
One-time	BMR	Impact Fee	BMR							-
One-time	Transportation	Impact Fee	Transportation		-					-
One-time	Park Dedication	Impact Fee	Park		1,404,000					1,404,000
One-time	General Fund	Construction Tax			30,922	31,704				62,626
<b>Homestead Townhomes (19820 Homestead) - 12 townhomes (22352 SF), total 21,605 s.f., 27.27 du/ac</b>										
Ongoing	General Fund	Property Tax Increase			-	-	-	-	-	-
Ongoing	General Fund	Sales Tax Increase			-	-	-	-	-	-
Ongoing	General Fund	Transient Occupancy Tax								-
One-time	General Fund	Permit Fees	Inspection/Plan Review		-	48,353				48,353
	General Fund	Building Permit Review Fee - Planning			-	9,671	-	-	-	
One-time	General Fund	Planning Fee	Advanced Planning Fee		33,488					33,488
One-time	BMR	Impact Fee	BMR							-
One-time	Transportation	Impact Fee	Transportation		-					-
One-time	Park Dedication	Impact Fee	Park		-					-
One-time	General Fund	Construction Tax			-	11,889				11,889
<b>Hanover (19220 SCB) (363 Units - 325859 SF R2)</b>										
Ongoing	General Fund	Property Tax Increase			-	-	-	-	-	-
Ongoing	General Fund	Sales Tax Increase			-	-	-	-	-	-
Ongoing	General Fund	Transient Occupancy Tax								-
One-time	General Fund	Permit Fees	Inspection/Plan Review			198,367				198,367
	General Fund	Building Permit Review Fee - Planning								
One-time	General Fund	Planning Fee	Advanced Planning Fee							-
One-time	BMR	Impact Fee	BMR							-
One-time	Transportation	Impact Fee	Transportation							-
One-time	Park Dedication	Impact Fee	Park							-
One-time	General Fund	Construction Tax				317,040				317,040

Project	Fund		Year Fee Paid (projects may pay fees in multiple years)							Grand Total	
			Sub-Revenue	2024	2025	2026	2027	2028	2029		2030
<b>De Anza Hotel</b>											
Ongoing	General Fund	Property Tax Increase								47,000	47,000
Ongoing	General Fund	Sales Tax Increase									-
Ongoing	General Fund	Transient Occupancy Tax								984,000	984,000
One-time	General Fund	Permit Fees	Inspection/Plan Review							115,730	115,730
One-time	General Fund	Planning Fee	Advanced Planning Fee							107,740	107,740
One-time	BMR	Impact Fee	BMR							2,095,377	2,095,377
One-time	Transportation	Impact Fee	Transportation							577,840	577,840
One-time	Park Dedication	Impact Fee	Park								-
One-time	General Fund	Construction Tax								100,589	100,589
<b>1655 S. De Anza - Dividend Homes IV (30 Units - 84245 SF)</b>											
Ongoing	General Fund	Property Tax Increase									
Ongoing	General Fund	Sales Tax Increase									
Ongoing	General Fund	Transient Occupancy Tax									
One-time	General Fund	Permit Fees	Inspection/Plan Review				107,517	50,496			
One-time	General Fund	Building Permit Review Fee - Planning									
One-time	General Fund	Planning Fee	Advanced Planning Fee				36,993				
One-time	BMR	Impact Fee	BMR								
One-time	Transportation	Impact Fee	Transportation				97,734				
One-time	Park Dedication	Impact Fee	Park				1,740,000				
One-time	General Fund	Construction Tax					61,562	29,723			
<b>Cupertino Village</b>											
Ongoing	General Fund	Property Tax Increase								43,000	43,000
Ongoing	General Fund	Sales Tax Increase									-
Ongoing	General Fund	Transient Occupancy Tax								1,174,000	1,174,000
One-time	General Fund	Permit Fees	Inspection/Plan Review						109,531		109,531
One-time	General Fund	Building Permit Review Fee - Planning									
One-time	General Fund	Planning Fee	Advanced Planning Fee						88,985		88,985
One-time	BMR	Impact Fee	BMR						1,849,765		1,849,765
One-time	Transportation	Impact Fee	Transportation						689,680		689,680
One-time	Park Dedication	Impact Fee	Park								-
One-time	General Fund	Construction Tax							94,890		94,890
<b>Vallco - BLOCK #5 (BLD-2026-0320)</b>											
Ongoing	General Fund	Property Tax Increase								1,538,000	1,538,000
Ongoing	General Fund	Sales Tax Increase								1,621,000	1,621,000
Ongoing	General Fund	Transient Occupancy Tax									-
One-time	General Fund	Permit Fees	Inspection/Plan Review			131,460	122,185		4,136,525		4,390,170
One-time	General Fund	Building Permit Review Fee - Planning									
One-time	General Fund	Planning Fee	Advanced Planning Fee						1,886,668		
One-time	BMR	Impact Fee	BMR								-
One-time	Transportation	Impact Fee	Transportation								-
One-time	Park Dedication	Impact Fee	Park								-
One-time	General Fund	Construction Tax					1,973		1,865,553		1,867,526
<b>Dollinger Project (1601 S De Anza Blvd) (104 Units - 272639 SF R2)</b>											
Ongoing	General Fund	Property Tax Increase									-
Ongoing	General Fund	Sales Tax Increase									-
Ongoing	General Fund	Transient Occupancy Tax									-
One-time	General Fund	Permit Fees	Inspection/Plan Review				165,759				165,759
One-time	General Fund	Building Permit Review Fee - Planning									-
One-time	General Fund	Planning Fee	Advanced Planning Fee								-
One-time	BMR	Impact Fee	BMR								-
One-time	Transportation	Impact Fee	Transportation								-
One-time	Park Dedication	Impact Fee	Park								-
One-time	General Fund	Construction Tax					82,232				82,232
<b>SummerHill Homes (10268 Bandley (27 Units - 53281+14387 SF R3)</b>											
Ongoing	General Fund	Property Tax Increase									-
Ongoing	General Fund	Sales Tax Increase									-
Ongoing	General Fund	Transient Occupancy Tax									-
One-time	General Fund	Permit Fees	Inspection/Plan Review				116,114				116,114
One-time	General Fund	Building Permit Review Fee - Planning									-
One-time	General Fund	Planning Fee	Advanced Planning Fee								-
One-time	BMR	Impact Fee	BMR								-
One-time	Transportation	Impact Fee	Transportation								-
One-time	Park Dedication	Impact Fee	Park								-
One-time	General Fund	Construction Tax					26,750				26,750

Project	Fund	Year Fee Paid (projects may pay fees in multiple years)								Grand Total
		Sub-Revenue	2024	2025	2026	2027	2028	2029	2030	
<b>Teacher Housing (10333 Wolfe Rd) (251 Units - 317873 SF R2)</b>										
Ongoing	General Fund	Property Tax Increase			-	-	-	-	-	-
Ongoing	General Fund	Sales Tax Increase			-	-	-	-	-	-
Ongoing	General Fund	Transient Occupancy Tax								
One-time	General Fund	Permit Fees	Inspection/Plan Review			193,473				193,473
	General Fund	Building Permit Review Fee - Planning								
One-time	General Fund	Planning Fee	Advanced Planning Fee							-
One-time	BMR	Impact Fee	BMR							-
One-time	Transportation	Impact Fee	Transportation							-
One-time	Park Dedication	Impact Fee	Park							-
One-time	General Fund	Construction Tax				198,150				198,150
<b>Dividend Homes (20045/65 SCB) (32 Units - 76111 SF R2)</b>										
Ongoing	General Fund	Property Tax Increase			-	-	-	-	-	-
Ongoing	General Fund	Sales Tax Increase			-	-	-	-	-	-
Ongoing	General Fund	Transient Occupancy Tax								
One-time	General Fund	Permit Fees	Inspection/Plan Review			47,037				47,037
	General Fund	Building Permit Review Fee - Planning								
One-time	General Fund	Planning Fee	Advanced Planning Fee							-
One-time	BMR	Impact Fee	BMR							-
One-time	Transportation	Impact Fee	Transportation							-
One-time	Park Dedication	Impact Fee	Park							-
One-time	General Fund	Construction Tax				25,760				25,760
<b>Dividend Homes (19925 SCB) (109 Units - 152152 SF R2)</b>										
Ongoing	General Fund	Property Tax Increase			-	-	-	-	-	-
Ongoing	General Fund	Sales Tax Increase			-	-	-	-	-	-
Ongoing	General Fund	Transient Occupancy Tax								
One-time	General Fund	Permit Fees	Inspection/Plan Review			92,098				92,098
	General Fund	Building Permit Review Fee - Planning								
One-time	General Fund	Planning Fee	Advanced Planning Fee							-
One-time	BMR	Impact Fee	BMR							-
One-time	Transportation	Impact Fee	Transportation							-
One-time	Park Dedication	Impact Fee	Park							-
One-time	General Fund	Construction Tax				91,149				91,149
<b>Canyon Crossing (10625 Foothill) (29 units) (R2-23868 SF/S-7523 SF/R3-36810 SF)</b>										
Ongoing	General Fund	Property Tax Increase			-	-	-	-	-	-
Ongoing	General Fund	Sales Tax Increase			-	-	-	-	-	-
Ongoing	General Fund	Transient Occupancy Tax								
One-time	General Fund	Permit Fees	Inspection/Plan Review			109,980				109,980
	General Fund	Building Permit Review Fee - Planning								
One-time	General Fund	Planning Fee	Advanced Planning Fee							-
One-time	BMR	Impact Fee	BMR							-
One-time	Transportation	Impact Fee	Transportation							-
One-time	Park Dedication	Impact Fee	Park							-
One-time	General Fund	Construction Tax				28,732				28,732
<b>FootHill Townhomes (10050 N Foothill Blvd) (19 Units - 39548 SF R2)</b>										
Ongoing	General Fund	Property Tax Increase			-	-	-	-	-	-
Ongoing	General Fund	Sales Tax Increase			-	-	-	-	-	-
Ongoing	General Fund	Transient Occupancy Tax								
One-time	General Fund	Permit Fees	Inspection/Plan Review			36,322				36,322
	General Fund	Building Permit Review Fee - Planning								
One-time	General Fund	Planning Fee	Advanced Planning Fee							-
One-time	BMR	Impact Fee	BMR							-
One-time	Transportation	Impact Fee	Transportation							-
One-time	Park Dedication	Impact Fee	Park							-
One-time	General Fund	Construction Tax				15,852				15,852
<b>TOTAL ALL PROJECTS</b>										
Ongoing	General Fund	Property Tax Increase		-	206,000	210,295	214,716	219,121	219,121	2,104,854
Ongoing	General Fund	Sales Tax Increase		-	85,000	9,811	10,078	10,505	10,505	1,631,810
Ongoing	General Fund	Transient Occupancy Tax		-	-	-	-	-	-	2,158,000
One-time	General Fund	Permit Fees	Inspection/Plan Review	470,958	1,925,270	1,566,872	1,755,755	397,514	4,777,210	10,893,579
	General Fund	Building Permit Review Fee - Planning								
One-time	General Fund	Planning Fee	Advanced Planning Fee	15,314	-	1,142,044	112,804	77,627	2,737,619	4,085,408
One-time	BMR	Impact Fee	BMR	4,496,925	-	5,305,909	-	-	4,074,141	13,876,975
One-time	Transportation	Impact Fee	Transportation	2,702,255	-	403,632	-	77,503	3,067,520	6,250,910
One-time	Park Dedication	Impact Fee	Park	-	-	19,389,000	-	759,000	30,805,920	50,953,920
One-time	General Fund	Construction Tax		940,250	1,160,749	224,186	705,263	80,938	2,921,266	6,032,652
<b>Total Ongoing</b>				-	291,000	220,106	224,794	229,626	229,626	5,894,664
<b>Total One-Time</b>				8,625,702	3,086,019	28,031,644	2,573,822	1,392,582	48,383,676	92,093,445

<sup>1</sup>These estimates are intended to provide a general idea and should be considered rough approximations. The timing of projects represents the Community Development department's best estimate of when a project is anticipated to commence. It's important to note that these estimates are subject to change as additional information becomes available.

<sup>2</sup>The estimate assumes an increased value of the improvements but not an increased value of the land. The increased value of the improvements is based on the number of bedrooms for residential properties and

square footage for hotels, retail, or office properties. The average market values of residential properties are from Zillow.

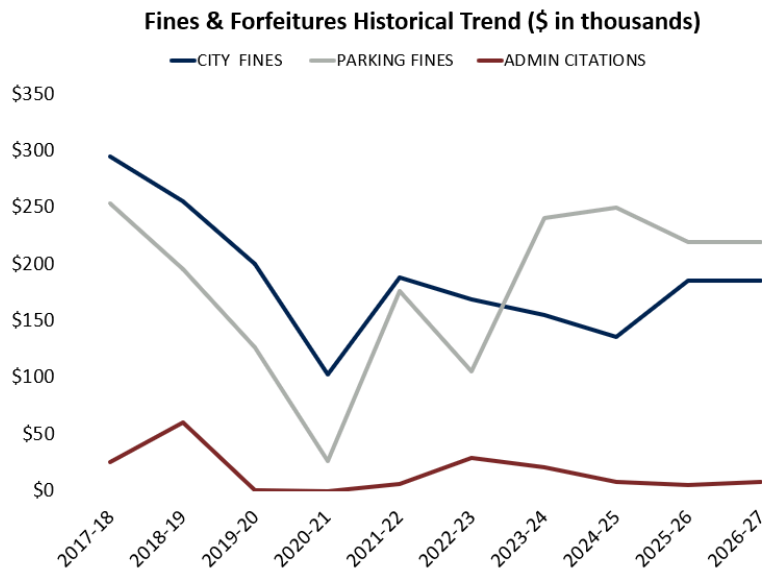
<sup>3</sup>The estimate is calculated by multiplying the proposed retail square footage by the average sales tax revenue per square foot of retail from HdL 2023 Q1 Sales Tax Reports.

<sup>4</sup>The estimate is calculated by multiplying the number of proposed rooms in the hotel by the RevPAR (Revenue Per Occupied Room) and Transient Occupancy Tax rate (12%). RevPAR is the Average Daily Rate (ADR) multiplied by the Occupancy Rate. The average ADR and Occupancy Rate over the last year for hotels in Cupertino are from HdL.

# General Fund Revenues

## Fines and Forfeitures

Fines and forfeitures account for revenues generated from vehicle, parking, and miscellaneous code violations issued by the County Sheriff and the City's Code Enforcement officers. Revenues in this category dropped significantly in FY 2020-21 due to pandemic related restrictions and have increased over the next few years as society continued to rebound from the pandemic. In FY 2025-26, this revenue source is expected to reach \$410,760. Revenues in FY 2026-27 are expected to slightly increase 0.7% from the prior year adopted budget driven by an expected rise in citations issued as the Code Enforcement division reached full staffing in the prior fiscal year.



FINES AND FORFEITURES	
FY 24-25 Actual	394,405
FY 25-26 Adopted	410,760
FY 25-26 Estimate	410,760
FY 26-27 Proposed	413,760
% of General Fund	0.38%
% Change from FY 25-26 Adopted	0.73%

---

**Intergovernmental**

Intergovernmental revenues are made up of federal, state, and regional grants, including miscellaneous intergovernmental revenue.

<b>INTERGOVERNMENTAL</b>	
FY 24-25 Actual	2,962,429
FY 25-26 Adopted	3,569,332
FY 25-26 Estimate	8,091,726
FY 26-27 Proposed	5,231,221
% of General Fund	4.77%
% Change from FY 25-26 Adopted	46.56%

FY 2026-27 revenues in this category are anticipated to be 46.6% higher than the prior year adopted budget primarily attributed to an increase in anticipated state grant revenues for the community shuttle as well as anticipated funds received from other cities for the community shuttle.

## Miscellaneous Revenue

Miscellaneous revenues account for unanticipated revenues such as donations and administrative fees.

<b>MISCELLANEOUS REVENUE</b>	
FY 24-25 Actual	2,056,694
FY 25-26 Adopted	1,668,815
FY 25-26 Estimate	1,669,115
FY 26-27 Proposed	2,219,898
% of General Fund	2.02%
% Change from FY 25-26 Adopted	33.02%

FY 2026-27 miscellaneous revenues are budgeted 33% higher than the prior year Adopted Budget. The majority of the General Fund's miscellaneous revenues are due to Sheriff services from Apple for Law

## Other Financing Sources

Other Financing Sources generally account for refundable deposit revenues within the Community Development Department. With significant fluctuations, year-over-year, staff conservatively estimate these revenues. In FY 2026-27, revenues are projected to be relatively consistent with the prior year Adopted Budget.

OTHER FINANCING SOURCES	
FY 24-25 Actual	3,619,142
FY 25-26 Adopted	367,000
FY 25-26 Estimate	636,231
FY 26-27 Proposed	367,000
% of General Fund	0.33%
% Change from FY 25-26 Adopted	0.00%

## Transfers In

Transfers In represent the movement of funds from one City fund to another, the General Fund in this case.

TRANSFERS IN	
FY 24-25 Actual	348,333
FY 25-26 Adopted	15,000
FY 25-26 Estimate	15,000
FY 26-27 Proposed	15,000
% of General Fund	0.01%
% Change from FY 25-26 Adopted	0.00%

In FY 2024-25, actual transfers were high due to a transfer in from the Capital Reserve for the I-280/Wolfe project. In FY 2026-27, the City plans to transfer \$15,000 from the City's Tree Fund to the General Fund to support ongoing tree maintenance operations.



# General Fund Revenue Comparison with Other Jurisdictions

The table below shows General Fund Revenue Comparisons with neighboring jurisdictions for FY 2022-23 through FY 2025-26. It shows general fund revenue totals and population. Population data is from the California Department of Finance. This information will be updated as part of the final budget.

City		2022-23 Actual	2023-24 Actual	2024-25 Adopted	2025-26 Adopted
<b>Milpitas</b>	General Fund- Rev	126,290,558	134,109,832	138,475,700	143,852,752
	Population	80,923	81,980	82,401	81,915
<b>Campbell</b>	General Fund- Rev	63,029,077	64,774,966	68,719,281	69,023,160
	Population	43,201	43,320	43,377	43,281
<b>Cupertino</b>	General Fund- Rev	112,637,639	110,306,310	89,804,468	97,229,134
	Population	59,644	59,861	59,887	59,831
<b>Fremont</b>	General Fund- Rev	291,057,000	264,767,000	254,859,000	271,511,000
	Population	228,918	232,533	232,241	232,619
<b>Hayward</b>	General Fund- Rev	210,724,360	216,601,000	216,360,000	219,714,000
	Population	159,986	162,049	161,977	162,359
<b>Mountain View</b>	General Fund- Rev	181,989,739	182,380,725	184,143,980	195,663,650
	Population	84,199	84,731	86,674	86,513
<b>Palo Alto</b>	General Fund- Rev	232,854,000	254,419,000	258,406,000	269,239,000
	Population	67,905	68,468	68,570	68,794
<b>San Jose</b>	General Fund- Rev	1,703,746,677	1,450,459,396	1,469,172,136	1,515,974,724
	Population	969,249	978,546	980,1743	979,415
<b>San Leandro</b>	General Fund- Rev	140,251,186	114,723,140	143,417,936	149,937,984
	Population	87,998	88,594	88,124	87,813

<b>Santa Clara</b>	General Fund- Rev Population	1,480,655,964 130,460	296,883,329 133,469	297,570,993 133,829	337,445,775 134,587
<b>Sunnyvale</b>	General Fund- Rev Population	246,561,835 156,200	264,701,779 158,006	260,170,872 158,948	275,474,846 159,673

# General Fund Contribution Schedule

Fund Type/Budget Unit	Description	Proposed Budget Revenues	Proposed Budget Expenditures	Proposed Budget Change in Fund Balance/Net Position	Proposed Budget General Fund Contribution
<b>GENERAL FUND</b>					
<b>10 City Council</b>					
100-10-100	City Council	\$ 107,149	\$ 594,106	- \$	486,957
100-10-101	Community Funding	-	\$ 33,087	- \$	33,087
100-10-104	Historical Society	-	\$ 40,000	- \$	40,000
100-10-110	Sister Cities	-	\$ 69,482	- \$	69,482
<b>11 Commissions</b>					
100-11-131	Telecommunication Commission	-	\$ 26,947	- \$	26,947
100-11-140	Library Commission	-	\$ 29,831	- \$	29,831
100-11-142	Arts and Culture Commission	-	\$ 33,272	- \$	33,272
100-11-150	Public Safety Commission	-	\$ 18,760	- \$	18,760
100-11-155	Bike/Ped Safety Commission	-	\$ 16,554	- \$	16,554
100-11-160	Recreation Commission	-	\$ 31,632	- \$	31,632
100-11-165	Teen Commission	-	\$ 16,112	- \$	16,112
100-11-170	Planning Commission	-	\$ 270,818	- \$	270,818
100-11-175	Housing Commission	-	\$ 47,965	- \$	47,965
100-11-180	Sustainability Commission	-	\$ 19,002	- \$	19,002
100-11-190	Audit Committee	-	\$ 34,908	- \$	34,908
<b>12 City Manager</b>					
100-12-120	City Manager	\$ 1,370,726	\$ 1,990,545	- \$	619,819
100-12-122	Sustainability	-	-	-	-
100-12-126	Office of Communications	\$ 402,005	\$ 518,066	- \$	116,061
100-12-305	Video	-	-	-	-
100-12-307	Public Access Support	-	-	-	-
100-12-632	Comm Outreach & Neigh Watch	-	-	-	-
100-12-633	Disaster Preparedness	\$ 160,240	\$ 929,395	- \$	769,155
100-12-705	Economic Development	-	\$ 601,291	- \$	601,291
<b>13 City Clerk</b>					
100-13-130	City Clerk	\$ 248,811	\$ 1,131,022	- \$	882,211
100-13-132	Duplicating/Mail Services	\$ 33,583	\$ 45,366	- \$	11,783
100-13-133	Elections	\$ 12,500	\$ 161,351	- \$	148,851
<b>14 City Manager Discretionary</b>					
100-14-123	City Manager Contingency	-	\$ 50,000	- \$	50,000
<b>15 City Attorney</b>					
100-15-141	City Attorney	\$ 262,501	\$ 1,965,847	- \$	1,703,346
100-15-417	Insurance Administration	\$ 1,957,317	\$ 2,945,536	- \$	988,219

**16 Human Resources**

100-16-412	Human Resources	\$	1,183,437	\$	1,615,751	-	\$	432,314
------------	-----------------	----	-----------	----	-----------	---	----	---------

**20 Law Enforcement**

100-20-200	Law Enforcement SC Sheriff	\$	2,277,820	\$	26,188,498	-	\$	23,910,678
------------	----------------------------	----	-----------	----	------------	---	----	------------

100-20-201	Interoperability Project		-		-	-		-
------------	--------------------------	--	---	--	---	---	--	---

**31 I&T Video**

100-31-305	Video	\$	108,337	\$	1,417,554	-	\$	1,309,217
------------	-------	----	---------	----	-----------	---	----	-----------

**32 I&T Applications**

100-32-308	Applications	\$	1,807,503	\$	2,641,052	-	\$	833,549
------------	--------------	----	-----------	----	-----------	---	----	---------

**40 Administrative Services**

100-40-400	Admin Services Administration	\$	40,747	\$	460,043	-	\$	419,296
------------	-------------------------------	----	--------	----	---------	---	----	---------

**41 Finance**

100-41-405	Accounting	\$	1,915,064	\$	2,175,462	-	\$	260,398
------------	------------	----	-----------	----	-----------	---	----	---------

100-41-406	Business Licenses		-	\$	311,179	-	\$	311,179
------------	-------------------	--	---	----	---------	---	----	---------

100-41-425	Purchasing	\$	540,465	\$	692,391	-	\$	151,926
------------	------------	----	---------	----	---------	---	----	---------

100-41-426	Budgeting	\$	609,460	\$	626,140	-	\$	16,680
------------	-----------	----	---------	----	---------	---	----	--------

**44 Human Resources**

100-44-412	Human Resources		-		-	-		-
------------	-----------------	--	---	--	---	---	--	---

100-44-417	Insurance Administration		-		-	-		-
------------	--------------------------	--	---	--	---	---	--	---

**60 Recreation & Community Service**

100-60-601	Recreation Administration		-	\$	1,936,769	-	\$	1,936,769
------------	---------------------------	--	---	----	-----------	---	----	-----------

100-60-634	Park Planning and Restoration		-		-	-		-
------------	-------------------------------	--	---	--	---	---	--	---

100-60-636	Library Services		-		-	-		-
------------	------------------	--	---	--	---	---	--	---

Fund Type/Program	Description		Proposed Budget Revenues		Proposed Budget Expenditures		Proposed Budget Change in Fund Balance/Net Position		Proposed Budget General Fund Contribution
<b>61 Business and Community Services</b>									
100-61-602	Administration		-	\$	584,742	-	\$	584,742	
100-61-605	Cultural Events	\$	31,000	\$	606,254	-	\$	575,254	
100-61-630	Facilities	\$	188,000	\$	518,090	-	\$	330,090	
<b>62 Recreation and Education</b>									
100-62-608	Administration	\$	90,000	\$	868,970	-	\$	778,970	
100-62-623	Youth, Teen and Senior Adult Rec	\$	456,500	\$	871,032	-	\$	414,532	
100-62-639	Youth and Teen Programs	\$	9,590	\$	270,615	-	\$	261,025	
100-62-640	Neighborhood Events	\$	18,500	\$	80,796	-	\$	62,296	
<b>63 Sports, Safety &amp; Outdoor Rec</b>									
100-63-612	Park Facilities	\$	246,400	\$	1,712,248	-	\$	1,465,848	
100-63-615	Administration		-		-	-		-	

**70 Planning & Community Development**

100-70-700	Community Development Admin	\$	200,000	\$	595,584	-	\$	395,584
------------	-----------------------------	----	---------	----	---------	---	----	---------

**71 Planning**

100-71-701	Current Planning	\$	1,896,300	\$	3,771,785	-	\$	1,875,485
------------	------------------	----	-----------	----	-----------	---	----	-----------

100-71-702	Mid Long Term Planning	\$	78,750	\$	995,521	-	\$	916,771
------------	------------------------	----	--------	----	---------	---	----	---------

100-71-704	Annexations	-	-	-	-	-	-	-
------------	-------------	---	---	---	---	---	---	---

100-71-705	Economic Development	-	-	-	-	-	-	-
------------	----------------------	---	---	---	---	---	---	---

**72 Housing Services**

100-72-711	BMR Affordable Housing Fund	-	\$	33,521	-	\$	33,521
------------	-----------------------------	---	----	--------	---	----	--------

100-72-712	Human Services Grants	\$	125,000	\$	131,671	-	\$	6,671
------------	-----------------------	----	---------	----	---------	---	----	-------

100-72-720	Support for the Unhoused	-	\$	25,000	-	\$	25,000
------------	--------------------------	---	----	--------	---	----	--------

**73 Building**

100-73-713	General Building	\$	600,000	\$	1,001,873	-	\$	401,873
------------	------------------	----	---------	----	-----------	---	----	---------

100-73-714	Construction Plan Check	\$	2,500,000	\$	2,883,126	-	\$	383,126
------------	-------------------------	----	-----------	----	-----------	---	----	---------

100-73-715	Building Inspection	\$	3,400,000	\$	1,560,215	-	\$	(1,839,785)
------------	---------------------	----	-----------	----	-----------	---	----	-------------

100-73-718	Muni-Bldg Code Enforcement	-	\$	74,908	-	\$	74,908
------------	----------------------------	---	----	--------	---	----	--------

**74 Code Enforcement**

100-74-202	Code Enforcement	\$	228,000	\$	1,971,393	-	\$	1,743,393
------------	------------------	----	---------	----	-----------	---	----	-----------

**80 PW Admin**

100-80-800	Public Works Admin	\$	101,333	\$	1,190,552	-	\$	1,089,219
------------	--------------------	----	---------	----	-----------	---	----	-----------

**81 Environmental Programs**

100-81-122	Sustainability Division	-	\$	437,575	-	\$	437,575
------------	-------------------------	---	----	---------	---	----	---------

100-81-803	Environment Management	-	-	-	-	-	-	-
------------	------------------------	---	---	---	---	---	---	---

**82 Developmental Services**

100-82-804	Plan Review	\$	3,163,275	\$	1,444,878	-	\$	(1,718,397)
------------	-------------	----	-----------	----	-----------	---	----	-------------

100-82-806	CIP Administration	-	\$	1,363,062	-	\$	1,363,062
------------	--------------------	---	----	-----------	---	----	-----------

**83 Service Center**

100-83-807	Service Center Administration	\$	73,108	\$	1,070,258	-	\$	997,150
------------	-------------------------------	----	--------	----	-----------	---	----	---------

**84 Grounds**

100-84-808	McClellan Ranch Park	-	\$	197,705	-	\$	197,705
------------	----------------------	---	----	---------	---	----	---------

100-84-809	Memorial Park	-	\$	855,361	-	\$	855,361
------------	---------------	---	----	---------	---	----	---------

100-84-811	BBF Ground Maintenance	-	\$	280,518	-	\$	280,518
------------	------------------------	---	----	---------	---	----	---------

100-84-812	School Site Maintenance	\$	218,720	\$	1,497,372	-	\$	1,278,652
------------	-------------------------	----	---------	----	-----------	---	----	-----------

100-84-813	Neighborhood Parks	-	\$	2,359,468	-	\$	2,359,468
------------	--------------------	---	----	-----------	---	----	-----------

100-84-814	Sport Fields Jollyman, Creekside	-	\$	720,193	-	\$	720,193
------------	----------------------------------	---	----	---------	---	----	---------

100-84-815	Civic Center Ground Maint	\$	38,831	\$	244,649	-	\$	205,818
------------	---------------------------	----	--------	----	---------	---	----	---------

**85 Streets**

100-85-818	Storm Drain Maintenance	-	-	-	-	-	-	-
------------	-------------------------	---	---	---	---	---	---	---

100-85-848	Street Lighting	\$	9,700	\$	1,080,111	-	\$	1,070,411
------------	-----------------	----	-------	----	-----------	---	----	-----------

100-85-850	Environmental Materials	-	\$ 207,386	-	\$ 207,386
<b>86 Trees and Right of Way</b>					
100-86-261	Trail Maintenance	-	\$ 213,505	-	\$ 213,505
100-86-824	Overpasses and Medians	-	\$ 1,807,534	-	\$ 1,807,534
100-86-825	Street Tree Maintenance	\$ 46,633	\$ 2,273,164	-	\$ 2,226,531
100-86-826	Sheriff Work Program	-	\$ 648,098	-	\$ 648,098
<b>87 Facilities and Fleet</b>					
100-87-827	Bldg Maint City Hall	\$ 354,029	\$ 498,799	-	\$ 144,770
100-87-828	Bldg Maint Library	\$ 1,032,351	\$ 1,378,311	-	\$ 345,960
100-87-829	Bldg Maint Service Center	-	\$ 412,964	-	\$ 412,964

Fund Type/Budget Unit	Description	Proposed Budget Revenues	Proposed Budget Expenditures	Proposed Budget Change in Fund Balance/Net Position	Proposed Budget General Fund Contribution
100-87-830	Bldg Maint Quinlan Center	-	\$ 652,516	-	\$ 652,516
100-87-831	Bldg Maint Senior Center	-	\$ 369,607	-	\$ 369,607
100-87-832	Bldg Maint McClellan Ranch	\$ 1,219	\$ 275,679	-	\$ 274,460
100-87-833	Bldg Maint Monta Vista Ct	-	\$ 255,407	-	\$ 255,407
100-87-834	Bldg Maint Wilson	-	\$ 194,773	-	\$ 194,773
100-87-835	Bldg Maint Portal	-	\$ 24,586	-	\$ 24,586
100-87-837	Bldg Maint Creekside	-	\$ 143,841	-	\$ 143,841
100-87-838	Comm Hall Bldg Maint	-	\$ 274,877	-	\$ 274,877
100-87-839	Teen Center Bldg Maint	-	-	-	-
100-87-840	Park Bathrooms	-	\$ 170,644	-	\$ 170,644
100-87-841	BBF Facilities Maintenance	-	\$ 587,332	-	\$ 587,332
100-87-852	Franco Traffic Operations Center	-	\$ 81,814	-	\$ 81,814
100-87-857	City Hall Annex	-	\$ 6,010	-	\$ 6,010
<b>88 Transportation</b>					
100-88-265	Community Shuttle	\$ 4,547,892	\$ 5,810,610	-	\$ 1,262,718
100-88-844	Traffic Engineering	-	\$ 1,564,337	-	\$ 1,564,337
100-88-845	Traffic Signal Maintenance	\$ 10,224	\$ 741,671	-	\$ 731,447
100-88-846	Safe Routes 2 School	\$ 85,000	\$ 1,094,612	-	\$ 1,009,612
<b>TOTAL DEPARTMENTAL</b>		<b>\$ 32,788,020</b>	<b>\$ 100,672,857</b>	<b>\$ -</b>	<b>\$ 67,884,837</b>
100-90-001	No Department	\$ 76,939,837	\$ 9,024,100	-	\$ (67,915,737)
<b>TOTAL NON-DEPARTMENTAL</b>		<b>\$ 76,939,837</b>	<b>\$ 9,024,100</b>	<b>\$ -</b>	<b>(\$ 67,915,737)</b>
<b>CHANGE IN FUND BALANCE</b>		<b>\$ -</b>	<b>\$ -</b>	<b>\$ 30,900</b>	<b>\$ 30,900</b>
<b>TOTAL GENERAL FUND</b>		<b>\$ 109,727,857</b>	<b>\$ 109,696,957</b>	<b>\$ 30,900</b>	<b>\$ -</b>

**SPECIAL REVENUE FUNDS**

210-90-001	No Department	\$	3,040	-	\$	3,040	-		
215-90-001	No Department	\$	48,132	-	\$	48,132	-		
230-81-802	Non Point Source	\$	1,537,607	\$	1,497,486	\$	40,121		
230-81-853	Storm Drain Fee		-	-	-	-	-		
230-81-854	General Fund Subsidy		-	\$	10,183	\$	(10,183)		
230-81-855	Storm Drain Maintenance		-	\$	521,418	\$	(521,418)		
230-90-001	No Department	\$	3,558	-	\$	617,558	\$	614,000	
260-72-707	CDBG General Admin	\$	77,400	\$	114,301	\$	(36,901)		
260-72-709	CDBG Capital/Housing Projects	\$	283,000	\$	281,500	\$	1,500		
260-72-710	CDBG Public Service Grants	\$	58,000	\$	58,000		-		
260-90-001	No Department	\$	34,747	-	\$	34,747	-		
265-72-711	BMR Affordable Housing Fund	\$	4,533,826	\$	353,974	\$	4,179,852		
265-90-001	No Department	\$	268,129	-	\$	268,129	-		
270-85-820	Sidewalk Curb and Gutter		-	\$	730,818	\$	(730,818)		
270-85-821	Street Pavement Maintenance	\$	3,126,820	\$	5,281,432	\$	(2,154,612)		
270-85-822	Street Sign Marking		-	\$	902,664	\$	(902,664)		
270-90-001	No Department	\$	1,483,559	-	\$	1,483,559	-		
270-99-270	Bollinger Rd Corridor Design		-	-	-	-	-		
270-99-271	Rdway Safety Improvements - HSIP		-	-	-	-	-		
271-90-001	No Department	\$	18,657	-	\$	18,657	-		
280-90-001	No Department	\$	307,694	-	\$	307,694	-		
281-90-001	No Department	\$	1,384	\$	15,000	\$	(13,616)		
<b>TOTAL SPECIAL REVENUE FUNDS</b>		<b>\$</b>	<b>11,785,553</b>	<b>\$</b>	<b>9,766,776</b>	<b>\$</b>	<b>2,632,777</b>	<b>\$</b>	<b>614,000</b>

#### DEBT SERVICE FUNDS

365-90-001	No Department		-	-	-	-	-		
365-90-500	Facility Lease		-	\$	2,675,100		\$	2,675,100	
<b>TOTAL DEBT SERVICE FUNDS</b>		<b>\$</b>	<b>-</b>	<b>\$</b>	<b>2,675,100</b>	<b>\$</b>	<b>-</b>	<b>\$</b>	<b>2,675,100</b>

#### CAPITAL PROJECTS FUNDS

420-99-007	ADA Improvements		-	-	-	-	-	
420-99-047	CIP Prelim Planning & Design		-	\$	125,000	\$	(125,000)	
420-99-048	Capital Project Support		-	\$	50,000	\$	(50,000)	
420-99-056	St Light Install - Annual Infill		-	-	-	-	-	
420-99-063	CW Bldg Condition Assessment		-	\$	1,250,000		\$	1,250,000
420-99-085	Playground EQ (Creekside&Varian)		-	-	-	-	-	
420-99-248	10455 Torre Ave Improvements		-	\$	5,000,000		\$	5,000,000
420-99-272	EVCS Expansion - Service Center		-	-	-	-	-	
420-99-273	McClellan Rd Bridge Replacement		-	-	-	-	-	

420-99-274	PV Systems Design & Installation	-	-	-	-
420-99-275	Vai Avenue Outfall	-	-	-	-
420-99-277	BBF Golf Pro Shop Renovation	-	\$ 120,000	-	\$ 120,000
420-99-278	Sport Courts Resurfacing	-	\$ 210,000	-	\$ 210,000
420-99-279	SCB/SR 85 NB Ramp Intersection	\$ 600,000	\$ 600,000	-	-
420-99-280	Memorial Park Pickleball Sound	-	\$ 150,000	-	\$ 150,000
429-90-001	No Department	-	\$ 6,730,000	\$ (4,730,000)	\$ 2,000,000
<b>TOTAL CAPITAL PROJECTS FUNDS</b>		<b>\$ 600,000</b>	<b>\$ 14,235,000</b>	<b>\$ (4,905,000)</b>	<b>\$ 8,730,000</b>

Fund Type/Budget Unit	Description	Proposed Budget Revenues	Proposed Budget Expenditures	Proposed Budget Change in Fund Balance/Net Position	Proposed Budget General Fund Contribution
<b>ENTERPRISE FUNDS</b>					
520-81-801	Resources Recovery	\$ 1,835,085	\$ 2,415,228	\$ (580,143)	-
520-90-001	No Department	-	-	-	-
560-63-616	BBF Golf Course	\$ 723,500	\$ 838,454	\$ (114,954)	-
560-87-260	BBF Golf Maintenance	-	\$ 64,012	\$ (64,012)	-
560-84-268	Golf Grounds Maintenance	-	\$ 178,656	\$ (178,656)	-
560-90-001	No Department	\$ 5,678	-	\$ 235,678	\$ 230,000
570-63-621	Sports Center Operation	\$ 1,112,500	\$ 1,566,850	\$ (454,350)	-
570-87-836	Bldg Maint Sports Center	-	\$ 619,910	\$ (619,910)	-
570-90-001	No Department	\$ 18,201	-	\$ 478,201	\$ 460,000
580-62-613	Youth Teen Recreation	\$ 1,509,140	\$ 2,003,055	\$ (493,915)	-
580-63-620	Outdoor Recreation	\$ 741,000	\$ 828,415	\$ (87,415)	-
580-90-001	No Department	\$ 44,496	-	\$ 44,496	-
<b>TOTAL ENTERPRISE FUNDS</b>		<b>\$ 5,989,600</b>	<b>\$ 8,514,580</b>	<b>\$ (1,834,980)</b>	<b>\$ 690,000</b>

**INTERNAL SERVICE FUNDS**

610-30-300	Administration	\$ 70,259	\$ 214,251	\$ (143,992)	-
610-34-310	Infrastructure	\$ 3,316,916	\$ 3,309,381	\$ 7,535	-
610-35-986	GIS	\$ 1,373,222	\$ 1,434,897	\$ (61,675)	-
610-90-001	No Department	\$ 25,433	-	\$ 25,433	-
620-16-418	Workers Compensation Insurance	\$ 470,267	\$ 527,858	\$ (57,591)	-
620-44-418	Workers Compensation Insurance	-	-	-	-
620-90-001	No Department	\$ 51,713	-	\$ 51,713	-
630-85-849	Equipment Maintenance	\$ 1,417,137	\$ 1,738,610	\$ (321,473)	-
630-90-001	No Department	\$ 25,042	-	\$ 382,042	\$ 357,000
630-90-985	Fixed Assets Acquisition	-	\$ 914,738	\$ (914,738)	-
641-16-419	Long Term Disability	-	\$ 134,733	\$ (134,733)	-

641-16-420	Compensated Absence	-	\$ 727,212	\$ 324,788	1,052,000	
641-44-419	Long Term Disability	-	-	-	-	
641-44-420	Compensated Absence	-	-	-	-	
641-90-001	No Department	-	-	-	-	
642-16-414	HR Retiree Benefits	-	\$ 1,638,052	(21,052)	1,617,000	
642-44-414	HR Retiree Benefits	-	-	-	-	
<b>TOTAL INTERNAL SERVICE FUNDS</b>			<b>\$ 6,749,989</b>	<b>\$ 10,639,732</b>	<b>(863,743)</b>	<b>3,026,000</b>
<b>TOTAL ALL FUNDS</b>			<b>\$ 134,852,999</b>	<b>\$ 155,528,145</b>	<b>(4,940,046)</b>	<b>15,735,100</b>

# General Fund Summary

The General Fund is the City's main operating fund, responsible for providing essential services such as law enforcement, public works, community development, park maintenance, code enforcement, and administrative support. It is funded by discretionary sources such as property tax, sales tax, transient occupancy tax, and utility tax. The General Fund is typically reserved for operations that lack other dedicated funding sources, while operations such as street maintenance, solid waste collection, and recreation are funded from other sources, detailed in the All Funds Summary section of this document.

For FY 2026-27, General Fund revenues are estimated at \$109.7 million, a \$12.5 million, or 12.9% increase from the previous year's Adopted Budget. General Fund expenditures are estimated to be \$109.7 million, a \$10.5 million or 10.6%, increase from the previous year's Adopted Budget.

GENERAL FUND OPERATING SUMMARY					
	2023-24	2024-25	2025-26	2026-27	Percent
	Actual	Actual	Adopted	Proposed	Change
<b>Beginning Fund Balance</b>	<b>\$ 138,556,339</b>	<b>\$ 166,095,319</b>	<b>\$ 157,964,647</b>	<b>\$ 177,979,815</b>	<b>12.7%</b>
Operating Revenues	110,306,310	115,352,915	97,229,134	109,727,857	12.9%
Operating Expenditures	82,767,330	99,610,975	99,189,741	109,696,957	10.6%
<b>Net Revenues - Expenditures</b>	<b>\$ 27,538,980</b>	<b>\$ 15,741,940</b>	<b>\$ (1,960,607)</b>	<b>\$ 30,900</b>	<b>-101.6%</b>
Unassigned	25,965,405	25,965,405	43,275,717	60,734,992	40.3%
All Other Classifications	140,129,914	155,871,855	112,728,323	117,275,723	4.0%
<b>Total Ending Fund Balance</b>	<b>\$ 166,095,319</b>	<b>\$ 181,837,260</b>	<b>\$ 156,004,040</b>	<b>\$ 178,010,715</b>	<b>14.1%</b>

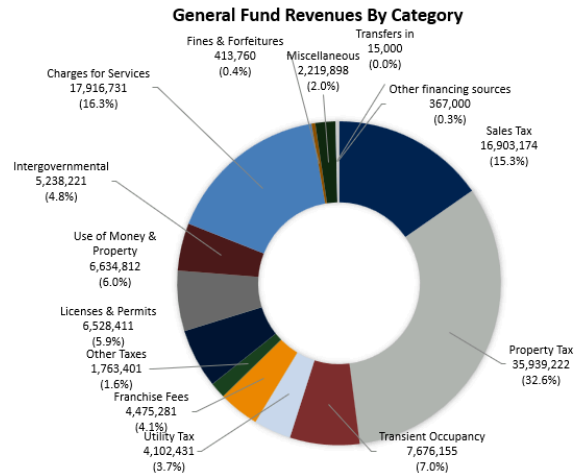
# General Fund Revenues

FY 2026-27 General Fund revenue sources have been carefully evaluated by considering collection history, seasonal patterns, and economic performance. These estimates are based on projected increases or decreases in activity and receipts in the upcoming year. It is important to note that each revenue source can be affected by external or internal factors beyond the City's control.

As shown in the chart below, FY 2026-27 revenues are estimated at \$109.7 million, a \$12.5 million, or 12.9% increase from the FY 2025-26 Adopted Budget. This increase is primarily due to realigning Sales Taxes revenues to the new normal and increase to Licenses and Permits, Use of Money and Property, and Intergovernmental. These revenue categories will be discussed in greater detail in the following sections.

GENERAL FUND REVENUE SUMMARY					
	2023-24	2024-25	2025-26	2026-27	Percent
REVENUES	Actuals	Actuals	Adopted	Proposed	Change
Sales Tax	30,961,166	17,394,996	11,983,958	16,903,174	41.0%
Property Tax	33,036,853	34,425,468	35,413,310	35,939,222	1.5%
Transient Occupancy	6,486,798	8,305,933	7,500,000	7,676,155	2.3%
Utility Tax	3,935,917	4,214,212	4,206,907	4,102,431	-2.5%
Franchise Fees	4,313,669	4,383,827	4,394,563	4,475,281	1.8%
Other Taxes	1,621,328	2,113,162	1,736,718	1,763,401	1.5%
Licenses & Permits	4,412,057	5,755,842	4,261,859	6,528,411	53.2%
Use of Money & Property	9,098,441	14,804,318	6,538,880	8,476,479	29.6%
Intergovernmental	1,404,322	14,574,153	3,569,332	5,231,221	46.6%
Charges for Services	12,181,459	394,405	15,162,032	15,616,424	3.0%
Fines & Forfeitures	416,402	2,962,429	410,760	413,760	0.7%
Miscellaneous	2,199,861	2,056,694	1,668,815	2,219,898	33.0%
Transfers in	111,000	348,333	15,000	15,000	0.0%
Other financing sources	127,037	3,619,142	367,000	367,000	0.0%

The majority of Cupertino's General Fund operating revenues are generated by property taxes (33%), charges for services (16%), sales taxes (15%), and transient occupancy taxes (7%). The chart below illustrates the sources of General Fund revenue by category.



The FY 2026-27 General Fund revenue estimates are discussed by category below.

### Sales Tax

Sales and Use Tax, commonly known as the "sales tax," consists of two components: an excise tax levied on retailers for selling tangible personal property, and an excise tax applied to purchases from out-of-state vendors that are not required to collect tax on their sales. The revenue generated from sales and use taxes collected within Cupertino's boundaries is allocated by the State to various agencies, with the City receiving one percent, as depicted in the chart below.

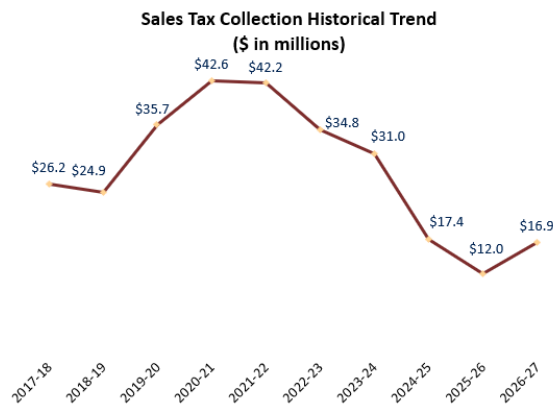
Agency	Sales Tax Distribution
State	6.000%
VTA	1.625%
City of Cupertino	1.000%
County General Purpose	0.750%
County Transportation	0.250%
CalTrain	0.125%
<b>Total:</b>	<b>9.750%</b>

The City's sales tax revenue comes from five primary economic categories: business-to-business (including electronic equipment and software manufacturers and distributors), state and county pools, restaurants and

hotels, general consumer goods, and fuel and service stations and other. The California Department of Tax and Fee Administration (CDTFA) manages the collection and administration of sales and use taxes, which is a significant source of revenue for the state and local governments. Businesses are required to register for a sales tax permit and collect taxes from their customers, and the collected taxes are then remitted to the CDTFA for distribution to the relevant local governments. In addition, the CDTFA conducts audits to ensure tax compliance by businesses. The City receives a portion of the sales tax revenue generated within its boundaries, which funds a wide range of City services and programs.

In December 2021, the CDTFA informed the City of an audit that would be conducted on one of its taxpayers. The City was verbally informed in March 2023 of the CDTFA's preliminary determination that tax dollars had been misallocated to the City, and potential impacts on City funds were provided. This resulted in both a one-time repayment of past sales tax revenues and an ongoing reduction of approximately \$30 million in sales tax revenue.

In October 2024, the City resolved the dispute with CDTFA regarding the distribution of sales tax revenues to Cupertino. The settlement reached with the CDTFA allows the City to keep the funds previously allocated and anticipated for receipt through June 2024 and avoid lengthy and costly litigation. Since the completion of the audit and subsequent settlement, the City is beginning to see the dust settle in terms of its ongoing sales tax revenue base. The proposed budget reflects an increase to \$16.9 million in sales tax revenues, largely driven by current year actuals and projected revenue generation as provided by the City's contracted industry experts. At this time, most of these projections are expected to remain relatively stable moving forward.

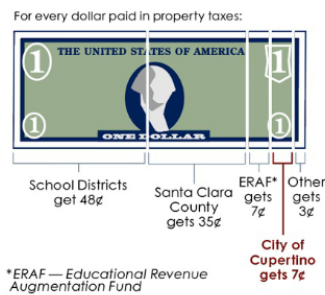


SALES & USE TAX	
FY 24-25 Actual	17,394,996
FY 25-26 Adopted	11,983,958
FY 25-26 Estimate	11,983,958
FY 26-27 Proposed	16,903,174
% of General Fund	15.40%
% Change from FY 25-26 Adopted	41.05%

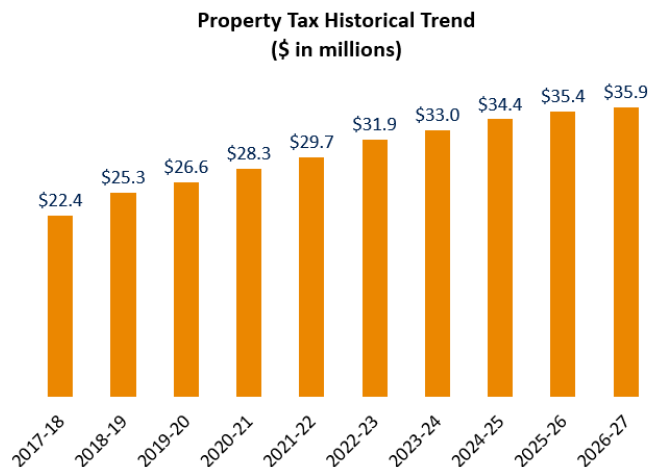
## Property Tax

Under current law, property is assessed at actual full cash value, with the maximum levy being 1% of the assessed valuation. The assessed value of real property that has not changed ownership can be adjusted by the change in the California Consumer Price Index (CCPI) up to a maximum of 2% per year. Property that changes ownership, property that is substantially altered, newly-constructed property, State-assessed property, and personal property are assessed at the full market value in the first year and subject to the two percent cap thereafter.

In 1978, voters approved the passage of Proposition 13, which froze property tax rates and limited the amount that rates could increase each year. Cupertino had one of the lowest property tax rates in Santa Clara County, receiving only \$0.02 for every \$1.00 paid. Subsequent legislation required Counties to provide "no/low tax" cities with a Tax Equity Allocation (TEA) equal to 7% of the property tax share. However, the property tax distribution for the no/low tax cities in Santa Clara County was limited to 55% of what other TEA cities in the State received.



In FY 2006-07, West Valley cities won the passage of State legislation which restored a portion of TEA property tax revenue. This TEA change provided an additional \$1.35 million in property tax annually and increased the City's share of property taxes to 5.6%. In conjunction with three other West Valley cities, Cupertino continued legislative efforts to gain parity with other no/low property tax cities in the State. In FY 2015-16, Governor Brown agreed to restore TEA revenues over a five-year period. In FY 2019-20 TEA was fully restored, and Cupertino kept approximately 7.0% of property tax revenues in FY 2019-20 compared to 6.72% in FY 2018-19. Additionally, the Educational Revenue Augmentation Fund (ERAF), enacted in July of 1992 by the State Legislature to shift local tax revenues from cities, counties, and special districts to a State control ERAF, absorbs the shift-back of the TEA.



PROPERTY TAX

FY 24-25 Actual	34,425,468
FY 25-26 Adopted	35,413,310
FY 25-26 Estimate	35,413,310
FY 26-27 Proposed	35,939,222
% of General Fund	32.75%
% Change from FY 25-26 Adopted	1.49%

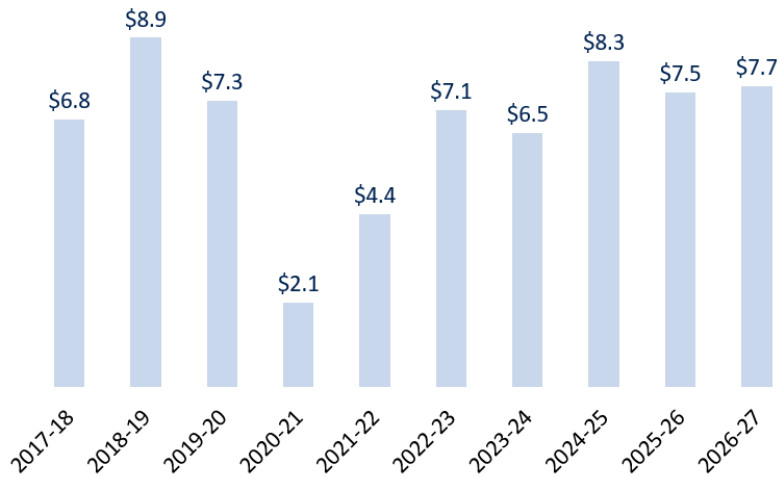
The citywide growth in value in the FY 2025-26 assessment roll was \$1.2 billion, an increase of 3.6%. This is in comparison to the positive increase in 2024-25 tax year of \$1.4 billion for an increase of 4.4%. The bulk of the increase was due to increases in residential properties by \$1.4 billion, or 6.4%. This category makes up 64.8% of the net taxable value. Unsecured property tax decreased by \$229.3 million, or 21.2%. This category makes up 2.4% of the net taxable value. Lastly, commercial property values increased by \$49.8 million, or 0.5%. This category makes up 26.9% of the net taxable value.

The FY 2026-27 Property Tax revenue estimate is based on 2025-26 values and estimated changes according to HdL, the City's property tax consultant. HdL also provides insight into real estate trends for calendar year 2025, the year that influences the 2026-27 property values enrolled. According to HdL, while it is not universal, there are cities in each county where the sale prices have grown more than the countywide average, but in general, the growth in median sale prices in 2025 has under-performed the growth experienced in 2024. Homes are still selling for more than their currently taxed value but the differential between the assessor's enrolled value for taxation in the prior year and the sale price paid in the 2025 calendar year is not as high as seen in some years in the previous 4-year period.

**Transient Occupancy Taxes**

Transient occupancy taxes (TOT) are levied on hotels and short-term room rentals located in the City at 12% of room revenues. In November 2011, 83% of voters approved increasing the rate from 10% to 12%. This rate increase contributed to the upward trend shown in the TOT Historical Trend graph.

**Transient Occupancy Tax Historical Trend  
(\$ in millions)**



\$7.7 million is anticipated in TOT revenues during FY 2026-27, a 2.4% increase from the FY 2025-26 Adopted Budget. According to HdL, business travel has not returned compared to pre-pandemic levels. While Average Daily Rates are increasing, Occupancy Rates remain unpredictable. Staff will continue to monitor this revenue source and bring forward adjustments and recommendations as necessary.

TRANSIENT OCCUPANCY TAX	
FY 24-25 Actual	8,305,933
<hr/>	
FY 25-26 Adopted	7,500,000
<hr/>	
FY 25-26 Estimate	7,500,000
<hr/>	
FY 26-27 Proposed	7,676,155
<hr/>	
% of General Fund	7.00%
<hr/>	
% Change from FY 25-26 Adopted	2.35%
<hr/>	

**Utility Tax**

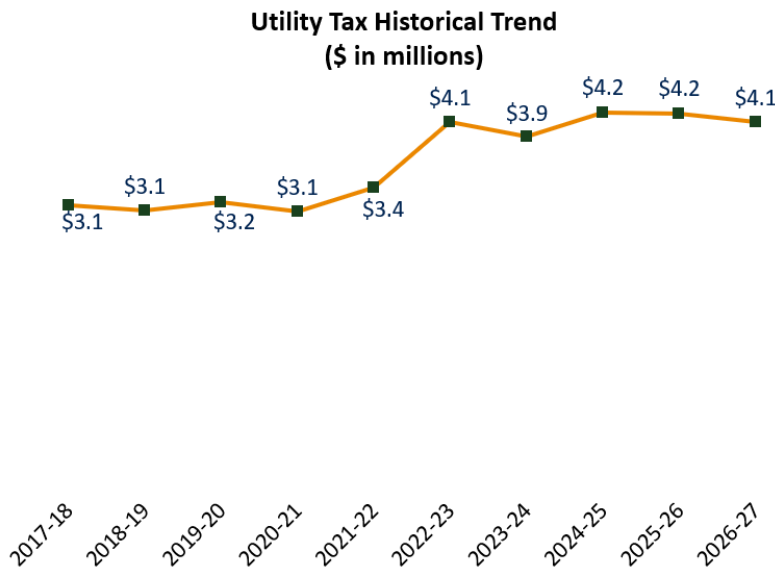
The utility user tax (UUT), approved by voters in 1990, is assessed on gas, electricity, and telecommunication services provided within the City's jurisdiction at a rate of 2.4% of billed charges. Revenues generated from this tax can be used for general City purposes.

Utility User Tax Comparison				
	Gas / Electric	Cable	Water	Telecom
Sunnyvale	2.0%	-	-	2.0%
Cupertino	2.4%	-	-	2.4%
Mountain View	3.0%	-	-	3.0%

Los Altos	3.5%	3.2%	3.5%	3.2%
Palo Alto	5.0%	-	5.0%	4.8%
Gilroy	5.0%	5.0%	-	5.0%
San Jose	5.0%	-	5.0%	4.5%

The City's tax rate is generally lower than that of other cities within Santa Clara County, as shown in the chart above. In March 2002, voters approved extending the utility tax's sunset date from 2015 to 2030. This extension corresponded with the extended debt maturity date resulting from the refinancing of debt for capital improvement projects. To maintain tax revenues received from telecom services, voters passed a measure in 2009 to update the ordinance to the changing technology in this area.

In FY 2026-27, budgeted revenues are in line with FY 2025-26 Adopted Budget amounts. This revenue source will be monitored closely as the fiscal year progresses.

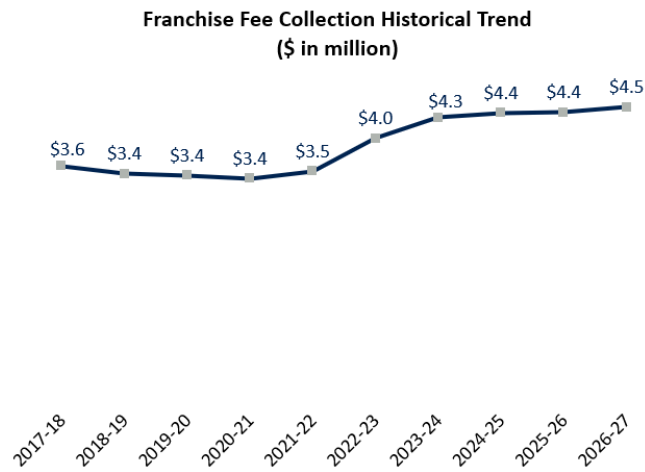


UTILITY TAX	
FY 24-25 Actual	4,214,212
FY 25-26 Adopted	4,206,907
FY 25-26 Estimate	4,206,907
FY 26-27 Proposed	4,102,431
% of General Fund	3.74%
% Change from FY 25-26 Adopted	-2.48%

**Franchise Fees**

Franchise fees are received from cable, solid waste, water, gas, and electricity franchisees that operate in the City. The fees range from 1% to 12% of the franchisee's gross revenues, depending on each agreement. As shown in

the graph below, these revenues are relatively steady and not sensitive to economic fluctuations, aside from a spike in revenue in FY 2024-25. This revenue spike was related to a combination of a franchise fee collection interval correction plus the demolition of the Oaks shopping center, which increased the usage of Recology debris boxes.

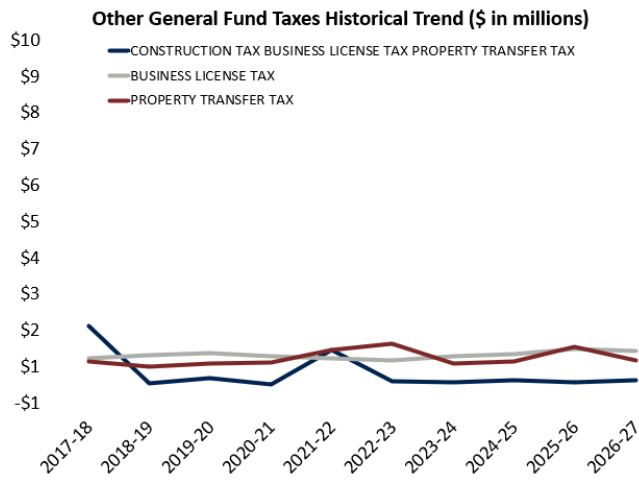


FRANCHISE FEES	
FY 24-25 Actual	4,383,827
FY 25-26 Adopted	4,394,563
FY 25-26 Estimate	4,394,563
FY 26-27 Proposed	4,475,281
% of General Fund	4.08%
% Change from FY 25-26 Adopted	1.84%

In FY 2026-27, budgeted revenues are in line with FY 2025-26 Adopted Budget amounts. This revenue source will be monitored closely as the fiscal year progresses.

**Other Taxes**

Other taxes are comprised mainly of business license taxes, construction taxes, and property transfer taxes. As shown in the graph, business license and property transfer taxes are relatively steady, while construction taxes are extremely volatile and sensitive to economic fluctuations.



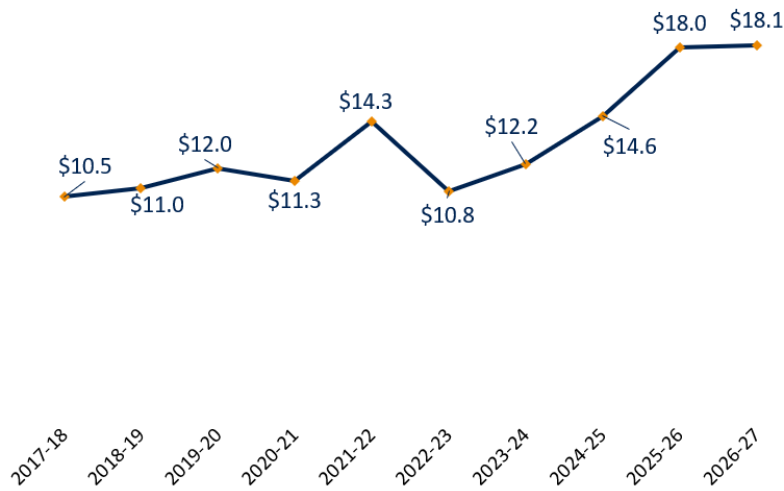
OTHER TAXES	
FY 24-25 Actual	2,113,162
FY 25-26 Adopted	1,736,718
FY 25-26 Estimate	1,736,718
FY 26-27 Proposed	1,763,401
% of General Fund	1.61%
% Change from FY 25-26 Adopted	1.54%

Revenues in this category have returned to historic levels after Apple Park and Main Street developments have completed. In FY 2026-27, these revenues are expected to increase slightly from the prior year adopted budget. The projected increase is based on estimated increases in property transfer taxes and other taxes. According to HdL, for FY 2026-27, the projected increase from known 2025 transfers is used to estimate value growth.

### Charges for Services

Charges for Services account for charges to users of City services funded by the General Fund as well as internal City-wide overhead. The City attempts to recover the cost of the services, including planning, zoning, and engineering permit processing for new property development, as well as some recreation-related fees. As such, this revenue source is sensitive to economic fluctuations, as shown in the graph below.

**Charges for Services Historical Trend  
(\$ in millions)**



Beginning in FY 2013-14, enterprise funds, internal service funds, and special funds began charging for overhead services previously subsidized by the General Fund. Some internal strategic support services (Human Resources, Finance, City Clerk, etc.) also began charging internal departments to capture the true cost of providing various programs and services within City operations. After a comprehensive Cost Allocation Plan was received and filed by Council in February 2024, internal strategic support services (City Council, Facilities, Maintenance, etc.) were included. In FY 2023-24, the City's administration changed its methodology for tracking developer deposits driven by increased developer activity, and, as a result, both budgets for revenues and expenses were increased by anticipated deposit amounts leading to another large increase in revenue.

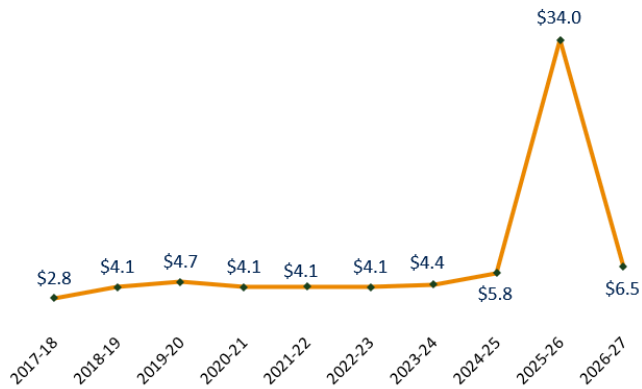
CHARGES FOR SERVICES	
FY 24-25 Actual	14,574,153
FY 25-26 Adopted	15,162,032
FY 25-26 Estimate	17,977,112
FY 26-27 Proposed	15,616,424
% of General Fund	14.23%
% Change from FY 25-26 Adopted	3.00%

FY 2026-27 revenues are projected to be 3% higher than the prior year adopted budget. This projected increase is primarily due to the Rise and its scheduled commencement in FY 2026-27. Revenues are carried forward until project completion.

**Licenses and Permits**

Licenses and permits include fees for reviewing building plans, building inspections, construction, tenant improvements, and commercial/residential installations for compliance with state and municipal building codes.

**Licenses & Permits Historical Trend  
(\$ in millions)**



Apple Park and large residential projects (Rosebowl, Biltmore expansion, Main Street) generated significant permitting revenues in FY 2013-14 (not shown in the trend chart above). Since then, activity has slowed until FY 2018-19, when revenues came in 48.8% higher. Although this revenue source is relatively consistent from year to year, fluctuations may occur depending on the timing of projects being completed. The \$34 million estimated amount in FY 2025-26 is due to plan check fee revenues anticipated to be recognized for The Rise. In FY 2026-27, revenues are budgeted at \$6.5 million, a 53.2% increase from the prior year adopted budget due to projected revenue based on FY 2024-25 actuals and increased fees in FY 2026-27.

LICENSES AND PERMITS	
FY 24-25 Actual	5,755,842
FY 25-26 Adopted	4,261,859
FY 25-26 Estimate	34,009,139
FY 26-27 Proposed	6,528,411
% of General Fund	5.95%
% Change from FY 25-26 Adopted	53.18%

**Use of Money and Property**

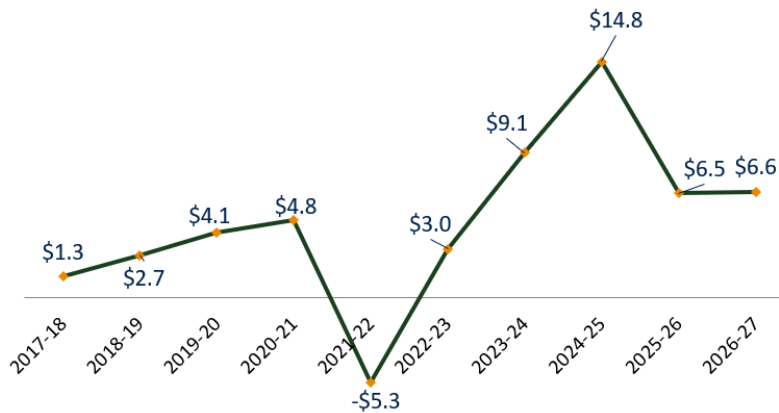
The use of money and property category is comprised of General Fund interest earnings as well as facility and concession rental income of City-owned property. As of March 31, 2026, the City's portfolio included \$74 million invested with the Local Agency Investment Fund (LAIF) and a total market value of \$207.8 million with Chandler Asset Management. As of March 31, 2026, the City also had \$25.9 million in its Section 115 Pension Trust, which is restricted for pension costs.

Fluctuations in this revenue category are a result of investment earnings, as rental income is fairly steady. Investment earnings were higher in FY 2020-21 and FY 2023-2024 due to investment gains in the City's Section 115 Pension Trust. Investment earnings fell in FY 2021-22 and FY 2024-2025 due to mark-to-market adjustments to account for unrealized losses in the City's portfolio.

The portfolio's market value fluctuates depending on interest rates. When interest rates decrease after an investment is purchased, the market value of the investment increases. In contrast, when interest rates increase

after an investment is purchased, the market value of the investment decreases. At the time of purchase, the City intends to hold all investments until maturity, meaning that changes in market value will not impact the City's investment principal. If the market value decreases, the City will incur an unrealized loss. However, the loss will only be realized if the City sells its investments before their maturity.

**Use of Money and Property Historical Trend  
(\$ in millions)**



**USE OF MONEY AND PROPERTY**

FY 24-25 Actual	14,804,318
FY 25-26 Adopted	6,538,880
FY 25-26 Estimate	6,538,880
FY 26-27 Proposed	8,476,479
% of General Fund	7.73%
% Change from FY 25-26 Adopted	29.63%

Investment earnings are a function of the amount of cash available for investment, current interest rates, and the composition of investments. The City's investment objectives, in order of priority, are:

- Safety to ensure the preservation of capital
- Sufficient liquidity for cash needs
- A market rate of return consistent with the investment program

In FY 2026-27, revenues in this category have increased 29.6% from the prior year adopted budget primarily due to the City's new water system lease agreement, which provides approximately \$1.8 million in annual revenues for the life of the 12-year contract with San Jose Water Company. These revenues began in the current fiscal year, FY 2024-25, and will conclude in FY 2036-37, which is beyond the current forecast.



# General Fund Expenditures

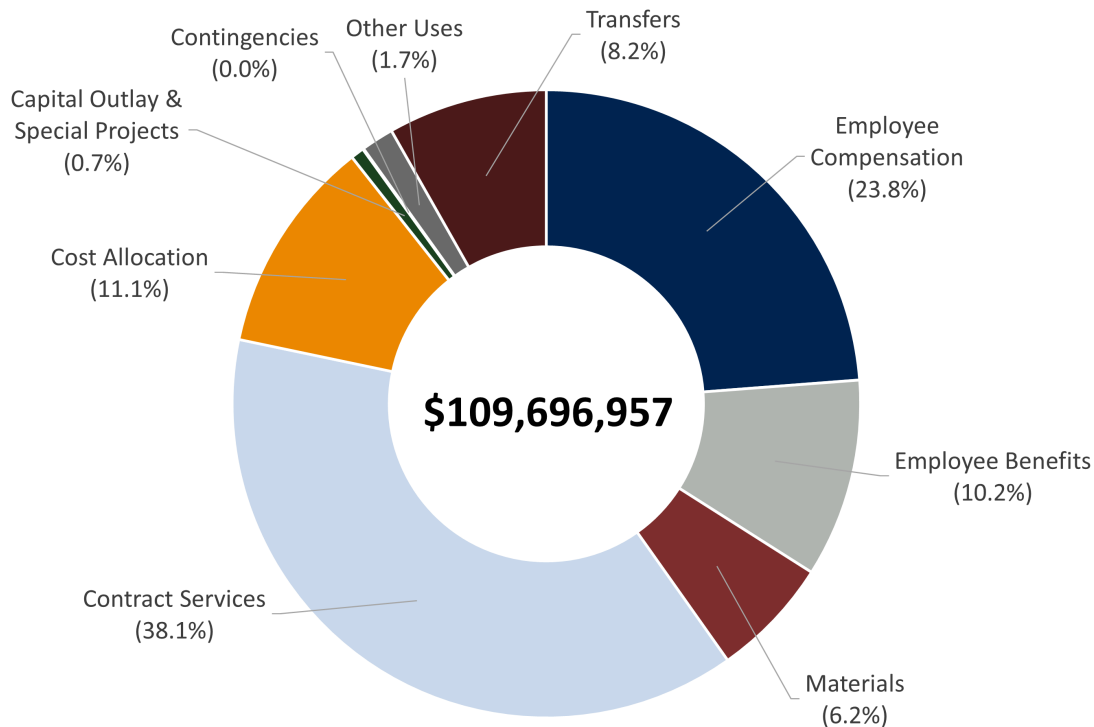
The estimates for FY 2026-27 General Fund expenditures are based on a thorough analysis of anticipated personnel and non-personnel costs. To create a more fiscally responsible budget, department budgets reflect a base budget with only justified ongoing expenses. This accounts for changes in personnel costs as well as any other anticipated or known increased costs in FY 2026-27.

As shown in the chart on the next page, FY 2026-27 expenditures are estimated at 109.7 million, which represents a \$10.5 million, or 10.6%, increase compared to the adopted budget from the prior year. This budget reflects increases in Contract Services, Capital Outlay and Special Projects, and Cost Allocation.

GENERAL FUND EXPENDITURE SUMMARY					
EXPENDITURES	2023-24 Actual	2024-25 Actual	2025-26 Adopted	2026-27 Proposed	Percent Change
Employee Compensation	21,367,731	21,017,542	24,200,418	26,098,310	7.8%
Employee Benefits	9,503,988	18,880,247	10,643,927	11,206,493	5.3%
<b>Total Personnel Costs</b>	<b>30,871,719</b>	<b>39,897,790</b>	<b>34,844,345</b>	<b>37,304,803</b>	<b>7.1%</b>
Non-Personnel Costs					
Materials	5,215,228	5,847,731	6,174,481	6,801,762	10.2%
Contract Services	25,655,721	27,373,356	31,499,502	41,772,223	32.6%
Cost Allocation	10,257,656	10,638,580	11,993,327	12,168,069	1.5%
Capital Outlay & Special Projects	3,683,913	1,864,434	2,968,433	753,000	-74.6%
Contingencies	5,732	20,544	50,000	50,000	0.0%
Other Uses	482,077	769,409	1,065,000	1,842,000	73.0%
<b>Total Non-Personnel</b>	<b>45,300,327</b>	<b>46,514,054</b>	<b>53,750,743</b>	<b>63,387,054</b>	<b>17.9%</b>
<b>Transfers</b>	<b>6,595,284</b>	<b>13,199,130</b>	<b>10,594,653</b>	<b>9,005,100</b>	<b>-15.0%</b>
<b>TOTAL EXPENDITURES \$</b>	<b>82,767,330 \$</b>	<b>99,610,975 \$</b>	<b>99,189,741 \$</b>	<b>109,696,957</b>	<b>10.6%</b>

The largest General Fund operating expenditure categories include Employee Compensation and Benefits (34.0%), Contract Services (38.1%), Cost Allocation (11.2%), Materials (6.2%), and Transfers (8.2%) as illustrated in the FY 2026-27 General Fund Expenditures by Category chart.

## General Fund Expenditures by Category



### Personnel Costs

In FY 2026-27, personnel costs are expected to reach \$37.3 million, accounting for 34.0% of the General Fund expenditures. These costs include salaries and compensation for benefited and part-time staff (69%), retirement benefits (15%), and other fringe benefits (14%), such as health coverage.

To obtain these figures, the City extracted data from the payroll system and made necessary updates to account for vacant positions, new hires, salary adjustments, and reallocated positions. Furthermore, the projected costs of benefits for the upcoming year, such as retirement and health plans, were taken into consideration. A transfer to the Retiree Medical Fund for retiree healthcare, which is an ongoing expense, is budgeted in FY 2026-27.

The FY 2026-27 Adopted Budget includes funding for a total of 211 positions, representing no increases of positions from the FY 2025-26 Adopted Budget.

### Non-Personnel

In FY 2026-27, non-personnel costs make up 66% of the total at \$72.4 million. Contract services represent the largest component of expenditures at 38.1%, primarily driven by the significant proposed \$7.5 million increase to the City's law enforcement services contract with the Santa Clara County Sheriff's Office, ongoing negotiations have since reduced the proposed increase by approximately \$1.0 million annually, bringing the proposed contract cost to \$25.5 million as of April 13, 2026. Other increases include Cost Allocation at 11.2% or approximately \$175, 000, and Materials at 6.2% or \$627, 281.

One-time projects were separated into a different category in FY 2013-14 to ensure expenditure trends reflect ongoing needs. In FY 2017-18, special projects and capital outlays were categorized separately from other costs. Per the City Council Special Project Policy adopted in FY 2024-25, minor repairs and equipment purchases are no longer included in the special project category. Prior special projects have been moved to the contract or material expense categories.

Non-Personnel budgets were developed based on previous year's base budget and adjusted for the current year's needs. One-time projects were excluded to reflect ongoing expenditure needs. Materials and contract services were adjusted by CPI, where applicable.

### *Contingencies*

In FY 2013-14, a contingencies expenditure category was added to each program to provide a cushion for any unforeseen expenses. In FY 2020-21, the program contingencies and City Manager Contingency were reduced from 5% to 2.5%. To further reduce expenditures, in FY 2021-22, the City Manager Contingency was reduced to \$75,000. In FY 2022-23, program contingencies was reduced to 1.25%, and the City Manager Contingency was reduced to \$50,000. The City has consistently underspent in this category. For FY 2025-26, program contingencies have been consolidated into materials budgets, leaving only the City Manager Contingency as a separate expense category. Departments may use program contingency funds at their discretion, while City Manager Contingency use requires approval and quarterly reporting to the City Council for transparency.

# General Fund Transfers

Transfers out represent transfers of monies out of the General Fund to various other funds. These transfers provide resources to the receiving fund to support operating and capital expenditures. Transfers from the General Fund are as follows:

Receiving Fund	Description	FY 2025-26 Adopted Budget	FY 2026-27 Proposed Budget
Environmental Management Fund	Environmental Management	\$ 317,000	\$ 614,000
Community Development Block Grant (CDBG)	Community Development Block Grant	\$ 250,000	
Capital Reserve	Capital Improvement Projects	\$ 2,000,000	\$ 2,000,000
Transportation Fund	Sidewalk, Curb, and Gutter Maintenance	\$ 1,500,000	
Debt Service Fund	Annual Debt Payment	\$ 2,676,600	\$ 2,675,100
Blackberry Farm Fund	Blackberry Farm Golf	\$ -	\$ 230,000
Sports Center Fund	Sports Center	\$ 1,235,000	\$ 460,000
Innovation & Technology Fund	IT Infrastructure	\$ -	\$ -
Vehicle/Equip Replacement	Vehicle/Equip Replacement	\$ -	\$ 357,000
Compensated Absences/LTD Fund	Compensated Absences	\$ 670,000	\$ 1,052,000
Retiree Medical Fund	Retiree Medical	\$ 1,946,053	\$ 1,617,000
<b>TOTAL</b>		<b>\$ 10,594,653.00</b>	<b>\$ 9,005,100.00</b>

For descriptions of funds, see Financial Policies: [Fund Structure](#).

# General Fund Fund Balance

As prescribed by GASB Statement No. 54, governmental funds report fund balance in classifications based primarily on the extent to which the City is bound to honor constraints on the specific purposes for which amounts in the funds can be spent. Fund balances for governmental funds are made up of the following:

**Nonspendable Fund Balance** – includes amounts that are (a) not in spendable form, or (b) legally or contractually required to be maintained intact. The “not in spendable form” criterion includes items that are not expected to be converted to cash, for example, prepaid items, property held for resale, and long-term notes receivable.

**Restricted Fund Balance** – includes amounts that can be spent only for the specific purposes stipulated by external resource providers, constitutionally or through enabling legislation. Restrictions may effectively be changed or lifted only with the consent of resource providers.

**Committed Fund Balance** – includes amounts that can only be used for the specific purposes determined by formal action of the City’s highest level of decision-making authority, the City Council. Commitments may be changed or lifted only by the City taking the same formal action (resolution) that imposed the constraint originally.

**Assigned Fund Balance** – comprises amounts intended to be used by the City for specific purposes that are neither restricted nor committed. The intent is expressed by the City Council or official to which the City Council has delegated the authority to assign amounts to be used for specific purposes. Through the adopted budget, the City Council establishes assigned fund balance policy levels and also sets the means and priority for the City Manager to fund these levels.

**Unassigned Fund Balance** – is the residual classification for the General Fund and includes all amounts not contained in the other classifications. Unassigned amounts are technically available for any purpose. Only the General Fund reports a positive unassigned fund balance. A governmental fund other than the General Fund may report a negative unassigned fund balance if expenditures incurred for a specific purpose exceed the amounts that are restricted, committed, or assigned to those purposes.

In circumstances when an expenditure may be made for which amounts are available in multiple fund balance classifications, the fund balance in General Fund will generally be used in the order of restricted, unassigned, and then assigned reserves. In other governmental funds, the order will generally be restricted and then assigned.

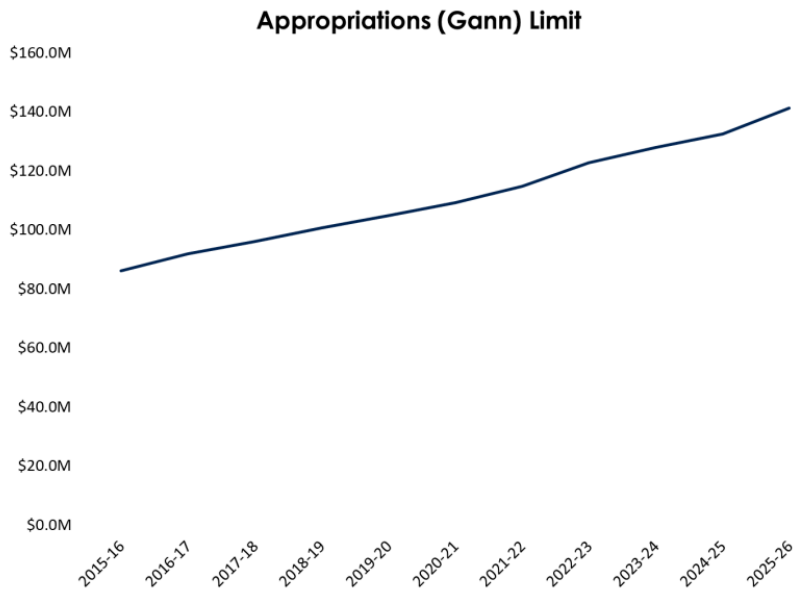
General Fund Classification of Fund Balance

Classification	2021-22 Actual	2023-24 Actual	2024-25 Actual	2025-26 Adopted Budget	2025-26 Year End Projected	2026-27 Proposed Budget
<b><u>Nonspendable</u></b>						
Loans Receivable	439,199	428,431	1,012,168	435,000	1,012,168	1,012,168
Advance to Other Funds	3,616,757	3,000,000	3,000,000	3,000,000	3,000,000	3,000,000
Inventories/Prepaid Items	-	21,383	25,267	21,383	25,267	25,267
<b>Total Nonspendable</b>	<b>4,055,956</b>	<b>3,449,814</b>	<b>4,037,435</b>	<b>3,456,383</b>	<b>4,037,435</b>	<b>4,037,435</b>
<b><u>Restricted</u></b>						
CASp Certification and Training	23,621	7,628	9,753	7,628	9,753	9,753
Section 115 Pension Trust	17,240,051	21,663,664	24,320,860	21,663,664	21,663,664	24,320,860
Public Access Television	1,492,810	1,639,443	1,471,890	429,443	261,890	261,890
Public Art In-Lieu	-	-	-	-	-	-
<b>Total Restricted</b>	<b>18,756,482</b>	<b>23,310,735</b>	<b>25,802,503</b>	<b>22,100,735</b>	<b>21,935,307</b>	<b>24,592,503</b>
<b><u>Committed</u></b>						
Sales Tax Repayment Reserve	-	74,500,000	-	-	-	-
For Future Use Reserve	-	-	64,500,000	64,500,000	62,000,000	62,000,000
Economic Uncertainty Reserve	24,000,000	24,000,000	24,000,000	22,543,315	24,000,000	26,517,894
Capital Projects Reserve	10,000,000	10,000,000	-	-	-	-
Sustainability Reserve	127,891	127,891	127,891	127,891	127,891	127,891
<b>Total Committed</b>	<b>34,127,891</b>	<b>108,627,891</b>	<b>88,627,891</b>	<b>87,171,206</b>	<b>86,127,891</b>	<b>88,645,785</b>
<b><u>Assigned</u></b>						
Reserve for Encumbrances*	5,041,681	4,741,474	7,287,794	-	-	-
<b>Total Assigned</b>	<b>5,041,681</b>	<b>4,741,474</b>	<b>7,287,794</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Total Unassigned</b>	<b>48,696,821</b>	<b>25,965,405</b>	<b>56,081,637</b>	<b>43,275,717</b>	<b>65,879,182</b>	<b>60,734,992</b>
<b>TOTAL FUND BALANCE</b>	<b>\$ 110,678,831</b>	<b>\$ 166,095,319</b>	<b>\$ 181,837,260</b>	<b>\$ 156,004,041</b>	<b>\$ 177,979,815</b>	<b>\$ 178,010,715</b>

\*Beginning with the FY 2025–26 Budget, the City will no longer present projected or proposed fund balance amounts. Instead, prior year actuals will be updated to reflect recorded activity. This adjustment is being made to align with the City's practice of budgeting under the assumption that all appropriations will be fully expended within the fiscal year.

# Gann Appropriations Limit

In 1979, California voters approved Proposition 4, the Gann Initiative, and added Article XIII B to the California State Constitution. Article XIII B mandates a limit on the amount of proceeds of taxes that state and local governments can receive and appropriate (authorize to spend) each year. The purpose of this law is to limit government spending by putting a cap on the total proceeds of taxes that may be appropriated each year. Proposition 111 and Senate Bill 88, approved by California voters in June of 1990, offered cities more flexibility in choosing inflation and population factors to calculate the limit. The following chart and table show the appropriations limit and actual expenditures subject to the appropriations limit. This will be updated as part of the final budget.



The limit is different for each agency and changes annually. It is calculated by taking the amount of tax proceeds that were authorized to be spent in FY 1978-79 and adjusting for changes in inflation and population each subsequent year.

<b>Fiscal Year</b>	<b>Appropriations Limit</b>	<b>Change in Appropriations Limit</b>	<b>Percentage Change in Appropriations Limit</b>
2015-16	\$86,100,308	\$4,094,677	5.0%
2016-17	\$91,867,014	\$5,766,706	6.7%
2017-18	\$96,028,488	\$4,161,474	4.5%
2018-19	\$100,538,305	\$4,509,818	4.7%
2019-20	\$104,753,580	\$4,215,275	4.2%
2020-21	\$109,062,934	\$4,309,354	4.1%

2021-22	\$114,666,491	\$5,603,558	5.1%
2022-23	\$122,756,522	\$8,090,031	7.1%
2023-24	\$127,886,354	\$5,129,872	4.2%
2024-25	\$132,542,385	\$4,655,991	3.6%
2025-26	\$141,134,546	\$8,592,161	6.5%

Proposition 111 changed the way the limit is calculated and allowed a City to increase its limit annually in two ways:

- By the percent change in per capita personal income in California or the percent change in the assessment roll the preceding year due to the addition of local non-residential new construction; or
- By the percent change in county or city population.

The City used the following factors from the California Department of Finance.

*Price Factor*

- (A) Percent Change in California Per Capita Personal Income: 6.44%

*Population Factor*

- (B) Percent Change in County Population: 0.04%
- (C) Percent Change in City Population: -0.09%

The City multiplied the FY 2024-25 appropriations limit by Price Factor (A) and Population Factor (B) to calculate the FY 2025-26 appropriations limit, as shown below:

<b>FY 2024-25 Appropriations Limit</b>	<b>\$132,542,385</b>
Price Factor (A)	1.0644
Population Factor (B)	1.0004
<b>FY 2025-26 Appropriations Limit</b>	<b>\$141,134,546</b>

The City's FY 2025-26 appropriations limit is \$141.1 million, an increase of \$8.6 million, or 6.5% from the prior year.

# Legal Debt Margin

The Government Code of the State of California provides for a legal debt limit of 15% of gross assessed valuation. However, this provision was enacted when the assessed valuation was based upon 25% of market value. Effective FY 1981-82, each parcel is now assessed at 100% of market value (as of the most recent change in ownership for that parcel). The computation shown below reflects a conversion of assessed valuation data for FY 2024-25 from the current full valuation perspective to the 25% level that was in effect at the time that the legal debt margin was enacted by the State of California for local governments located within the State. This will be updated as part of the final budget.

Description	Amount	Formula
Debt Limit:		
Secured Property Assessed Value, Net of Exempt Real Property (1)	\$33,715,982,768	
Adjusted Valuation - 25% of Assessed Valuation (2)	\$8,428,995,692	(1) x 25%
Debt Limit - 15% of Adjusted Valuation	\$1,264,349,354	(2) x 15%
Amount of Debt Subject to Limit:		
Total Bonded Debt (3)	14,030,000	
Less: Certificates of Participation Not Subject to Debt Limit (4)	(14,030,000)	
Amount of Debt Subject to Limit	-	(3) - (4)
<b>Legal Debt Margin</b>	<b>\$1,264,349,354</b>	

# Council and Commissions

Department Overview

## Budget Units

### Council and Commissions Budget Units

PROPOSED	
FY2027	
<b>Expenses</b>	
City Council	736,675
Commissions	545,801
<b>EXPENSES TOTAL</b>	<b>1,282,476</b>

## Budget at a Glance

PROPOSED	
FY2027	
<b>Total Revenues</b>	107,149.00
<b>Total Expenditures</b>	1,282,476.00
<b>Total FTE</b>	7.24

## Organization

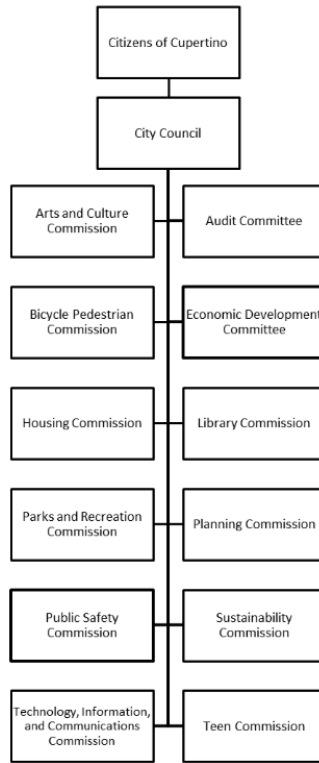
**Kitty Moore**, Mayor

**Liang Chao**, Vice Mayor

**J.R. Fruen**, Council Member

**Sheila Mohan**, Council Member

**Ray Wang**, Council Member

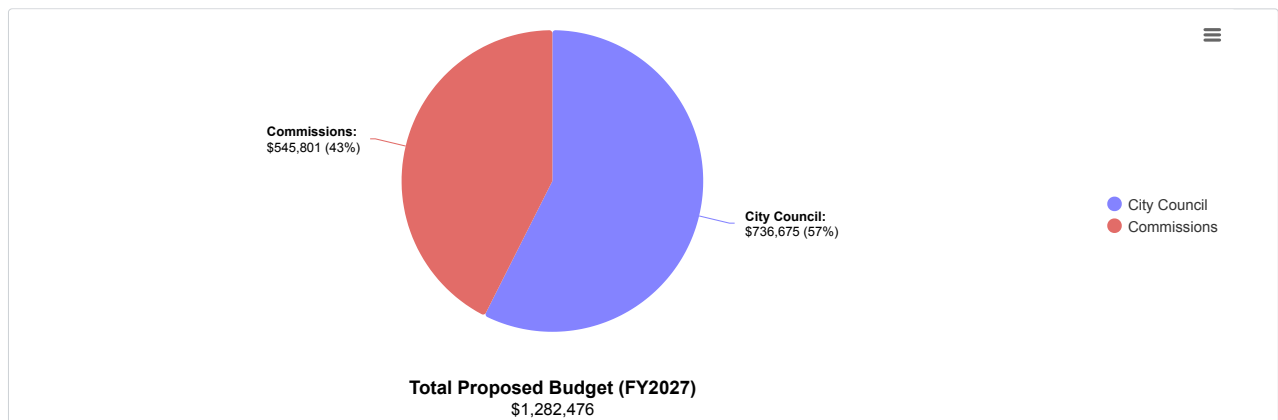


## Proposed Budget

It is recommended that City Council approve a budget of \$1,282,476 for the Council and Commissions department. This amount represents an increase of \$158,243 (14.0%) from the FY 2025-26 Adopted Budget.

This increase is due primarily to compensation and benefits which have increased due to a reallocation of staffing to better reflect actual staff time spent in this program. Similar to last year, cost allocation charges are higher due to the updated Cost Allocation Plan (CAP) based on a CAP study performed in 2023. In addition, contingency dollars have been calculated off of department's FY 2025-26 base budget materials and contracts and have been consolidated into materials budgets.

## Proposed Expenditures by Division



Data Updated: May 05, 2026, 12:06 AM

[View Report](#)

## Department Expenditure History

--



Data Updated: May 05, 2026, 12:06 AM

[View Report](#)

## 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.

### Council and Commissions: Department Overview

	ACTUAL		ADOPTED	PROPOSED
	FY2024	FY2025	FY2026	FY2027
<b>Expenses</b>				
Expenses				
Employee Compensation	\$291,430	\$284,123	\$320,191	414,525
Employee Benefits	\$189,706	\$347,174	\$227,867	261,364
Materials and Supplies	\$103,431	\$109,618	\$85,321	94,994
Contract Services	\$95,670	\$95,057	\$238,776	233,140
Cost Allocation	\$273,620	\$248,971	\$252,078	278,453
<b>EXPENSES TOTAL</b>	<b>\$953,857</b>	<b>\$1,084,943</b>	<b>\$1,124,233</b>	<b>1,282,476</b>
<b>EXPENSES TOTAL</b>	<b>\$953,857</b>	<b>\$1,084,943</b>	<b>\$1,124,233</b>	<b>1,282,476</b>
<b>Revenues</b>				
Charges for Services	\$827,983	\$104,305	\$106,119	107,149
<b>REVENUES TOTAL</b>	<b>\$827,983</b>	<b>\$104,305</b>	<b>\$106,119</b>	<b>107,149</b>

## 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	FY2024	FY2025	FY2026	FY2027
<b>allocation</b>				
EXEC ASST TO THE CITY COUNCIL	0.5	0.5	0.5	0.5
SENIOR PLANNER	0.1	0.1	0.1	0.1
ENV. PROGRAMS SPECIALIST	0	0.05	0.05	0.05
DIRECTOR OF PARKS REC	0	0	0	0
ASSIST TO THE CITY MNGR	0	0.05	0	0
MANAGEMENT ANALYST	0.2	0.1	0.05	0.05
FINANCE MANAGER	0.05	0.05	0.05	0.05
PLANNING MANAGER	0.1	0	0	0.3

<b>position_title</b>	<b>FY2024</b>	<b>FY2025</b>	<b>FY2026</b>	<b>FY2027</b>
PUBLIC INFORMATION OFFICER	0.15	0	0	0
ASSISTANT HOUSING COORDINATOR	0	0	0.15	0.05
ADMINISTRATIVE ASSISTANT	0.4	0.4	0.4	0.4
ENVIRONMENTAL PROGRAMS ASSISTANT	0	0	0	0
ASSISTANT ENGINEER	0	0.1	0	0
SUSTAINABILITY MANAGER	0.05	0	0	0
COMMS AND MARKETING COORDINATOR	0	0.15	0.15	0.1
SENIOR MANAGEMENT ANALYST	0	0	0.05	0.05
COMMUNITY OUTREACH SPECIALIST	0.1	0.1	0.1	0.05
ASSIST DIR OF COMMITY DEV	0	0	0	0.2
TRANSPORTATION MANAGER	0.1	0	0	0
COUNCIL MEMBER	5	5	5	5
ASST DIR RECREATION COMM SVCS	0	0	0	0
ASST DIRECTOR PARKS AND RECREATION	0	0	0	0.05
ASSISTANT DIRECTOR OF PARKS AND REC	0	0	0.05	0
SR OFFICE ASSISTANT	0.2	0.2	0.1	0
DIRECTOR OF COMM DEVELOPMENT	0.06	0.06	0.06	0.02
SENIOR HOUSING COORDINATOR	0	0.2	0.15	0.1
EMERGENCY SERVICES COORDINATOR	0.05	0	0	0.05
CHIEF TECHNOLOGY OFFICER	0.02	0.02	0.02	0.02
RECREATION MANAGER	0.15	0.15	0.15	0.1
<b>ALLOCATION</b>	<b>7.23</b>	<b>7.23</b>	<b>7.13</b>	<b>7.24</b>

# Council and Commissions

City Council: Division Summary

## Programs

- [City Council](#)
- [Community Funding](#)
- [Historical Society](#)
- [Sister Cities](#)

## Division 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.

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

The City has executed a Grant Funding and License Agreement with the Cupertino Historical Society to utilize space at the Quinlan Community Center. The Cupertino Historical Society manages and operates the Historical Museum.

The Sister Cities budget includes funding for the Sister Cities program. Cupertino currently has four active sister cities registered with Sister Cities International; Toyokawa, Japan; Hsinchu, Taiwan; Cupertino, Italy; and Bhubaneswar, India.

## Budget at a Glance

PROPOSED	
	FY2027
<b>Total Revenues</b>	107,149.00
<b>Total Expenditures</b>	736,675.00
<b>Total FTE</b>	5.65

## Service Objectives

### City Council

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

### Community Funding

- 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.

### Historical Society

- 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

#### Sister Cities

- 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

## Revenue and Expenditures

The following table details revenues and expenditures 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		ADOPTED		PROPOSED	
	FY2024	FY2025	FY2026	FY2026	FY2027	FY2027
<b>Expenses</b>						
Expenses						
Employee Compensation	\$140,568	\$134,624	\$142,167		131,536	
Employee Benefits	\$121,181	\$204,273	\$151,474		153,726	
Materials and Supplies	\$93,469	\$94,930	\$71,562		74,546	
Contract Services	\$95,670	\$85,057	\$236,140		233,140	
Cost Allocation	\$20,787	\$115,661	\$121,996		143,727	
<b>EXPENSES TOTAL</b>	<b>\$471,675</b>	<b>\$634,545</b>	<b>\$723,339</b>		<b>736,675</b>	
<b>EXPENSES TOTAL</b>	<b>\$471,675</b>	<b>\$634,545</b>	<b>\$723,339</b>		<b>736,675</b>	
<b>Revenues</b>						
Charges for Services	\$827,983	\$104,305	\$106,119		107,149	
<b>REVENUES TOTAL</b>	<b>\$827,983</b>	<b>\$104,305</b>	<b>\$106,119</b>		<b>107,149</b>	

## 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	FY2024	FY2025	FY2026	FY2027
<b>allocation</b>				
EXEC ASST TO THE CITY COUNCIL	0.5	0.5	0.5	0.5
PUBLIC INFORMATION OFFICER	0.15	0	0	0
COMMS AND MARKETING COORDINATOR	0	0.15	0.15	0.1
COMMUNITY OUTREACH SPECIALIST	0.1	0.1	0.1	0.05
COUNCIL MEMBER	5	5	5	5
SR OFFICE ASSISTANT	0.2	0.2	0.1	0
<b>ALLOCATION</b>	<b>5.95</b>	<b>5.95</b>	<b>5.85</b>	<b>5.65</b>

Staffing has been reallocated to better reflect actual time spent in division.



# Council and Commissions

City Council

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

## Budget at a Glance

PROPOSED	
	FY2027
<b>Total Revenues</b>	107,149.00
<b>Total Expenditures</b>	594,106.00
<b>Total FTE</b>	5.50

## 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. Similar to last year, 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

It is recommended that City Council approve a budget of \$594,106 for the City Council program. This amount represents an increase of \$305 (0.00%) from the FY 2025-26 Adopted Budget. This budget is relatively unchanged from the previous fiscal year.

## 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		ADOPTED		PROPOSED	
	FY2024	FY2025	FY2026	FY2027		
<b>Expenses</b>						
Expenses						
Employee Compensation	\$133,482	\$127,944	\$135,616	115,916		
Employee Benefits	\$116,879	\$197,873	\$147,777	145,475		
Materials and Supplies	\$85,289	\$87,728	\$62,055	65,907		
Contract Services	\$13,848	\$1,050	\$140,640	140,640		
Cost Allocation	–	\$95,807	\$107,713	126,168		
<b>EXPENSES TOTAL</b>	<b>\$349,498</b>	<b>\$510,402</b>	<b>\$593,801</b>	<b>594,106</b>		
<b>EXPENSES TOTAL</b>	<b>\$349,498</b>	<b>\$510,402</b>	<b>\$593,801</b>	<b>594,106</b>		

	ACTUAL		ADOPTED		PROPOSED	
	FY2024	FY2025	FY2026	FY2027		
<b>Revenues</b>						
Charges for Services	\$827,983	\$104,305	\$106,119			107,149
<b>REVENUES TOTAL</b>	<b>\$827,983</b>	<b>\$104,305</b>	<b>\$106,119</b>			<b>107,149</b>

## 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	FY2024	FY2025	FY2026	FY2027
<b>allocation</b>				
EXEC ASST TO THE CITY COUNCIL	0.5	0.5	0.5	0.5
PUBLIC INFORMATION OFFICER	0.1	0	0	0
COMMS AND MARKETING COORDINATOR	0	0.1	0.1	0
COMMUNITY OUTREACH SPECIALIST	0.1	0.1	0.1	0
COUNCIL MEMBER	5	5	5	5
SR OFFICE ASSISTANT	0.15	0.2	0.1	0
<b>ALLOCATION</b>	<b>5.85</b>	<b>5.9</b>	<b>5.8</b>	<b>5.5</b>

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

# Council and Commissions

Community Funding

Budget Unit 100-10-101 General Fund - City Council - Community Funding

## Budget at a Glance

PROPOSED	
	FY2027
<b>Total Revenues</b>	–
<b>Total Expenditures</b>	33,087.00
<b>Total FTE</b>	–

## 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 \$33,087 for the Community Funding program. This represents a decrease of \$2,999 (-8.3%) from the FY 2025-26 Adopted Budget. This budget is relatively unchanged from the prior fiscal year Adopted Budget.

The Community Funding Grant application process opened on January 1, 2026, and closed on February 1, 2026. Twenty two applications were received for the FY 2026-2027 Community Funding Grant Program cycle and were brought to the Parks and Recreation Commission for review on March 5, 2026. The Commission evaluated and scored the applications on April 2, 2026, and a recommendation was provided regarding funding to City Council for final approval.

Non-Profit Organization	FY 2025-26 Funding	FY 2025-26 Program/Project/Event	FY 2026-27 Funding	FY 2026-27 Program/Project/Event
Active Circle	\$2,000	All Inclusive Family Picnic	\$2,000	Neuro-Inclusive Picnic with Purpose
AINAK	\$4,000	Eyecare and Eyeglasses	\$1,550	Eyecare and Eyeglasses
Asian American Parents Association	\$3,000	AAPI Multicultural Festival	<i>Did Not Apply</i>	

Colorful Minds	<i>Did Not Apply</i>		\$1,500	Colorful Minds
Cupertino Symphonic Band	\$3,000	Band Equipment	\$2,000	Music, Band Equipment, Rental Venue
ElderAid	\$5,000	Background Verification Integration and Support	<i>Did Not Apply</i>	
Fremont Union High Schools	<i>Did Not Apply</i>		\$8,500	Environmental Education Classroom for the Fremont Union High Schools District
iTalented	\$900	iSpark	<i>Did Not Apply</i>	
Mind4Youth	<i>Did Not Apply</i>		\$2,500	HeartCare
No Time to Waste	\$5,000	5/1000: Feed the Need	\$4,000	GRoW: Grocery Rescue Weekly
Remember the ToothFairy	\$1,000	Dental Treatment program	\$2,000	Dental Education Outreach Program
Rotary Club of Cupertino	\$1,600	Thanksgiving Meal Sharing Program	\$3,000	Pollinator Garden and McClellan Ranch Park
Special Olympics Northern California	\$5,000	2025 Cupertino Bowling Team Program	<i>Did Not Apply</i>	
Teens Talk	<i>Did Not Apply</i>		\$450	Cuper-Teens Got Laughs!
Via Rehabilitation Services	\$1,000	STEAM & Outdoor Education	<i>Did Not Apply</i>	
West Valley Community Services	\$2,000	Gift of Hope 2025	\$5,000	Gift of Hope 2026
	<b>\$ 33,500</b>		<b>\$ 32,500</b>	

## Revenue and Expenditures

The following table details revenues and expenditures 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		ADOPTED		PROPOSED	
	FY2024	FY2025	FY2026	FY2027		
<b>Expenses</b>						
Expenses						
Contract Services	\$28,927	\$32,500	\$35,500		32,500	
Cost Allocation	\$2,267	\$608	\$586		587	
<b>EXPENSES TOTAL</b>	<b>\$31,194</b>	<b>\$33,108</b>	<b>\$36,086</b>		<b>33,087</b>	
<b>EXPENSES TOTAL</b>	<b>\$31,194</b>	<b>\$33,108</b>	<b>\$36,086</b>		<b>33,087</b>	
<b>Revenues</b>						
-	-	-	-		-	
<b>REVENUES TOTAL</b>	<b>-</b>	<b>-</b>	<b>-</b>		<b>-</b>	

## Staffing

There is no staffing associated with this program.



# Council and Commissions

Historical Society

Budget Unit 100-10-104 General Fund - City Council - Historical Society

## Budget at a Glance

PROPOSED	
	FY2027
<b>Total Revenues</b>	–
<b>Total Expenditures</b>	40,000.00
<b>Total FTE</b>	–

## 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.

## Revenue and Expenditures

The following table details revenues and expenditures 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		ADOPTED	PROPOSED
	FY2024	FY2025	FY2026	FY2027
<b>Expenses</b>				

	ACTUAL		ADOPTED	PROPOSED	
	FY2024	FY2025		FY2026	FY2027
Expenses	\$40,000	\$40,000	\$40,000	40,000	
<b>EXPENSES TOTAL</b>	<b>\$40,000</b>	<b>\$40,000</b>	<b>\$40,000</b>	<b>40,000</b>	
<b>Revenues</b>					
-	-	-	-	-	
<b>REVENUES TOTAL</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	

## Staffing

There is no staffing associated with this program.

# Council and Commissions

Sister Cities

Budget Unit 100-10-110 General Fund - City Council - Sister Cities

## Budget at a Glance

PROPOSED	
	FY2027
<b>Total Revenues</b>	–
<b>Total Expenditures</b>	69,482.00
<b>Total FTE</b>	0.15

## Program Overview

Cupertino has four active Sister Cities registered with Sister Cities International: Toyokawa, Japan; Hsinchu, Taiwan; Copertino, Italy; and Bhubaneswar, India. The City of Cupertino also has six Friendship Cities: New Taipei City, Taiwan; Taichung, Taiwan; Tongxiang, People's Republic of China; Xianning, People's Republic of China; Xuhui District, Shanghai, People's Republic of China; and Danzhou, Hainan Province, People's Republic of China.

## 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

## Adopted Budget

It is recommended that City Council approve a budget of \$69,482 for the Sister Cities program. This amount represents an increase of \$16,030 (30%) from the FY 2025-26 Adopted Budget. This increase is due primarily to a reallocation of staff time to better reflect actual time spent in this program. This budget is aligned with the Sister City Policy.

## 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		ADOPTED	PROPOSED	
	FY2024	FY2025	FY2026	FY2027	
<b>Expenses</b>					
Expenses	\$50,983	\$51,035	\$53,452		69,482
<b>EXPENSES TOTAL</b>	<b>\$50,983</b>	<b>\$51,035</b>	<b>\$53,452</b>		<b>69,482</b>
<b>Revenues</b>					
–	–	–	–		–
<b>REVENUES TOTAL</b>	<b>–</b>	<b>–</b>	<b>–</b>		<b>–</b>

## 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.

<b>position_title</b>	<b>FY2024</b>	<b>FY2025</b>	<b>FY2026</b>	<b>FY2027</b>
<b>allocation</b>				
COMMUNITY OUTREACH SPECIALIST	0	0	0	0.05
SR OFFICE ASSISTANT	0.05	0	0	0
PUBLIC INFORMATION OFFICER	0.05	0	0	0
COMMS AND MARKETING COORDINATOR	0	0.05	0.05	0.1
<b>ALLOCATION</b>	<b>0.1</b>	<b>0.05</b>	<b>0.05</b>	<b>0.15</b>

Staffing was reallocated to better reflect actual time spent in this program.

# Council and Commissions

Economic Development Committee

Budget Unit - Economic Development Committee

## Program Overview

The Economic Development Committee consists of nine (9) members appointed by the City Council to overlapping four-year terms, comprised of five industry sector representatives, one City Council member, one Sustainability Commission representative, one Technology, Information, and Communications Commission representative, and one Planning Commission representative. The Committee works to market the City in a positive light to attract and retain businesses, foster public and private partnerships through new and existing business and community relationships, collaborate with local businesses to identify and eliminate any barriers to retention or growth, and advise City Council on economic development goals that maintain the quality of life in Cupertino.

## Proposed Budget

There is no budget associated with this program.

There is no staffing associated with this program.

# Council and Commissions

Commissions: Division Summary

## Programs

- [Technology, Information & Communications Commission](#)
- [Library Commission](#)
- [Arts and Culture Commission](#)
- [Public Safety Commission](#)
- [Bicycle and Pedestrian Commission](#)
- [Parks and Recreation Commission](#)
- [Teen Commission](#)
- [Planning Commission](#)
- [Housing Commission](#)
- [Sustainability Commission](#)
- [Audit Committee](#)
- [Economic Development Committee](#)

## Division Overview

The City of Cupertino has 12 Commissions and Committees composed of community volunteers appointed by the City Council. These volunteers serve in an advisory capacity, to advise the City Council on topics related to the designated scope of each commission/committee. The primary purpose of these bodies is to consider public input and to assist the City Council in the formation of policy, having been created for the purpose of advising.

## Budget at a Glance

PROPOSED	
	FY2027
Total Revenues	–
Total Expenditures	545,801.00
Total FTE	1.59

## Service Objectives

- **Arts & Culture Commission** — Fosters, encourages and assists in the realization, preservation and advancement of arts and culture for the benefit of the citizens of Cupertino.
- **Audit Committee** — Assists the City Council in oversight of the City's financial reporting, auditing, and internal controls.
- **Bicycle & Pedestrian Commission** — Reviews, monitors and makes recommendations regarding City transportation matters including but not limited to bicycle and pedestrian traffic, parking, education and recreation within Cupertino
- **Economic Development Committee** — Advises on strategies and policies to promote economic vitality and business development.
- **Housing Commission** — Advises on housing policy, housing programs, and issues related to affordability, availability, and compliance with housing laws.

- **Library Commission** — Advises the Council on the adequacy of library service within the community and such other matters relating to library service as specified by the City Council; and serves as liaison between the City and the Santa Clara County library system
- **Parks & Recreation Commission** — Advises the City Council on municipal activities in relation to parks and recreation, including park site acquisition and development, recreation program policy, and expansion of the park program as development occurs.
- **Planning Commission** — Advises Council on land use matters such as specific and general plans, zonings and subdivisions. The commission reviews other matters as specified by City ordinances or Title VII of the Government Code of California.
- **Public Safety Commission** — Advises Council on all areas relating to public safety, traffic, and police, fire and other matters relating to the foregoing.
- **Sustainability Commission** — Advises Council and provides expertise and guidance on major policy and programmatic areas related to the environmental, economic and societal goals noted within Cupertino's Climate Action Plan (CAP) 2.0 and General Plan (GP) Environmental Resources/Sustainability Element.
- **Technology, Information & Communications Commission (TICC)** — Advises Council on all matters relating to telecommunications within the City of Cupertino, including evaluating compliance with any franchise or other agreement between the City and a telecommunications provider and conducting periodic reviews of providers, facilities, and products.
- **Teen Commission** — Advises the City Council on issues affecting youth and teen engagement in the community.

## 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		ADOPTED		PROPOSED	
	FY2024	FY2025	FY2026	FY2027		
<b>Expenses</b>						
Expenses						
Employee Compensation	\$150,862	\$149,499	\$178,024		282,989	
Employee Benefits	\$68,525	\$142,902	\$76,393		107,638	
Materials and Supplies	\$9,962	\$14,688	\$13,759		20,448	
Contract Services	–	\$10,000	\$2,636		–	
Cost Allocation	\$252,833	\$133,310	\$130,082		134,726	
<b>EXPENSES TOTAL</b>	<b>\$482,182</b>	<b>\$450,399</b>	<b>\$400,894</b>		<b>545,801</b>	
<b>EXPENSES TOTAL</b>	<b>\$482,182</b>	<b>\$450,399</b>	<b>\$400,894</b>		<b>545,801</b>	
<b>Revenues</b>						
–	–	–	–		–	
<b>REVENUES TOTAL</b>	<b>–</b>	<b>–</b>	<b>–</b>		<b>–</b>	

## 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	FY2024	FY2025	FY2026	FY2027
<b>allocation</b>				
SENIOR PLANNER	0.1	0.1	0.1	0.1
ENV. PROGRAMS SPECIALIST	0	0.05	0.05	0.05
ASSIST TO THE CITY MNGR	0	0.05	0	0
MANAGEMENT ANALYST	0.2	0.1	0.05	0.05
FINANCE MANAGER	0.05	0.05	0.05	0.05

<b>position_title</b>	<b>FY2024</b>	<b>FY2025</b>	<b>FY2026</b>	<b>FY2027</b>
PLANNING MANAGER	0.1	0	0	0.3
ASSISTANT HOUSING COORDINATOR	0	0	0.15	0.05
ADMINISTRATIVE ASSISTANT	0.4	0.4	0.4	0.4
ENVIRONMENTAL PROGRAMS ASSISTANT	0	0	0	0
ASSISTANT ENGINEER	0	0.1	0	0
SUSTAINABILITY MANAGER	0.05	0	0	0
SENIOR MANAGEMENT ANALYST	0	0	0.05	0.05
ASSIST DIR OF COMMUNITY DEV	0	0	0	0.2
TRANSPORTATION MANAGER	0.1	0	0	0
ASST DIRECTOR PARKS AND RECREATION	0	0	0	0.05
ASSISTANT DIRECTOR OF PARKS AND REC	0	0	0.05	0
DIRECTOR OF COMM DEVELOPMENT	0.06	0.06	0.06	0.02
SENIOR HOUSING COORDINATOR	0	0.2	0.15	0.1
EMERGENCY SERVICES COORDINATOR	0.05	0	0	0.05
CHIEF TECHNOLOGY OFFICER	0.02	0.02	0.02	0.02
RECREATION MANAGER	0.15	0.15	0.15	0.1
<b>ALLOCATION</b>	<b>1.28</b>	<b>1.28</b>	<b>1.28</b>	<b>1.59</b>

Staffing allocations in this Division are increasing by 0.31 FTEs. This increase is due primarily to reallocations of the Planning Manager and Assistant Director of Community Development. Other staffing reallocations reflect actual time spent in this Division.

# Council and Commissions

Technology, Information & Communications Commission

Budget Unit 100-11-131 General Fund - Commissions - Technology, Information & Communications Commission

## Budget at a Glance

PROPOSED	
	FY2027
<b>Total Revenues</b>	–
<b>Total Expenditures</b>	26,947.00
<b>Total FTE</b>	0.07

## Program Overview

The Technology, Information, and Communications Commission advises the City Council and City Manager on all matters related to technology, information, and communications within Cupertino. It serves as a liaison between the City, the public, and service providers to enhance education and engagement, including gathering resident input and sharing noncommercial educational materials. Additionally, the committee supports community access television, particularly public and educational access, and provides guidance on the development and implementation of access channels and programming. It also recommends strategies to optimize the City's technology and communications infrastructure for the benefit of the community. Furthermore, the committee plays a key role in educating residents on the responsible and safe use of technology, including cybersecurity best practices (also see Municipal Code [2.74.060](#) Duties, Powers and Responsibilities).

## Proposed Budget

It is recommended that City Council approve a budget of \$26,947 for the Technology, Information & Communications Commission program. This represents an increase of \$4,687 (21%) from the FY 2025-26 Adopted Budget.

The increase is primarily due to the Commission hosting annual Cybersecurity Public Awareness event.

## Revenue and Expenditures

The following table details revenues and expenditures 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		ADOPTED		PROPOSED	
	FY2024	FY2025	FY2026	FY2027		
<b>Expenses</b>						
Expenses						
Employee Compensation	\$12,411	\$10,345	\$11,586			13,215
Employee Benefits	\$4,564	\$9,678	\$4,717			5,859
Materials and Supplies	\$179	–	\$400			1,600

	ACTUAL		ADOPTED	PROPOSED
	FY2024	FY2025	FY2026	FY2027
Cost Allocation	\$18,487	\$5,963	\$5,557	6,273
<b>EXPENSES TOTAL</b>	<b>\$35,641</b>	<b>\$25,986</b>	<b>\$22,260</b>	<b>26,947</b>
<b>EXPENSES TOTAL</b>	<b>\$35,641</b>	<b>\$25,986</b>	<b>\$22,260</b>	<b>26,947</b>
<b>Revenues</b>				
-	-	-	-	-
<b>REVENUES TOTAL</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>

## 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	FY2024	FY2025	FY2026	FY2027
<b>allocation</b>				
MANAGEMENT ANALYST	0.05	0.05	0.05	0.05
CHIEF TECHNOLOGY OFFICER	0.02	0.02	0.02	0.02
<b>ALLOCATION</b>	<b>0.07</b>	<b>0.07</b>	<b>0.07</b>	<b>0.07</b>

There are no changes to current levels of staffing.

# Council and Commissions

Library Commission

Budget Unit 100-11-140 General Fund - Commissions - Library Commission

## Budget at a Glance

PROPOSED	
	FY2027
<b>Total Revenues</b>	–
<b>Total Expenditures</b>	29,831.00
<b>Total FTE</b>	0.10

## Program Overview

The Library Commission is a five-member commission appointed by City Council and holds the following powers and functions:

- Consult with the City Council, the City staff and the Santa Clara County Library Joint Powers Authority and staff regarding the functioning of the physical facilities of the Cupertino Library and shall make recommendations from time to time for improvement or modification thereof.
- Consult with the City Council, the City staff and the Santa Clara County Library Joint Powers Authority and staff regarding the Cupertino Library programs and services to the community and shall make recommendations from time to time for improvements or modifications thereof.
- Consult with and act as liaison with private community groups supportive of the library program.
- Consult with the architect and the City Council in the planning of any main or branch library building facilities, including locations, building layout, architecture, landscaping and furnishings.
- Hold hearings, formulate policies and make rules and procedures with respect to the foregoing for approval by the City Council.
- Perform such other tasks as may be expressly requested of it by the City Council.

The Library Commission meets every other month. A Parks and Recreation Department Recreation Manager serves as staff liaison.

## Proposed Budget

It is recommended that City Council approve a budget of \$29,831 for the Library Commission program. This represents an increase of \$2,504 (9.2%) from the FY 2025-26 Adopted Budget.

This increase is primarily due to increases in cost allocation, and increases in Employee Compensation and Benefits from contract negotiations.

## Revenue and Expenditures

The following table details revenues and expenditures 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	ADOPTED		PROPOSED
	FY2024	FY2025	FY2026	FY2027
<b>Expenses</b>				

	ACTUAL		ADOPTED	PROPOSED
	FY2024	FY2025	FY2026	FY2027
Expenses				
Employee Compensation	\$11,624	\$12,227	\$12,596	13,896
Employee Benefits	\$5,675	\$11,271	\$6,176	6,632
Materials and Supplies	–	–	\$150	2,150
Contract Services	–	–	\$2,000	–
Cost Allocation	\$22,279	\$6,720	\$6,405	7,153
<b>EXPENSES TOTAL</b>	<b>\$39,578</b>	<b>\$30,219</b>	<b>\$27,327</b>	<b>29,831</b>
<b>EXPENSES TOTAL</b>	<b>\$39,578</b>	<b>\$30,219</b>	<b>\$27,327</b>	<b>29,831</b>
Revenues				
–	–	–	–	–
<b>REVENUES TOTAL</b>	<b>–</b>	<b>–</b>	<b>–</b>	<b>–</b>

## 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	FY2024	FY2025	FY2026	FY2027
<b>allocation</b>				
ADMINISTRATIVE ASSISTANT	0.05	0.05	0.05	0.05
RECREATION MANAGER	0.05	0.05	0.05	0.05
<b>ALLOCATION</b>	<b>0.1</b>	<b>0.1</b>	<b>0.1</b>	<b>0.1</b>

There are no changes to the current level of staffing.

# Council and Commissions

Arts and Culture Commission

Budget Unit 100-11-142 General Fund - Commissions - Arts and Culture Commission

## Budget at a Glance

PROPOSED	
	FY2027
<b>Total Revenues</b>	–
<b>Total Expenditures</b>	33,272.00
<b>Total FTE</b>	0.10

## Program Overview

The Arts and Culture Commission, consisting of five members and a minimum of three City of Cupertino residents, holds the following powers and functions:

- Foster, encourage and assist the realization, preservation and advancement of arts and culture for the benefit of the citizens of Cupertino.
- Act as a catalyst for the promotion of art and cultural activities.
- Keep current on potential arts and culture activities which would be available to the community.
- Provide liaison between various arts and culture activities.
- Provide a means for coordination for arts and culture groups or facilities which may exist within the community.
- Maintain an inventory of facilities available for related arts and culture activities within the community.
- Provide screening and/or review for arts and culture activities wishing to obtain city funds or utilize public facilities.
- Provide information to the community relating to the arts.
- Foster the development of public art within the community.
- Be vigilant in exploring and advancing the range of arts and culture activities available to the community.
- Enhance the interaction between arts and business.
- Any other activity which may be deemed appropriate and necessary.

The Arts and Culture Commission meets every other month. The Senior Planner of Community Development serves as staff liaison.

## Proposed Budget

It is recommended that City Council approve a budget of \$33,272 for the Arts and Culture Commission program. This represents an increase of \$2,405 (7.8%) from the FY 2025-26 Adopted Budget. The increase is primarily due to an increase in the cost of supplies.

## Revenue and Expenditures

The following table details revenues and expenditures 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	ADOPTED	PROPOSED
	FY2024	FY2025	FY2026
			FY2027

	ACTUAL		ADOPTED	PROPOSED
	FY2024	FY2025	FY2026	FY2027
<b>Expenses</b>				
Expenses				
Employee Compensation	\$15,626	\$15,781	\$15,382	16,635
Employee Benefits	\$5,212	\$11,533	\$5,049	5,219
Materials and Supplies	\$3,575	\$3,544	\$4,220	4,300
Cost Allocation	\$15,845	\$6,641	\$6,216	7,118
<b>EXPENSES TOTAL</b>	<b>\$40,257</b>	<b>\$37,499</b>	<b>\$30,867</b>	<b>33,272</b>
<b>EXPENSES TOTAL</b>	<b>\$40,257</b>	<b>\$37,499</b>	<b>\$30,867</b>	<b>33,272</b>
<b>Revenues</b>				
-	-	-	-	-
<b>REVENUES TOTAL</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>

## 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	FY2024	FY2025	FY2026	FY2027
<b>allocation</b>				
SENIOR PLANNER	0.1	0.1	0.1	0.1
<b>ALLOCATION</b>	<b>0.1</b>	<b>0.1</b>	<b>0.1</b>	<b>0.1</b>

There are no changes to the current level of staffing.

# Council and Commissions

Public Safety Commission

Budget Unit 100-11-150 General Fund - Commissions - Public Safety Commission

## Budget at a Glance

PROPOSED	
	FY2027
<b>Total Revenues</b>	–
<b>Total Expenditures</b>	18,760.00
<b>Total FTE</b>	0.05

## Program Overview

The Public Safety Commission is a five-member commission appointed by City Council and holds the following powers and functions:

- Act in an advisory capacity to the City Council in all matters pertaining to safety, traffic, police, fire and other areas wherein the matter of public safety may be of concern.
- Hold hearings and formulate policies and procedures with respect to the foregoing for approval by the City Council.
- Perform such other tasks as may be expressly requested of it by the City Council.

The Public Safety Commission meets every other month. The Emergency Services Coordinator serves as staff liaison.

## Proposed Budget

It is recommended that City Council adopt a budget of \$18,760 for the Public Safety Commission program. This amount represents a decrease of \$1,157 (5.8%) from the FY 2025-26 Adopted Budget.

This decrease is due to the reallocation of staffing to better reflect actual time spent in this program.

## 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	ADOPTED		PROPOSED
	FY2024	FY2025	FY2026	FY2027
<b>Expenses</b>				
Expenses				
Employee Compensation	\$9,391	\$5,338	\$10,412	9,261
Employee Benefits	\$4,309	\$7,555	\$4,303	4,059
Materials and Supplies	–	\$2,001	\$354	–
Contract Services	–	\$10,000	–	–
Cost Allocation	\$16,299	\$5,292	\$4,848	5,440

	ACTUAL		ADOPTED	PROPOSED
	FY2024	FY2025	FY2026	FY2027
EXPENSES TOTAL	\$29,999	\$30,186	\$19,917	18,760
EXPENSES TOTAL	\$29,999	\$30,186	\$19,917	18,760
Revenues				
-	-	-	-	-
REVENUES TOTAL	-	-	-	-

## 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	FY2024	FY2025	FY2026	FY2027
<b>allocation</b>				
EMERGENCY SERVICES COORDINATOR	0.05	0	0	0.05
ASSIST TO THE CITY MNGR	0	0.05	0	0
ASSISTANT DIRECTOR OF PARKS AND REC	0	0	0.05	0
<b>ALLOCATION</b>	<b>0.05</b>	<b>0.05</b>	<b>0.05</b>	<b>0.05</b>

Due to the reorganization of duties and assignments within the City, staffing within this program was updated from the Assistant Director of the Parks and Recreation Department to the Emergency Services Coordinator.

# Council and Commissions

Bicycle and Pedestrian Commission

Budget Unit 100-11-155 General Fund - Commissions - Bicycle and Pedestrian Commission

## Budget at a Glance

PROPOSED	
	FY2027
<b>Total Revenues</b>	–
<b>Total Expenditures</b>	16,554.00
<b>Total FTE</b>	0.05

## Program Overview

The powers and functions of the Bicycle Pedestrian Commission shall be to review, monitor and suggest recommendations for City transportation matters including, but not limited to, bicycle and pedestrian traffic, parking, education and recreation within Cupertino.

To fulfill their mission, the Commission may involve itself in the following activities:

- To monitor and update the bicycle transportation plan and pedestrian transportation guidelines;
- To suggest recommendations, review and monitor the City’s general plan transportation element;
- To receive public input pertaining to bicycle and pedestrian transportation and infrastructure issues;
- To make recommendations regarding the implementation of roadway and transportation improvements as it pertains to bicycle and pedestrian needs;
- To make recommendations regarding the allocation of funds for capital expenditures relating to bicycle and pedestrian transportation;
- Any other activity that may be deemed appropriate and necessary.

## Proposed Budget

It is recommended that City Council approve a budget of \$16,554 for the Bicycle and Pedestrian Commission program. This represents a decrease of \$261 (-0.02%) from the FY 2025-2026 Adopted Budget.

This budget is relatively unchanged from the prior fiscal year adopted budget.

## Revenue and Expenditures

The following table details revenues and expenditures 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		ADOPTED		PROPOSED	
	FY2024	FY2025	FY2026	FY2026	FY2027	FY2027
<b>Expenses</b>						
Expenses						
Employee Compensation	\$26,893	\$3,778	\$5,139			5,020
Employee Benefits	\$10,425	\$7,718	\$2,937			2,268
Materials and Supplies	–	–	\$230			636
Contract Services	–	–	\$636			–

	ACTUAL		ADOPTED	PROPOSED
	FY2024	FY2025	FY2026	FY2027
Cost Allocation	\$23,773	\$9,999	\$7,873	8,630
<b>EXPENSES TOTAL</b>	<b>\$61,092</b>	<b>\$21,494</b>	<b>\$16,815</b>	<b>16,554</b>
<b>EXPENSES TOTAL</b>	<b>\$61,092</b>	<b>\$21,494</b>	<b>\$16,815</b>	<b>16,554</b>
<b>Revenues</b>				
-	-	-	-	-
<b>REVENUES TOTAL</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>

## 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	FY2024	FY2025	FY2026	FY2027
<b>allocation</b>				
TRANSPORTATION MANAGER	0.1	0	0	0
ADMINISTRATIVE ASSISTANT	0.05	0.05	0.05	0.05
ASSISTANT ENGINEER	0	0.1	0	0
<b>ALLOCATION</b>	<b>0.15</b>	<b>0.15</b>	<b>0.05</b>	<b>0.05</b>

There are no changes to the current level of staffing.

# Council and Commissions

Parks and Recreation Commission

Budget Unit 100-11-160 General Fund - Commissions - Parks and Recreation Commission

## Budget at a Glance

PROPOSED	
	FY2027
<b>Total Revenues</b>	–
<b>Total Expenditures</b>	31,632.00
<b>Total FTE</b>	0.10

## Program Overview

The Parks and Recreation Commission is a five-member commission appointed by City Council and holds the following powers and functions:

- To hold hearings on matters pertaining to planning and development of parks, cultural activities, historical resources, recreation, community services (including, but not limited to schools and senior services), and capital expenditures related to community activities and facilities.
- To conduct such other hearings as are necessary and in accordance with its own rules and regulations.
- To report its decisions and recommendations in writing to the City Council.
- To consider, formulate and propose programs, activities, resources, plans and development designed to provide for, regulate and direct the future growth and development of community activities, parks and a recreation system in order to secure to the City and its inhabitants better service.
- To make investigations and reports for future acquisition of park sites.
- To make, in its advisory capacity, any and all recommendations to the City Council relating to the above matters, including the extension of the parks, recreation system and community activities to outlying areas of the City.
- In cooperation with the Director of Recreation and Community Services, the Commission will consider, review, and evaluate parks, recreation programs, and community activities.
- To consider, formulate, and propose cultural activities and historical preservation for the City and its residents.

The Parks and Recreation Commission meets every month. The Assistant Director of Parks and Recreation serves as staff liaison.

## Proposed Budget

It is recommended that City Council approve a budget of \$31,632 for the Parks and Recreation Commission program. This represents an increase of \$6,402 (25.4%) from the FY 2025-26 Adopted Budget.

The increase is primarily due to increases in Employee Compensation and Benefits from contract negotiations and reallocation of staffing for this program.

## Revenue and Expenditures

The following table details revenues and expenditures 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		ADOPTED	PROPOSED
	FY2024	FY2025	FY2026	FY2027
<b>Expenses</b>				
Expenses				
Employee Compensation	\$12,172	\$10,878	\$12,815	17,238
Employee Benefits	\$5,440	\$11,319	\$6,198	7,469
Materials and Supplies	–	–	\$40	–
Cost Allocation	\$21,167	\$6,501	\$6,177	6,925
<b>EXPENSES TOTAL</b>	<b>\$38,779</b>	<b>\$28,698</b>	<b>\$25,230</b>	<b>31,632</b>
<b>EXPENSES TOTAL</b>	<b>\$38,779</b>	<b>\$28,698</b>	<b>\$25,230</b>	<b>31,632</b>
<b>Revenues</b>				
–	–	–	–	–
<b>REVENUES TOTAL</b>	<b>–</b>	<b>–</b>	<b>–</b>	<b>–</b>

## 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	FY2024	FY2025	FY2026	FY2027
<b>allocation</b>				
ADMINISTRATIVE ASSISTANT	0.05	0.05	0.05	0.05
RECREATION MANAGER	0.05	0.05	0.05	0
ASST DIRECTOR PARKS AND RECREATION	0	0	0	0.05
<b>ALLOCATION</b>	<b>0.1</b>	<b>0.1</b>	<b>0.1</b>	<b>0.1</b>

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

# Council and Commissions

Teen Commission

Budget Unit 100-11-165 General Fund - Commissions - Teen Commission

## Budget at a Glance

PROPOSED	
	FY2027
<b>Total Revenues</b>	–
<b>Total Expenditures</b>	16,112.00
<b>Total FTE</b>	0.05

## Program Overview

The Teen Commission is a nine-member commission appointed by City Council and holds the following powers and functions:

- Advise the City Council and staff on issues and projects important to youth.
- Perform such other tasks as may be expressly requested of it by the City Council.

The Teen Commission meets every month. A Parks and Recreation Department Recreation Manager serves as staff liaison.

## Proposed Budget

It is recommended that City Council approve a budget of \$16,112 for the Teen Commission program. This represents an increase of \$1,204 (8.1%) from the FY 2025-26 Adopted Budget.

The increase is primarily due to increases in cost allocation, and Employee Compensation and Benefits from contract negotiations.

## Revenue and Expenditures

The following table details revenues and expenditures 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		ADOPTED		PROPOSED	
	FY2024	FY2025	FY2026	FY2027		
<b>Expenses</b>						
Expenses						
Employee Compensation	\$7,333	\$7,618	\$7,733		8,339	
Employee Benefits	\$2,441	\$5,681	\$2,499		2,580	
Materials and Supplies	\$947	–	\$294		294	
Cost Allocation	\$30,189	\$4,801	\$4,382		4,899	
<b>EXPENSES TOTAL</b>	<b>\$40,910</b>	<b>\$18,100</b>	<b>\$14,908</b>		<b>16,112</b>	
<b>EXPENSES TOTAL</b>	<b>\$40,910</b>	<b>\$18,100</b>	<b>\$14,908</b>		<b>16,112</b>	
<b>Revenues</b>						

	ACTUAL		ADOPTED	PROPOSED
	FY2024	FY2025	FY2026	FY2027
-	-	-	-	-
<b>REVENUES TOTAL</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>

## 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	FY2024	FY2025	FY2026	FY2027
<b>allocation</b>				
RECREATION MANAGER	0.05	0.05	0.05	0.05
<b>ALLOCATION</b>	<b>0.05</b>	<b>0.05</b>	<b>0.05</b>	<b>0.05</b>

There are no changes to the current level of staffing.

# Council and Commissions

Planning Commission

Budget Unit 100-11-170 General Fund - Commissions - Planning Commission

## Budget at a Glance

PROPOSED	
	FY2027
<b>Total Revenues</b>	–
<b>Total Expenditures</b>	270,818.00
<b>Total FTE</b>	0.72

## Program Overview

The Planning Commission, a five-member citizen board appointed by the City Council, holds the following powers and functions:

- Prepare, periodically review, and revise as necessary, the General Plan.
- Implement the General Plan through actions including, but not limited to, the administration of specific plans and zoning, subdivisions, and sign ordinances.
- Annually review the capital improvement program of the City and the local public works projects of other local agencies for their consistency with the General Plan (pursuant to Sections 65400 et seq. of the California Government Code).
- Endeavor to promote public interest in, comment upon, and understanding of the General Plan, and regulation relating to it.
- Consult and advise with public officials and agencies, public utility companies, civic, educational, professional, and other organizations and citizens generally concerning implementation of the General Plan.
- Promote the coordination of local plans and programs with the plans and programs of other agencies.
- Perform other functions as the City Council provides including conducting studies and preparing plans other than those required or authorized by state law.
- 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.

The Planning Commission meets on the second and fourth Tuesdays of each month.

## Proposed Budget

It is recommended that City Council approve a budget of \$270,818 for the Planning Commission program. This represents an increase of \$146,745 (118%) from the FY 2025-26 Adopted Budget. The increase is primarily due to a reallocation of staff to better reflect actual time spent in this program.

## Revenue and Expenditures

The following table details revenues and expenditures 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		ADOPTED		PROPOSED	
	FY2024	FY2025	FY2026	FY2027		
<b>Expenses</b>						
Expenses						
Employee Compensation	\$36,334	\$32,843	\$36,551		145,845	
Employee Benefits	\$14,893	\$29,078	\$15,607		51,575	
Materials and Supplies	\$5,261	\$9,951	\$6,460		10,000	
Cost Allocation	\$40,713	\$63,328	\$65,455		63,398	
<b>EXPENSES TOTAL</b>	<b>\$97,201</b>	<b>\$135,201</b>	<b>\$124,073</b>		<b>270,818</b>	
<b>EXPENSES TOTAL</b>	<b>\$97,201</b>	<b>\$135,201</b>	<b>\$124,073</b>		<b>270,818</b>	
<b>Revenues</b>						
-	-	-	-		-	
<b>REVENUES TOTAL</b>	<b>-</b>	<b>-</b>	<b>-</b>		<b>-</b>	

## 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	FY2024	FY2025	FY2026	FY2027
<b>allocation</b>				
ADMINISTRATIVE ASSISTANT	0.2	0.2	0.2	0.2
DIRECTOR OF COMM DEVELOPMENT	0.06	0.06	0.06	0.02
ASSIST DIR OF COMMITY DEV	0	0	0	0.2
PLANNING MANAGER	0	0	0	0.3
<b>ALLOCATION</b>	<b>0.26</b>	<b>0.26</b>	<b>0.26</b>	<b>0.72</b>

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

# Council and Commissions

Housing Commission

Budget Unit 100-11-175 General Fund - Commissions - Housing Commission

## Budget at a Glance

	PROPOSED
	FY2027
<b>Total Revenues</b>	-
<b>Total Expenditures</b>	47,965.00
<b>Total FTE</b>	0.20

## Program Overview

The Housing Commission, consisting of a representative from a Cupertino business and four community members, holds the following powers and functions:

- 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.

The Housing Commission meets quarterly. The Senior Housing Coordinator serves as staff liaison.

## Proposed Budget

It is recommended that City Council approve a budget of \$47,965 for the Housing Commission program. This represents a decrease of \$23,200 (-32.6%) from the FY 2025-26 Adopted Budget.

The decrease is primarily due to a reallocation of staff to better reflect actual time spent in this program.

## Revenue and Expenditures

The following table details revenues and expenditures 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		ADOPTED		PROPOSED	
	FY2024	FY2025	FY2026	FY2027		
<b>Expenses</b>						

	ACTUAL		ADOPTED		PROPOSED	
	FY2024	FY2025	FY2026	FY2027		
Expenses						
Employee Compensation	\$4,314	\$27,224	\$41,556			26,495
Employee Benefits	\$5,292	\$29,376	\$19,134			10,704
Materials and Supplies	–	–	\$229			230
Cost Allocation	\$25,112	\$10,316	\$10,246			10,536
<b>EXPENSES TOTAL</b>	<b>\$34,718</b>	<b>\$66,915</b>	<b>\$71,165</b>			<b>47,965</b>
<b>EXPENSES TOTAL</b>	<b>\$34,718</b>	<b>\$66,915</b>	<b>\$71,165</b>			<b>47,965</b>
<b>Revenues</b>						
–	–	–	–			–
<b>REVENUES TOTAL</b>	<b>–</b>	<b>–</b>	<b>–</b>			<b>–</b>

## 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	FY2024	FY2025	FY2026	FY2027
<b>allocation</b>				
ADMINISTRATIVE ASSISTANT	0.05	0.05	0.05	0.05
PLANNING MANAGER	0.1	0	0	0
SENIOR HOUSING COORDINATOR	0	0.2	0.15	0.1
ASSISTANT HOUSING COORDINATOR	0	0	0.15	0.05
<b>ALLOCATION</b>	<b>0.15</b>	<b>0.25</b>	<b>0.35</b>	<b>0.2</b>

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

# Council and Commissions

Sustainability Commission

Budget Unit 100-11-180 General Fund - Commissions - Sustainability Commission

## Budget at a Glance

PROPOSED	
	FY2027
<b>Total Revenues</b>	–
<b>Total Expenditures</b>	19,002.00
<b>Total FTE</b>	0.05

## Program Overview

The powers and functions of the Commission shall be to serve in an advisory capacity to the City Council to provide expertise and guidance on major policy and programmatic areas related to the environmental, economic and societal goals noted within Cupertino's CAP and General Plan Environmental Resources/Sustainability Element.

To fulfill their mission, the Commission may involve itself in the following activities:

- Monitor and update the CAP 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 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 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 \$19,002 for the Sustainability Commission program. This represents an increase of \$1,792 (0.1%) from the FY 2025-26 Adopted Budget. This budget is relatively unchanged from the prior fiscal year adopted budget.

## Revenue and Expenditures

The following table details revenues and expenditures 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		ADOPTED		PROPOSED	
	FY2024	FY2025	FY2026	FY2027		
<b>Expenses</b>						
Expenses						
Employee Compensation	-\$605	\$6,740	\$6,748		7,297	
Employee Benefits	\$3,872	\$5,636	\$2,708		3,565	
Materials and Supplies	–	-\$809	\$1,382		1,238	
Cost Allocation	\$21,687	\$6,800	\$6,372		6,902	
<b>EXPENSES TOTAL</b>	<b>\$24,954</b>	<b>\$18,366</b>	<b>\$17,210</b>		<b>19,002</b>	
<b>EXPENSES TOTAL</b>	<b>\$24,954</b>	<b>\$18,366</b>	<b>\$17,210</b>		<b>19,002</b>	
<b>Revenues</b>						
–	–	–	–		–	
<b>REVENUES TOTAL</b>	<b>–</b>	<b>–</b>	<b>–</b>		<b>–</b>	

## 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	FY2024	FY2025	FY2026	FY2027
<b>allocation</b>				
MANAGEMENT ANALYST	0.1	0	0	0
ENV. PROGRAMS SPECIALIST	0	0.05	0.05	0.05
SUSTAINABILITY MANAGER	0.05	0	0	0
ENVIRONMENTAL PROGRAMS ASSISTANT	0	0	0	0
<b>ALLOCATION</b>	<b>0.15</b>	<b>0.05</b>	<b>0.05</b>	<b>0.05</b>

There are no changes to the current level of staffing.

# Council and Commissions

Audit Committee

Budget Unit 100-11-190 General Fund - Commissions - Audit Committee

## Budget at a Glance

PROPOSED	
	FY2027
<b>Total Revenues</b>	–
<b>Total Expenditures</b>	34,908.00
<b>Total FTE</b>	0.10

## 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 \$34,908 for the Audit Committee program. This represents an increase of \$3,786 (12.0%) from the FY 2025-26 Adopted Budget.

The increase is primarily due to increases in salaries and benefits and cost allocation.

## 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	ADOPTED		PROPOSED
	FY2024	FY2025	FY2026	FY2027
<b>Expenses</b>				
Expenses				
Employee Compensation	\$15,370	\$16,728	\$17,506	19,748
Employee Benefits	\$6,403	\$14,057	\$7,065	7,708
Cost Allocation	\$17,282	\$6,949	\$6,551	7,452
<b>EXPENSES TOTAL</b>	<b>\$39,054</b>	<b>\$37,733</b>	<b>\$31,122</b>	<b>34,908</b>
<b>EXPENSES TOTAL</b>	<b>\$39,054</b>	<b>\$37,733</b>	<b>\$31,122</b>	<b>34,908</b>

	ACTUAL		ADOPTED	PROPOSED
	FY2024	FY2025	FY2026	FY2027
<b>Revenues</b>				
-	-	-	-	-
<b>REVENUES TOTAL</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>

## 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	FY2024	FY2025	FY2026	FY2027
<b>allocation</b>				
FINANCE MANAGER	0.05	0.05	0.05	0.05
MANAGEMENT ANALYST	0.05	0.05	0	0
SENIOR MANAGEMENT ANALYST	0	0	0.05	0.05
<b>ALLOCATION</b>	<b>0.1</b>	<b>0.1</b>	<b>0.1</b>	<b>0.1</b>

There are no changes to the current level of staffing.

# Administration

Department Overview

## Budget Units

PROPOSED	
	FY2027
<b>Expenses</b>	
City Manager	4,039,297
City Clerk	1,337,739
City Manager Discretionary	50,000
City Attorney	4,911,383
Human Resources	4,643,606
<b>EXPENSES TOTAL</b>	<b>14,982,025</b>

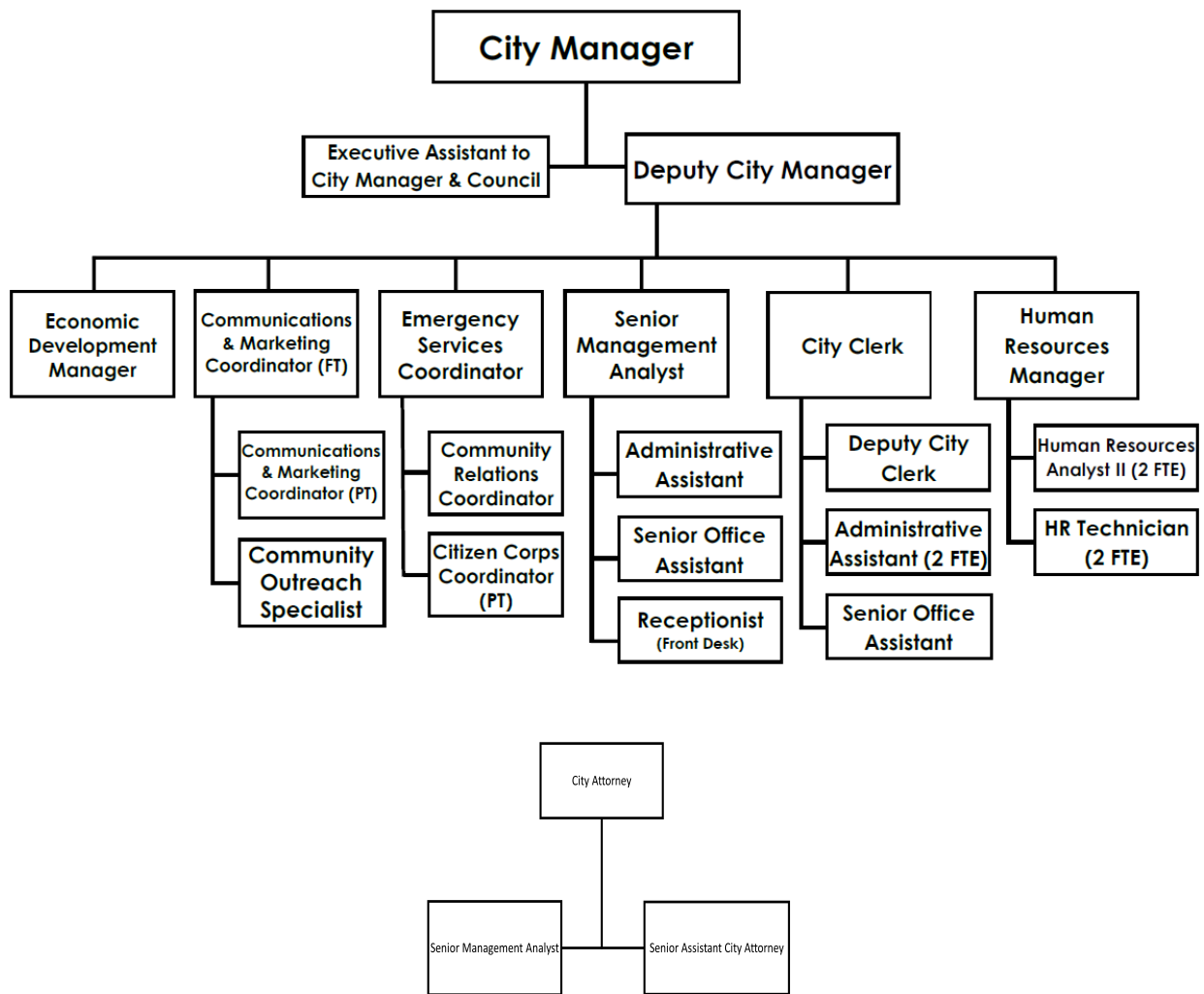
## Budget at a glance

PROPOSED	
	FY2027
<b>Total Revenues</b>	8,770,387.00
<b>Total Expenditures</b>	14,982,025.00
<b>Total FTE</b>	25.30

## Organization

**Tina Kapoor**, City Manager

**Floy Andrews**, Contract City Attorney



### City Attorney's Office

The organizational structure for the City Attorney's Office is as follows:

- **City Attorney** – leads the office and directly supervises:
  - **Senior Management Analyst**
  - **Senior Assistant City Attorney**

### NOTABLE ACCOMPLISHMENTS

- *Sheriff's Office Negotiations* – Leading the City's efforts to negotiate a complex, multijurisdictional agreement with the Santa Clara County Sheriff's Office and evaluate other public safety models while finding ways to protect the City's long-term fiscal sustainability.
- *Good Governance* – Staff organized a City Council orientation in December and a Council retreat in February to touch on important values on good governance and roles and responsibilities.
- *Strategic Planning* – The City Manager led development of a revised Strategic Plan and Vision Strategy process that aligns the Strategic Plan, City Work Program, Capital Improvement Program, budget, and election cycle to be adopted this coming fiscal year.
- *Film Permit and Ordinance* – Developed a new Filming Permit and application process, which provided a standardized framework for regulating film production within Cupertino. The City Council adopted the ordinance in Spring, enabling an online application process, fee schedule, public noticing requirements, and enforcement criteria.
- *Ceremonial Calendar* – Improved the ceremonial matters process for proclamations and certificates of recognition at Council meetings and external events, and added department recognition at Council

- meetings.
- *Legislative Affairs* – Staff updated the City’s Legislative Policy in February and reestablished the Legislative Review Committee (LRC) and adopted the 2026 Legislative Platform. Staff will continue to work with the City’s lobbyist and the LRC throughout the 2026 Legislative Session.
  - *The triannual production of SCENE was brought in-house resulting in savings to the City.*
  - *City Organizational Updates* – Improved organizational efficiency through staffing changes resulting in significant savings to the City and ensuring executive oversight of key functions. This included operational structure changes such as moving the Economic Development, Emergency Services, and Human Resources into the City Manager’s Office (CMO), as well as recommending the conversion of the Administrative Services Department into Finance Department.
  - *FY 25-27 City Work Program* – Staff continues to work on the two-year FY 25-27 CWP and facilitates regular quarterly updates on the public dashboard. In December, Council added 6 new projects to the ongoing CWP, which were smoothly integrated into the ongoing list of projects.
  - *Policy Updates* – Staff developed and cleaned up various administrative and Council policies throughout the year including; Sister and Friendship City Policy, Flag Policy, Lost and Found Policy, Business Card Policy, Commissioners Handbook, Naming City Facilities policy, and the Meeting Room Use Policy.
  - *Finch Property* – Engaged in ongoing negotiations with the school district regarding 10480 Finch Avenue.
  - *Disaster Council Activities* - Disaster Council meetings were resumed in October 2025, following the last meeting in November 2022, reaffirming the City’s commitment to emergency preparedness and coordination. The next meeting is planned for Summer 2026.
  - *Cupertino 70<sup>th</sup> Anniversary* – Staff led the recognition of the City’s 70th anniversary with an event on November 26, 2025, at the Quinlan Community Center. The celebration included an Art Showcase in the lobby featuring more than thirty pieces of original artwork submitted by residents.
  - *SCENE Newsletter Updates* – Staff brought the SCENE newsletter in-house, saving the City thousands of dollars in annual design costs.
  - *Press Release Updates* – The City resumed the practice of publishing frequent press releases to keep the community informed about important projects, initiatives, and accomplishments, issuing twenty press releases between April 11, 2025, and February 27, 2026.
  - *Promotion and Outreach* – Staff supported the City’s first Dine Out for the 4th, Restaurant Week, and Big Game campaigns through a coordinated communications effort, including lawn signs, pop-up banners, social media, and print postcards. These efforts promoted Cupertino as a dining and entertainment destination for residents and visitors.
  - *Mayor’s Initiative* – Led the City’s promotional efforts for the first Mayor’s Initiative in several years, overseeing social media campaigns and e-notification strategies to engage the community and increase awareness.
  - *Increased Commission Support* – Established a new Administrative Assistant position classification in response to Council direction to support Commission and Committee meeting functions, including hybrid meetings, improving consistency and meeting support.
  - *Commissioners Handbook Update* – Staff worked with commission liaisons and made updates to the Commissioners Handbook that align with updates to the Council Procedures Manual. These updates provide clarity for staff and commissioners on legal and administrative procedures.
  - *Block Leader Program* – Expanded the Block Leader program and increased resident participation through emergency preparedness events, including Build-a-Kit workshops that guided residents in assembling emergency supplies and tailoring preparedness plans to their needs. The Block Party Grant program continued supporting community-led neighborhood events.
  - *Neighborhood Watch* – Partnered with the Santa Clara County Sheriff’s Office to deliver Neighborhood Watch trainings, strengthening resident capacity for neighborhood-level crime prevention.
  - *Emergency Preparedness* – Delivered multiple Personal Preparedness trainings and supported growth of the CERT program, increasing preparedness at both the individual and City-wide levels and encouraging residents to coordinate preparedness efforts with neighbors. Currently recruiting for a full-time Emergency Coordinator.
  - *The Great Shake Out* – Coordinated a City Hall earthquake evacuation drill as part of the statewide Great ShakeOut, involving City staff and Community Emergency Response Team (CERT) volunteers, and evaluating emergency communications, the emergency contact system, and staff evacuation procedures.

- *Explore Cupertino Hub* – Launched a new online hub to help residents and visitors explore the city, highlighting key attractions, businesses, and community resources.
- *Business License Amnesty Program* – Led citywide awareness campaign, including business outreach, social media engagement, coordination with stakeholders such as the Economic Development Committee and Cupertino Chamber of Commerce, and postcard noticing to increase awareness and participation among out of compliance businesses.
- *Shop Local Initiatives* – Launched multiple seasonal and event-based campaigns to promote local businesses and encourage community spending, including activations for Holiday Shop Local, Restaurant Week, The Big Game 2026, Dine Out July Fourth, and Bike to Work Day, collectively supporting local restaurants and retailers throughout the year.
- *Cupertino Business Resource Hub* – Launched a free online centralized platform to better connect local businesses with relevant resources and improve outreach to the City’s diverse business community.
- *Cupertino Chamber of Commerce* – Renegotiated the City–Chamber agreement, updating the scope of services and reducing the budget, resulting in \$47,000 in General Fund savings while maintaining program continuity into the third year of the agreement.
- *Economic Development Committee* – Served as staff liaison to the nine-member City Council–appointed committee, reactivated in 2025 to advance citywide economic development efforts.
- *Destination Maps* – Developed a series of maps to highlight key destinations and improve access to local amenities, including the Retail Shopping Map (shopping centers and retail businesses), Public Art & Recreation Map (40+ points of interest), and Wine Country Map (nearby wineries), supporting community engagement and visitor awareness across Cupertino.
- *Business License Directory* – Developed a public-facing directory of active business license holders, including both in-city and out-of-city businesses operating in Cupertino.
- *Business Resources Database* – Developed a centralized collection of support services to assist businesses at various stages, including starting, managing, and growing operations.
- *Project Coordination* – Facilitated an inter-departmental coordination to support permit facilitation for new and existing revenue-generating businesses, including Local Kitchens, Kunjip Express, Masakali Indian Cuisine, and Safar by Karimi.
- *Professional Women’s Business Luncheon* – Continued to host this luncheon to support business retention, expansion, and attraction in Cupertino, with food for the event sponsored by a local business.
- *Small Business Workshop Initiative* – Continued the technical assistance workshop initiative for small businesses, with SCORE (Service Corps of Retired Executives) joining a technical partner.
- *Cupertino Business Outreach Program* – Continued citywide outreach to local businesses, including top sales tax–generating businesses, hotels, restaurants, and office tenants, to strengthen relationships with the City. Expanded the program to include Economic Development Committee participation and introduced an online business intake questionnaire to broaden engagement.
- *Project UnlockED* – Coached and mentored Cupertino High School Future Business Leaders of America students on an economic development project, contributing to their third-place finish at the 2025 National Leadership Conference.
- *Small Business Saturday* – Led the City’s Small Business Saturday initiative, resulting in a promotional video encouraging the community to shop small and a City Council proclamation recognizing the day.
- *Business Connect e-Newsletter* – Sustained outreach to local businesses through the City’s email subscription system, distributing over 30 e-notifications.
- *Staying in Cupertino* – Developed the Staying in Cupertino webpage to support Transient Occupancy Tax (TOT) revenue by promoting local lodging options in Cupertino.
- *Targeted Business Outreach* – Conducted targeted outreach related to Monthly Chats with Mayor Chao, Oversized Vehicle Parking Ordinance, and housing redevelopment projects involving potential business displacement.
- *Business Attraction & Retention* – Advanced the City’s business attraction and retention efforts by supporting the activation of vacant commercial spaces, facilitating storefront reopenings, and assisting businesses displaced by housing development projects with relocation support. Businesses supported include Whole Foods, Taste Buds Kitchen, Voyager Craft Coffee, and Panera Bread.
- *Educational and Cultural trainings, webinars, and activities* – Offered staff training through webinars, onsite and virtual presentations, and activities to increase cultural awareness, knowledge, and communication as

well as promote a more inclusive and diverse work environment. Key events in FY25/26 included Hispanic Heritage Month, Diwali and Lunar New Year.

- *Recruitment and Retention* – In FY 2024-25, there were 28 Full Time (FT) recruitments. As of April 30, FY 2025-26, there have been 23 FT recruitments.
- *Benefits Administration* – Continued to process a considerable number of employee onboarding and onboarding functions. In FY 2024-25, there were 22 new FT hires, 21 separations. As of April 30, FY 2025-26, there have been 25 new FT hires and 8 FT separations.
- *Employee Engagement Initiatives* – Initiated additional efforts to improve citywide employee engagement and morale. Human Resources staff successfully managed the Annual Service Awards Employee luncheon, Annual Health and Benefits Fair and Lunch, as well as administering the City Manager’s new employee meet and greet sessions. Additionally, Human Resources organized and planned events for Public Service Employee appreciation weeks which included daily events including an employee picnic at Creekside Park.
- *Risk Management* – Administer the City’s Worker’s Compensation program and coordinate with the City’s third-party administrator. Managed and administered the City’s unemployment insurance program as well as the City’s DOT commercial driver program. Coordinated City’s OSHA safety and training programs and Risk Management Committee.
- *Organizational Development and Training* – In FY 2025-26, Human Resources offered employees with 41 with a variety of training programs to assist employees with not only required training, but also for their professional growth, health, and wellness as well as retirement and financial planning. Human Resources also coordinated the City’s participation in the Santa Clara and San Mateo County NextGen program and the Santa Clara County Leadership Academy to promote professional growth and succession planning within our agency. Additionally, Human Resources worked with four neighboring municipal agencies to pilot a newly created West Valley Regional supervisor academy which began in the Spring of 2026. HR is also partnered with Santa Clara University’s Leavey School of Business to offer management staff a Leadership Excellence Series

## **NEW INITIATIVES**

- *Public Engagement Strategy* – Initiated work on this City Work Program item following Council addition in December 2025, including research on best practices in other cities and development of a comprehensive approach to improve consistency in Citywide public engagement.
- *Emergency Operations Plan* – Engaged a consulting group to update the City’s Emergency Operations Plan to ensure the implementation of best practices in the field of emergency management.
- *The Public Safety Commission* – Continued focus on alert and warning systems, including increasing resident registration for AlertSCC. The Commission will also address scam and fraud prevention.
- *Council Goals Update* – Advanced planning for the next Council Goals, Vision Strategy, and two-year City Work Program, including preparation for a Council workshop to identify priorities and a structured process to develop the FY 27–29 City Work Program.
- *Legislative RFP* – Planned issuance a legislative RFP in late Summer 2026 to solicit proposals for the next City Lobbyist. This process will include the Council approved criteria and input for final selection as the lobbyist will be working directly with the City Council and the Legislative Review Committee.
- *Cupertino Summer of Celebrations* – Launched a new shop local campaign as part of the City’s celebration of the FIFA World Cup and Independence Day.
- *Economic Development City Work Program Initiatives* – Advancing three City Work Program projects focused on retail preservation, permit streamlining, and small business revitalization.
- *Microsoft Copilot Staff Upskilling* – This initiative focuses on practical, role-based training that helps staff use Copilot for everyday tasks such as drafting documents, summarizing information, data analysis, and meeting preparation. Training is paired with clear governance, security, and ethical use guidelines to ensure Copilot is used safely and effectively. By building internal capability and confidence with Copilot, the City is empowering staff to work smarter while maximizing the value of our Microsoft 365 investment.

## Performance Measures

### Administration Division

Goal: Strengthen trust and effectiveness in City operations through prompt and transparent communication.

Benefit: Council and residents experience responsive government and improved confidence in City operations.

<b>Performance Measures</b>	<b>FY24 Jul-Jun</b>	<b>FY25 Jul-Jun</b>	<b>FY26 Jul-Dec</b>
Percent of council requests acknowledged within 24 hours	N/A	N/A	85%
Percentage of unique and reasonable citizen requests to the City Manager's Office acknowledged in 3 business days	N/A	N/A	90%
Percent of Council requests/inquiries on published agenda items that are provided to Council at or before the Council meeting	N/A	N/A	100%

### City Clerk Division

Goal: Streamline information processing for Council, staff, and community members for compliance with State requirements and facilitate independent and transparent access to public information.

Benefit: All can fully participate in local government to achieve the community & organizational goals.

<b>Performance Measure</b>	<b>FY 2024 July-June</b>	<b>FY 2025 July-June</b>	<b>FY 2026 July-Dec</b>
Percent of City Council preliminary agenda posted on time, in accordance with Open Government Ordinance, 6 business days prior to meeting	N/A	N/A	100%
Percent of City Council Agendas packets prepared, posted and delivered 4 days prior to meeting	N/A	N/A	100%
Percent of timely filings of Fair Political Practices Commission Form 700 Statements of Economic Interest	N/A	N/A	79%
Percent of timely filings of Fair Political Practices Commission Forms 460/Campaign Committee reports	N/A	N/A	42%
Percent of City Council minutes for regular meetings presented for Council approval by the following regular meeting	100%	100%	100%
Percent of adopted City Council resolutions and ordinances processed and scanned to Laserfiche within 1 week of Clerk's office receipt of final, signed document	85% / 60%	100% / 100%	100%
Percent of Public Record Act requests responded to by the Statutory deadline date	99%	99%	100%

### Office of Communications

Goal: Promote and increase interest and participation in City services, programs, initiatives, and projects while building community pride and positive identification with the City among its residents.

Benefit: Residents have access to timely, engaging, and important information.

<b>Performance Measures</b>	<b>FY24 Jul-Jun</b>	<b>FY25 Jul-Jun</b>	<b>FY26 Jul-Dec</b>
Growth of number of total followers on City social media channels (Facebook, LinkedIn, X, Instagram, Nextdoor)	N/A	N/A	3,655 (+7.6%)
Percent of residents that rate the overall quality of information on the City's communications channels as good or excellent	N/A	N/A	N/A
Social media engagement: total number of followers including City Hall Nextdoor, Facebook, Twitter, and Instagram accounts	N/A	N/A	51,810
Social media engagement: average number of engagements (reactions, comments, shares, and clicks) per post on City Hall Facebook account	N/A	N/A	31
Community engagement: total number of City Manager Newsletter recipients	N/A	N/A	4803
Total number of Gov Delivery Notices sent	N/A	N/A	362

\*Social media engagement metrics seen here are different due to Facebook's changes on its metrics, how they calculate it, and what they provide now. Previously, Facebook would count any action as engagement; now they only count likes/reactions, comments, link clicks, and shares.

### **Office of Economic Development**

Goal: To actively pursue opportunities in the areas of business attraction, retention, and expansion as a means of promoting economic vitality, and strengthening the City's sales tax base to support Cupertino's excellent quality of life for its residents, businesses, and daytime population.

Benefit: Cupertino's economy and sales tax revenue base are diversified to further enhance the City's financial stability and its ability to provide quality amenities to the community.

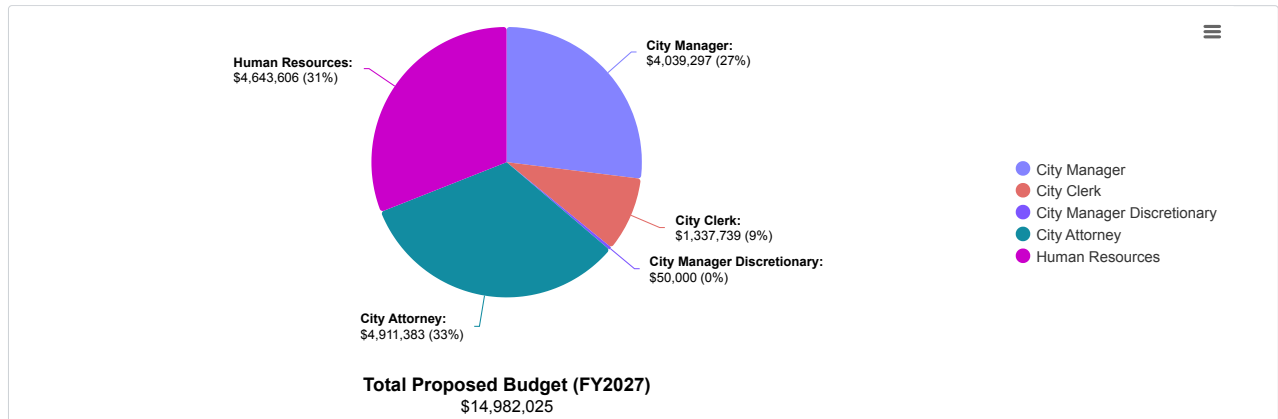
<b>Performance Measures</b>	<b>FY24 Jul-Jun</b>	<b>FY25 Jul-Jun</b>	<b>FY26 Jul-Dec</b>
Number of meetings conducted with developers and prospective businesses	N/A	N/A	70
Growth in the number of people subscribing to Business Connect Newsletter	N/A	N/A	628
Percentage growth of number of corporate visits	N/A	N/A	+7%

## **Proposed Budget**

It is recommended that City Council approve a budget of \$14,982,025 for the Administration department. This amount represents an increase of \$8,557,972 (133.2%) from the FY 2025-26 Adopted Budget.

This increase is primarily due to the reorganization of the Human Resources Division into the City Manager's Office. This transfer added 5 FTE and over \$3 million in contract services. The department also saw a return of 2.95 positions in the Emergency Management division which was moved to the Parks and Recreation department in Fiscal Year 2026. There was an additional increase in contract services for legal services in the City Attorney's Office division and funds were added to the City Clerk's Office due to the 2026 election cycle.

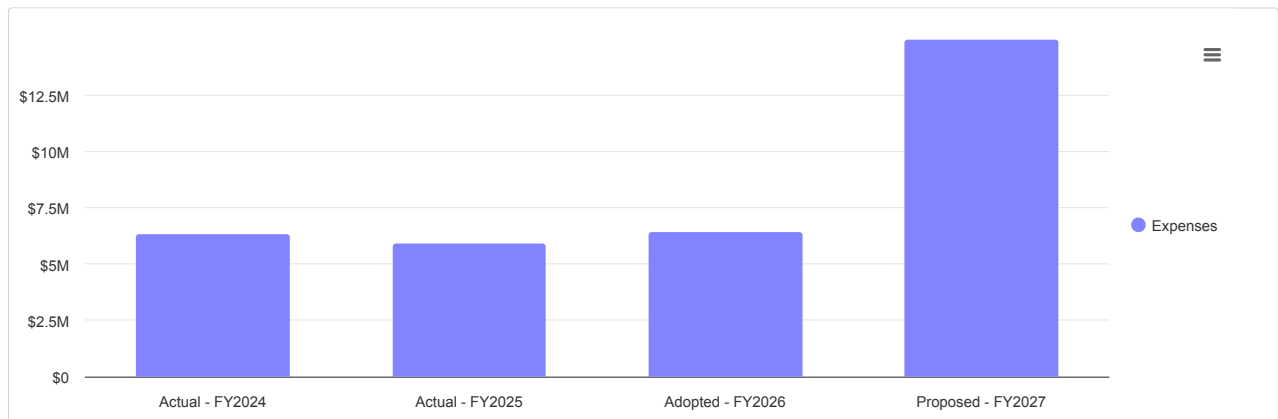
## Proposed Expenditures by Division



Data Updated: May 05, 2026, 12:06 AM

[View Report](#)

## Department Expenditure History



Data Updated: May 05, 2026, 12:06 AM

[View Report](#)

## Revenues and Expenditures

The following table details revenues and expenditures 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		ADOPTED		PROPOSED	
	FY2024	FY2025	FY2026	FY2026	FY2027	FY2027
<b>Expenses</b>						
Expenses						
Employee Compensation	\$3,173,960	\$2,419,097	\$3,115,770		4,414,516	
Employee Benefits	\$1,362,922	\$2,119,932	\$1,276,012		3,421,294	
Materials and Supplies	\$182,617	\$117,861	\$285,339		411,056	
Contract Services	\$1,028,893	\$992,980	\$683,932		5,770,557	
Contingencies	\$5,732	\$20,544	\$50,000		50,000	
Special Projects	\$224,741	\$0	\$555,000		-	
Cost Allocation	\$339,655	\$233,751	\$458,000		914,602	
<b>EXPENSES TOTAL</b>	<b>\$6,318,520</b>	<b>\$5,904,165</b>	<b>\$6,424,053</b>		<b>14,982,025</b>	
<b>EXPENSES TOTAL</b>	<b>\$6,318,520</b>	<b>\$5,904,165</b>	<b>\$6,424,053</b>		<b>14,982,025</b>	

	ACTUAL		ADOPTED		PROPOSED	
	FY2024	FY2025	FY2026	FY2027		
<b>Revenues</b>						
Transfers In	–	–	–			2,669,000
Intergovernmental	\$56,953	\$0	–			6,250
Charges for Services	\$1,201,781	\$2,672,448	\$2,432,652			5,612,370
Miscellaneous Revenue	\$202	\$556	–			12,500
Other Financing Sources	–	–	–			470,267
<b>REVENUES TOTAL</b>	<b>\$1,258,935</b>	<b>\$2,673,004</b>	<b>\$2,432,652</b>			<b>8,770,387</b>

## 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	FY2024	FY2025	FY2026	FY2027
<b>allocation</b>				
CITY CLERK	1	1	1	1
SENIOR ASSISTANT CITY ATTORNEY	1	1	1	1
EXEC ASST TO THE CITY COUNCIL	0.5	0.5	0.5	0.5
ASSIST TO THE CITY MNGR	0	0.95	0	1
HUMAN RESOURCES TECH	0	0	0	2
MANAGEMENT ANALYST	2.7	1	1	0
MULTIMEDIA COMMUNICATIONS SPEC	0	0	0	0
PUBLIC INFORMATION OFFICER	0.85	0	0	0
ADMINISTRATIVE ASSISTANT	1	2	3	3
HUMAN RESOURCES ANALYST II	0	0	0	2
DEPUTY CITY MANAGER	1	1	1	1
ENVIRONMENTAL PROGRAMS ASSISTANT	0.35	0	0	0
LEGAL SERVICES MANAGER	1	1	0	0
CITY ATTORNEY	1	1	1	1
SUSTAINABILITY MANAGER	0.75	0	0	0
COMMS AND MARKETING COORDINATOR	0	0.85	0.85	0.9
COMMUNITY RELATIONS COORD	0	0	0	1
DEPUTY CITY CLERK	1	1	1	1
SENIOR MANAGEMENT ANALYST	1	1	1	2
COMMUNITY OUTREACH SPECIALIST	0.9	0.9	0.9	0.95
CITY MANAGER	1	1	1	1
EMERGENCY SERVICES COORDINATOR (COMMUNITY RELATIONS COORD)	1	1	0	0
SPECIAL PROJECT EXECUTIVE	1	0	0	0
ASSISTANT CITY MANAGER	1	1	1	0
SR OFFICE ASSISTANT	1.8	1.8	1.9	2
RECEPTIONIST	0	0	1	1
ECONOMIC DEVELOPMENT MANAGER	1	1	1	1
EMERGENCY SERVICES COORDINATOR	0.95	0	0	0.95
EMERGENCY SERVICES COORDINATOR (COMMUNITY RELATIONS COORDINATOR)	0	0	0	0
HUMAN RESOURCES MANAGER	0	0	0	1
<b>ALLOCATION</b>	<b>21.8</b>	<b>19</b>	<b>18.15</b>	<b>25.3</b>

Staffing levels in Administration are changing due to the transfer of an Emergency Manager (Assistant to the City Manager), Emergency Services Coordinator (Management Analyst), and Community Relations Coordinator from the Parks & Recreation department. Also, the transfer of the Human Resources division from Administrative Services includes a Human Resources Manager, two Human Resources Analyst II, and two Human Resources Techs. Additionally, the Assistant City Manager position was eliminated, and the Management Analyst within the City Attorney's Office was reclassified to Senior Management Analyst.

# Administration

City Attorney

Budget Unit 100-15-141 General Fund - City Attorney - City Attorney

## Budget at a Glance

	PROPOSED
	FY2027
<b>Total Revenues</b>	262,501.00
<b>Total Expenditures</b>	1,965,847.00
<b>Total FTE</b>	2.60

## Program Overview

The City Attorney is appointed by the City Council to manage the legal affairs of the City, including the operation of the City Attorney's Office. The City Attorney's Office provides all legal services that are needed to support the City Council, City Commissions and Committees, City Manager, department directors, and City staff.

## Service Objectives

The mission of the City Attorney's Office is to protect and defend the City by all legal and ethical means and to provide the municipal corporation with high-quality legal service and advice. These legal services include the following:

- Prosecute and defend the City in any legal action such as civil matters involving personal injury or property damage, code enforcement, or any administrative action arising out of City business.
- Manage all property, auto and liability claims filed against or on behalf of the City, including investigation and disposition.
- Attend City Council, Planning Commission, and other public meetings as requested.
- Prepare and review proposed legislation including ordinances and resolutions.
- Draft and/or review contracts, agreements, and other legal documents.
- Conduct legal research and analysis, and prepare legal memoranda.
- Provide legal support for special projects.

## Proposed Budget

It is recommended that City Council approve a budget of \$1,965,847 for the Office of the City Attorney program. This represents an increase of \$440,877 (28.91%) from the FY 2025-26 Adopted Budget. The increase is primarily due to an increasing number of litigated matters, legal issues related to complex development projects and increasing number of public records act requests.

## Revenue and Expenditures

The following table details revenues and expenditures 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		ADOPTED	PROPOSED
	FY2024	FY2025	FY2026	FY2027
<b>Expenses</b>				
Expenses				
Employee Compensation	\$664,799	\$587,438	\$703,127	700,463
Employee Benefits	\$255,085	\$526,399	\$270,984	266,151
Materials and Supplies	\$15,009	\$15,398	\$25,562	19,705
Contract Services	\$667,931	\$577,411	\$470,528	920,422
Cost Allocation	–	\$49,555	\$54,769	59,106
<b>EXPENSES TOTAL</b>	<b>\$1,602,825</b>	<b>\$1,756,201</b>	<b>\$1,524,970</b>	<b>1,965,847</b>
<b>EXPENSES TOTAL</b>	<b>\$1,602,825</b>	<b>\$1,756,201</b>	<b>\$1,524,970</b>	<b>1,965,847</b>
<b>Revenues</b>				
Charges for Services	\$278,070	\$344,544	\$382,216	262,501
<b>REVENUES TOTAL</b>	<b>\$278,070</b>	<b>\$344,544</b>	<b>\$382,216</b>	<b>262,501</b>

## 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	FY2024	FY2025	FY2026	FY2027
<b>allocation</b>				
MANAGEMENT ANALYST	0	0	1	0
SENIOR ASSISTANT CITY ATTORNEY	1	1	1	1
LEGAL SERVICES MANAGER	1	1	0	0
CITY ATTORNEY	1	1	1	1
SENIOR MANAGEMENT ANALYST	0	0	0	0.6
<b>ALLOCATION</b>	<b>3</b>	<b>3</b>	<b>3</b>	<b>2.6</b>

There are no changes to the current levels of staffing. An interim City Attorney was outsourced beginning of FY 2025.

# Office of City Attorney

Insurance Administration

Budget Unit 100-15-417 General Fund - City Attorney's Office - Insurance Administration

## Budget at a Glance

AD: Insurance Administration

	PROPOSED
	FY2027
<b>Total Revenues</b>	1,957,317.00
<b>Total Expenditures</b>	2,945,536.00
<b>Total FTE</b>	0.40

## Program Overview

Insurance Administration: General and Excess Liability, Property, Cyber Liability and Excess, Auto Liability, and Auto Physical Damage programs.

## Service Objectives

- To ensure the City is protected from liability and losses.

## Proposed Budget

It is recommended that City Council approve a budget of \$2,945,536 for Insurance Administration. This is an increase of \$2,945,536 (100.0%) from the FY25-26 Adopted Budget.

In FY 2025-2026, this program was moved from Human Resources to the Office of the City Attorney. The prior year information can be found under Budget Unit 100-44-417. The variance is due to insurance premium increases.

## Revenue and Expenditures

The following table details revenues and expenditures 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.

AD: Insurance Administration

	ACTUAL		ADOPTED	PROPOSED
	FY2024	FY2025	FY2026	FY2027
<b>Expenses</b>				
Expenses				
Employee Compensation	-	-	-	67,598
Employee Benefits	-	-	-	25,094
Contract Services	-	-	-	2,843,751
Cost Allocation	-	-	-	9,093
<b>EXPENSES TOTAL</b>	-	-	-	<b>2,945,536</b>
<b>EXPENSES TOTAL</b>	-	-	-	<b>2,945,536</b>

	ACTUAL		ADOPTED	PROPOSED
	FY2024	FY2025	FY2026	FY2027
<b>Revenues</b>				
Charges for Services	-	-	-	1,957,317
<b>REVENUES TOTAL</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>1,957,317</b>

## 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.

### AD: Insurance Administration

position_title	FY2024	FY2025	FY2026	FY2027
<b>allocation</b>				
SENIOR MANAGEMENT ANALYST	0	0	0	0.4
<b>ALLOCATION</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0.4</b>

Staff time is being reallocated to reflect actual time spent in this program, including but not limited to liability claims management.

# Administration

City Clerk: Division Summary

## Programs

- [City Clerk](#)
- [Duplicating and Mail Services](#)
- [Elections](#)

## Division Overview

The City Clerk's office responsibilities include administrative and clerical duties associated with the City Council's agenda and actions, publishing legal notices, posting notice of commission vacancies, processing codification of City's Municipal Code, records management, compliance with Public Records Act requests, administering local elections, and providing mail service for City Departments.

The Duplicating and Mail Services program manages citywide mail and printing supplies and oversees maintenance of related equipment.

The Elections program administers general municipal elections, including processing candidate filings and Fair Political Practices Commission (FPPC) documents.

## Budget at a Glance

	PROPOSED
	<b>FY2027</b>
<b>Total Revenues</b>	294,894.00
<b>Total Expenditures</b>	1,337,739.00
<b>Total FTE</b>	5.00

## Service Objectives

- Ensure compliance with the Brown Act open meeting law, Maddy Act Commission vacancy requirements, and the Public Records Act, and maintain a records management system that complies with state law and provides timely access to City records.
- Provide accurate and timely information to the public, City Council, and staff.
- Respond to Public Record Act requests within the timeframes specified by state law.
- Provide City Council packets to the Council, staff, and the public in accordance with the Brown Act.
- Process and sort incoming and outgoing mail for all departments and oversee citywide supply of paper, envelopes, postage, and maintenance of mailing equipment.
- Administer local elections, ballot measures, and FPPC filings in compliance with state law, including timely processing of election filings.

## Revenue and Expenditures

The following table details revenues and expenditures 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		ADOPTED	PROPOSED
	FY2024	FY2025	FY2026	FY2027
<b>Expenses</b>				

	ACTUAL		ADOPTED	PROPOSED
	FY2024	FY2025	FY2026	FY2027
<b>Expenses</b>				
Employee Compensation	\$430,610	\$439,060	\$613,171	654,474
Employee Benefits	\$173,521	\$428,260	\$278,916	272,210
Materials and Supplies	\$50,647	\$40,951	\$93,089	95,781
Contract Services	\$53,624	\$170,356	\$49,914	201,610
Cost Allocation	\$3,855	\$49,572	\$63,897	113,664
<b>EXPENSES TOTAL</b>	<b>\$712,257</b>	<b>\$1,128,198</b>	<b>\$1,098,987</b>	<b>1,337,739</b>
<b>EXPENSES TOTAL</b>	<b>\$712,257</b>	<b>\$1,128,198</b>	<b>\$1,098,987</b>	<b>1,337,739</b>
<b>Revenues</b>				
Charges for Services	\$87,435	\$230,102	\$253,192	282,394
Miscellaneous Revenue	\$202	–	–	12,500
<b>REVENUES TOTAL</b>	<b>\$87,637</b>	<b>\$230,102</b>	<b>\$253,192</b>	<b>294,894</b>

## 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	FY2024	FY2025	FY2026	FY2027
<b>allocation</b>				
DEPUTY CITY CLERK	1	1	1	1
ADMINISTRATIVE ASSISTANT	1	1	2	2
SR OFFICE ASSISTANT	0.5	0.5	1	1
CITY CLERK	1	1	1	1
<b>ALLOCATION</b>	<b>3.5</b>	<b>3.5</b>	<b>5</b>	<b>5</b>

# Administration

City Clerk

Budget Unit 100-13-130 General Fund - City Clerk - City Clerk

## Budget at a Glance

	PROPOSED
	FY2027
<b>Total Revenues</b>	248,811.00
<b>Total Expenditures</b>	1,131,022.00
<b>Total FTE</b>	5.00

## Program Overview

The City Clerk's office responsibilities include administrative and clerical duties associated with the City Council's agenda and actions, publishing legal notices, posting notice of all commission vacancies, processing codification of City's Municipal Code, records management, compliance with Public Records Act requests, managing local elections, and providing mail service for City Departments.

## Service Objectives

- Ensure compliance with the Brown Act open meeting law, Maddy Act Commission vacancy requirements, and the Public Records Act, and maintain a records management system that complies with state law and provides timely access to City records.
- Provide accurate and timely information to the public, City Council, and staff.
- Respond to Public Record Act requests within the timeframes specified by state law.
- Provide City Council packets to the Council, staff, and the public in accordance with the Brown Act.

## Proposed Budget

It is recommended that City Council approve a budget of \$1,131,022 for the City Clerk division. This amount represents an increase of \$73,596 (6.9%) from the FY 2025-26 Adopted Budget.

The increase is due to staff compensation increases and cost allocation changes due to the updated Cost Allocation Plan (CAP) based on a CAP study performed in 2023. Increases were slightly offset by reductions in benefits and materials and supplies.

## Revenue and Expenditures

The following table details revenues and expenditures 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		ADOPTED		PROPOSED	
	FY2024	FY2025	FY2026	FY2027		
<b>Expenses</b>						
Expenses						
Employee Compensation	\$430,610	\$439,060	\$613,171			654,474

	ACTUAL		ADOPTED	PROPOSED
	FY2024	FY2025	FY2026	FY2027
Employee Benefits	\$173,521	\$428,260	\$278,916	272,210
Materials and Supplies	\$38,693	\$25,595	\$60,581	49,941
Contract Services	\$43,387	\$41,164	\$40,861	40,733
Cost Allocation	–	\$49,555	\$63,897	113,664
<b>EXPENSES TOTAL</b>	<b>\$686,211</b>	<b>\$983,634</b>	<b>\$1,057,426</b>	<b>1,131,022</b>
<b>EXPENSES TOTAL</b>	<b>\$686,211</b>	<b>\$983,634</b>	<b>\$1,057,426</b>	<b>1,131,022</b>
<b>Revenues</b>				
Charges for Services	\$87,435	\$201,273	\$222,387	248,811
Miscellaneous Revenue	\$202	–	–	–
<b>REVENUES TOTAL</b>	<b>\$87,637</b>	<b>\$201,273</b>	<b>\$222,387</b>	<b>248,811</b>

## 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	FY2024	FY2025	FY2026	FY2027
<b>allocation</b>				
DEPUTY CITY CLERK	1	1	1	1
ADMINISTRATIVE ASSISTANT	1	1	2	2
SR OFFICE ASSISTANT	0.5	0.5	1	1
CITY CLERK	1	1	1	1
<b>ALLOCATION</b>	<b>3.5</b>	<b>3.5</b>	<b>5</b>	<b>5</b>

Staffing is unchanged from the previous fiscal year.

# Administration

Duplicating and Mail Services

Budget Unit 100-13-132 General Fund - City Clerk - Duplicating and Mail Services

## Budget at a Glance

PROPOSED	
	FY2027
<b>Total Revenues</b>	33,583.00
<b>Total Expenditures</b>	45,366.00
<b>Total FTE</b>	–

## Program Overview

The Duplicating and Mail Services program manages citywide mail and printing supplies and oversees maintenance of related equipment.

## Service Objectives

- Process and sort incoming and outgoing mail for all departments and oversee citywide supply of paper, envelopes, postage, and maintenance of mailing equipment.

## Proposed Budget

It is recommended that City Council approve a budget of \$45,366 for the Duplicating and Mail Services program. This amount represents an increase of \$3,805 (9.1%) from the FY 2025-26 Adopted Budget.

This increase is primarily due to materials costs for Citywide mailings for mandatory public noticing as a result of postal fee increases.

## Revenue and Expenditures

The following table details revenues and expenditures 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		ADOPTED		PROPOSED
	FY2024	FY2025	FY2026	FY2027	
<b>Expenses</b>					
Expenses					
Materials and Supplies	\$11,377	\$9,421	\$32,508	35,366	
Contract Services	\$10,237	\$4,482	\$9,053	10,000	
Cost Allocation	\$3,375	–	–	–	
<b>EXPENSES TOTAL</b>	<b>\$24,989</b>	<b>\$13,903</b>	<b>\$41,561</b>	<b>45,366</b>	
<b>EXPENSES TOTAL</b>	<b>\$24,989</b>	<b>\$13,903</b>	<b>\$41,561</b>	<b>45,366</b>	
<b>Revenues</b>					
Charges for Services	–	\$28,829	\$30,805	33,583	
<b>REVENUES TOTAL</b>	<b>–</b>	<b>\$28,829</b>	<b>\$30,805</b>	<b>33,583</b>	

## Staffing

There is no staffing associated with this program.

# Administration

## Elections

Budget Unit 100-13-133 General Fund - City Clerk - Elections

### Budget at a Glance

PROPOSED	
	FY2027
<b>Total Revenues</b>	12,500.00
<b>Total Expenditures</b>	161,351.00
<b>Total FTE</b>	–

### Program Overview

The Elections program administers general municipal elections, including processing candidate filings and Fair Political Practices Commission (FPPC) documents.

### Service Objectives

- Administer local elections, ballot measures, and FPPC filings in compliance with state law, including timely processing of election filings.

### Proposed Budget

It is recommended that City Council approve a budget of \$161,351 for the Elections program. This amount represents an increase of \$161,351 (100%) from the FY2025-26 Adopted Budget.

The increase is due to the election cycle.

### Revenue and Expenditures

The following table details revenues and expenditures 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		ADOPTED	PROPOSED
	FY2024	FY2025	FY2026	FY2027
<b>Expenses</b>				
Expenses				
Materials and Supplies	\$577	\$5,934	–	10,474
Contract Services	–	\$124,710	–	150,877
Cost Allocation	\$480	\$17	–	–
<b>EXPENSES TOTAL</b>	<b>\$1,057</b>	<b>\$130,661</b>	<b>–</b>	<b>161,351</b>
<b>EXPENSES TOTAL</b>	<b>\$1,057</b>	<b>\$130,661</b>	<b>–</b>	<b>161,351</b>
<b>Revenues</b>				
Miscellaneous Revenue	–	–	–	12,500
<b>REVENUES TOTAL</b>	<b>–</b>	<b>–</b>	<b>–</b>	<b>12,500</b>

### Staffing

There is no staffing associated with this program.

# Administration

City Manager: Division Summary

## Programs

- [City Manager](#)
- [Office of Communications](#)
- [Office of Emergency Management](#)
  - Including [Community Outreach and Neighborhood Watch](#)
- [Economic Development](#)

## Program Overview

The City Manager is responsible to the City Council for the effective and efficient operation of the City. Under the direction of the City Council as a whole, the City Manager carries out the City's goals and objectives.

## Budget at a Glance

AD: City Manager Division

	PROPOSED
	FY2027
<b>Total Revenues</b>	1,932,971.00
<b>Total Expenditures</b>	4,039,297.00
<b>Total FTE</b>	12.30

## Service Objectives

- Accomplish the Council-approved City Work Program.
- Manage City operations.
- Ensure all laws and ordinances of the City are duly enforced and that all franchises, permits, licenses, and privileges granted by the City are faithfully performed and observed.
- Advise the City Council on policy, and the financial conditions and needs of the City.
- Research and respond to concerns regarding City operations of the City.
- Ensure that engagement and transparency are a City priority.
- Prepare reports and initiate recommendations as may be desirable or as requested by the City Council.
- Ensure that the City's policies and procedures provide a foundation for a secure financial position.

## Revenue and Expenditures

The following table details revenues and expenditures 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		ADOPTED		PROPOSED	
	FY2024	FY2025	FY2026	FY2027		
<b>Expenses</b>						
Expenses						
Employee Compensation	\$2,078,551	\$1,392,599	\$1,799,472			2,167,021

	ACTUAL		ADOPTED		PROPOSED	
	FY2024	FY2025	FY2026	FY2027		
Employee Benefits	\$934,315	\$1,165,274	\$726,112		867,237	
Materials and Supplies	\$116,960	\$61,512	\$166,688		192,470	
Contract Services	\$307,338	\$245,213	\$163,490		270,265	
Special Projects	\$224,741	\$0	\$555,000		-	
Cost Allocation	\$335,800	\$134,624	\$339,334		542,304	
<b>EXPENSES TOTAL</b>	<b>\$3,997,706</b>	<b>\$2,999,222</b>	<b>\$3,750,096</b>		<b>4,039,297</b>	
<b>EXPENSES TOTAL</b>	<b>\$3,997,706</b>	<b>\$2,999,222</b>	<b>\$3,750,096</b>		<b>4,039,297</b>	
<b>Revenues</b>						
Intergovernmental	\$56,953	\$0	-		6,250	
Charges for Services	\$836,276	\$2,097,802	\$1,797,244		1,926,721	
Miscellaneous Revenue	\$0	\$556	-		-	
<b>REVENUES TOTAL</b>	<b>\$893,229</b>	<b>\$2,098,358</b>	<b>\$1,797,244</b>		<b>1,932,971</b>	

## 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	FY2024	FY2025	FY2026	FY2027
<b>allocation</b>				
EXEC ASST TO THE CITY COUNCIL	0.5	0.5	0.5	0.5
ASSIST TO THE CITY MNGR	0	0.95	0	1
MANAGEMENT ANALYST	2.7	1	0	0
MULTIMEDIA COMMUNICATIONS SPEC	0	0	0	0
PUBLIC INFORMATION OFFICER	0.85	0	0	0
ADMINISTRATIVE ASSISTANT	0	1	1	1
DEPUTY CITY MANAGER	1	1	1	1
ENVIRONMENTAL PROGRAMS ASSISTANT	0.35	0	0	0
SUSTAINABILITY MANAGER	0.75	0	0	0
COMMS AND MARKETING COORDINATOR	0	0.85	0.85	0.9
SENIOR MANAGEMENT ANALYST	1	1	1	1
COMMUNITY OUTREACH SPECIALIST	0.9	0.9	0.9	0.95
CITY MANAGER	1	1	1	1
SPECIAL PROJECT EXECUTIVE	1	0	0	0
ASSISTANT CITY MANAGER	1	1	1	0
SR OFFICE ASSISTANT	1.3	1.3	0.9	1
RECEPTIONIST	0	0	1	1
ECONOMIC DEVELOPMENT MANAGER	1	1	1	1
EMERGENCY SERVICES COORDINATOR	0.95	0	0	0.95
EMERGENCY SERVICES COORDINATOR (COMMUNITY RELATIONS COORDINATOR)	1	1	0	1
<b>ALLOCATION</b>	<b>15.3</b>	<b>12.5</b>	<b>10.15</b>	<b>12.3</b>

Assistant City Manager position was eliminated and the duties were absorbed by the City Manager and Deputy City Manager. Senior Office Assistant, Communications and Marketing Coordinator, and Community Outreach Specialist were reallocated to more accurately reflect distribution of staff time. Emergency Manager (Assistant to the City Manager), Emergency Services Coordinator (Management Analyst), and Community Relations Coordinator were moved from Parks & Recreation as part of departmental reorganizations.



# Administration

City Manager

Budget Unit 100-12-120 General Fund - City Manager - City Manager

## Budget at a Glance

	PROPOSED
	FY2027
<b>Total Revenues</b>	1,370,726.00
<b>Total Expenditures</b>	1,990,545.00
<b>Total FTE</b>	6.50

## Program Overview

Under the direction of the City Council as a whole, the City Manager carries out the City's goals and objectives and ensures the effective and efficient operation of the City. City departments report to the City Manager, who oversees all operations of the city. The City Manager's Office advises the City Council on policy matters and assess the overall needs of the City, promotes public relations and strong partnerships with stakeholders in the community such as public safety providers, the school and college districts, businesses and nonprofits organizations. The City Manager's Office Budget is made up of five Divisions.

The Administration Division supports the City Manager's Office by establishing departmental policies and procedures, managing the City's legislative affairs and the City Work Program, and facilitating the goal-setting and prioritization process. This division also oversees the budget and purchasing process for the entire department as well as oversees the front lobby.

## Service Objectives

- Support effective City operations that meet performance and budget goals.
- Ensure all laws and ordinances of the City are duly enforced and that all franchises, permits, licenses, and privileges granted by the City are faithfully performed and observed.
- Facilitate the adoption and successful accomplishment of the City Work Program.
- Research and respond promptly to concerns regarding City operations.
- Prioritize public engagement and transparency through regular outreach and accessible information.
- Prepare timely reports and initiate recommendations as may be desirable or as requested by the City Council.
- Ensure that the City's policies and procedures provide a foundation for a secure financial position.
- Monitor and analyze all state legislative activity and track and identify important legislation impacting Cupertino.
- Ensure effective oversight of the City Clerk's Office, Legislative Affairs, Economic Development, Emergency Management, Human Resources, and Communications Divisions.
- Foster strong partnerships with Cupertino's public safety providers (Santa Clara County Sheriff's Office and Santa Clara County Fire Department), as well as with the elementary, high school and college districts.

## Proposed Budget

It is recommended that City Council approve a budget of \$1,990,545 for the City Manager's Office program. This amount represents a decrease of \$142,814 (6.7%) from the FY 2025-26 Adopted Budget.

This decrease is due primarily to the removal of the Assistant City Manager position. Additionally, there are no new Special Projects for this program for FY 2026-27. These decreases are slightly offset by increases in contract services due to the bi-annual community survey and the state lobbyist contract.

## Revenue and Expenditures

The following table details revenues and expenditures 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		ADOPTED	PROPOSED
	FY2024	FY2025	FY2026	FY2027
<b>Expenses</b>				
Expenses				
Employee Compensation	\$1,304,537	\$1,122,256	\$1,303,448	1,129,109
Employee Benefits	\$555,668	\$957,376	\$517,857	441,112
Materials and Supplies	\$38,198	\$30,797	\$109,641	107,032
Contract Services	\$215,602	\$176,439	\$81,920	165,528
Special Projects	\$38,415	–	\$200,000	–
Cost Allocation	–	\$102,413	\$120,493	147,764
<b>EXPENSES TOTAL</b>	<b>\$2,152,419</b>	<b>\$2,389,281</b>	<b>\$2,333,359</b>	<b>1,990,545</b>
<b>EXPENSES TOTAL</b>	<b>\$2,152,419</b>	<b>\$2,389,281</b>	<b>\$2,333,359</b>	<b>1,990,545</b>
<b>Revenues</b>				
Charges for Services	\$653,459	\$1,552,614	\$1,461,511	1,370,726
Miscellaneous Revenue	\$0	\$556	–	–
<b>REVENUES TOTAL</b>	<b>\$653,459</b>	<b>\$1,553,170</b>	<b>\$1,461,511</b>	<b>1,370,726</b>

## 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	FY2024	FY2025	FY2026	FY2027
<b>allocation</b>				
EXEC ASST TO THE CITY COUNCIL	0.5	0.5	0.5	0.5
MANAGEMENT ANALYST	1	0	0	0
ADMINISTRATIVE ASSISTANT	0	1	1	1
DEPUTY CITY MANAGER	1	1	1	1
SENIOR MANAGEMENT ANALYST	1	1	1	1
CITY MANAGER	1	1	1	1
SPECIAL PROJECT EXECUTIVE	1	0	0	0
ASSISTANT CITY MANAGER	1	1	1	0
SR OFFICE ASSISTANT	0.4	1.1	0.7	1
RECEPTIONIST	0	0	1	1
<b>ALLOCATION</b>	<b>6.9</b>	<b>6.6</b>	<b>7.2</b>	<b>6.5</b>

Assistant City Manager position was eliminated and the duties were absorbed by the City Manager and Deputy City Manager. Senior Office Assistant was reallocated due to a reorganization of duties.

# Administration

Sustainability

Budget Unit 100-12-122 General Fund - City Manager - Sustainability

## Budget at a Glance

PROPOSED	
	FY2027
<b>Total Revenues</b>	-
<b>Total Expenditures</b>	-
<b>Total FTE</b>	-

## Program Overview

In FY 2023-2024, this program was moved to Public Works. A complete discussion of the program can be found under Budget Unit 100-81-122. This program will remain in order to maintain historical data, however once all prior year data as listed in the table below is \$0, this program will be removed.

## Adopted Budget

There is no budget requested for this program.

## Revenues and Expenditures

The following table details revenues and expenditures 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		ADOPTED	PROPOSED
	FY2024	FY2025	FY2026	FY2027
<b>Expenses</b>				
Expenses				
Employee Compensation	\$0	\$0	-	-
Employee Benefits	\$0	\$0	-	-
Materials and Supplies	\$0	-	-	-
Special Projects	\$0	-	-	-
Cost Allocation	\$0	-	-	-
<b>EXPENSES TOTAL</b>	<b>\$0</b>	<b>\$0</b>	<b>-</b>	<b>-</b>
<b>EXPENSES TOTAL</b>	<b>\$0</b>	<b>\$0</b>	<b>-</b>	<b>-</b>
<b>Revenues</b>				
-	-	-	-	-
<b>REVENUES TOTAL</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>

## 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.

<b>PositionTitle</b>	<b>FY2024</b>	<b>FY2025</b>	<b>FY2026</b>	<b>FY2027</b>
<b>Allocation</b>				
MANAGEMENT ANALYST	0.7	0	0	0
ENVIRONMENTAL PROGRAMS ASSISTANT	0.35	0	0	0
SUSTAINABILITY MANAGER	0.75	0	0	0
<b>ALLOCATION</b>	<b>1.8</b>	<b>0</b>	<b>0</b>	<b>0</b>

# Administration

Office of Communications

Budget Unit 100-12-126 General Fund - City Manager - Office of Communications

## Budget at a Glance

PROPOSED	
	FY2027
<b>Total Revenues</b>	402,005.00
<b>Total Expenditures</b>	518,066.00
<b>Total FTE</b>	1.85

## Program Overview

The Communications Division ensures residents receive timely and important information through the City’s website, social media, newsletters, videos, digital marketing, graphics, and press releases. The Division supports citywide communications, serves as a liaison between departments and the community, and provides guidance on sharing information about City projects, programs, and events.

## Service Objectives

- Serve as the primary communications link between the City of Cupertino and residents
- Deliver timely and accurate information to the community through various forms of media including print, online, and video
- Build community pride and positive brand recognition with the City among residents
- Increase civic interest and participation in City services, initiatives, and activities
- Support the goals and initiatives of the City Council and all departments by disseminating clear messaging that aligns with organizational priorities
- Assist in creating better internal and external communication
- Build and maintain relationships with local and regional media to help ensure accurate and proactive coverage of the City

## Proposed Budget

It is recommended that City Council adopt a budget of \$518,066 for the Office of Communications program. This amount represents an increase of \$36,653 (7.6%) from the FY2025-26 Adopted Budget.

This increase is due primarily to compensation and benefits and an increase in materials to provide necessary training and development. These increases were slightly offset by the reduction in contract services and the absence of new Special Projects for FY 2026-27.

## Revenue and Expenditures

The following table details revenues and expenditures 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	ADOPTED		PROPOSED
	FY2024	FY2025	FY2026	FY2027

	ACTUAL		ADOPTED	PROPOSED
	FY2024	FY2025	FY2026	FY2027
<b>Expenses</b>				
Expenses				
Employee Compensation	\$202,101	\$270,342	\$292,233	322,915
Employee Benefits	\$115,303	\$207,898	\$115,623	124,132
Materials and Supplies	\$46,977	\$30,715	\$22,637	28,963
Contract Services	\$53,737	\$68,775	\$10,320	–
Special Projects	–	–	\$5,000	–
Cost Allocation	–	\$32,211	\$35,600	42,056
<b>EXPENSES TOTAL</b>	<b>\$418,119</b>	<b>\$609,941</b>	<b>\$481,413</b>	<b>518,066</b>
<b>EXPENSES TOTAL</b>	<b>\$418,119</b>	<b>\$609,941</b>	<b>\$481,413</b>	<b>518,066</b>
<b>Revenues</b>				
Charges for Services	–	\$545,188	\$335,733	402,005
<b>REVENUES TOTAL</b>	<b>–</b>	<b>\$545,188</b>	<b>\$335,733</b>	<b>402,005</b>

## 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	FY2024	FY2025	FY2026	FY2027
<b>allocation</b>				
COMMUNITY OUTREACH SPECIALIST	0.9	0.9	0.9	0.95
SR OFFICE ASSISTANT	0.9	0.2	0.2	0
PUBLIC INFORMATION OFFICER	0.85	0	0	0
COMMS AND MARKETING COORDINATOR	0	0.85	0.85	0.9
<b>ALLOCATION</b>	<b>2.65</b>	<b>1.95</b>	<b>1.95</b>	<b>1.85</b>

Staff was reallocated to better reflect actual time spent in this program and due to a reorganization of duties.

# Administration

Multimedia

Budget Unit 100-12-305 General Fund - City Manager - Multimedia

## Budget at a Glance

PROPOSED	
	FY2027
<b>Total Revenues</b>	-
<b>Total Expenditures</b>	-
<b>Total FTE</b>	-

## Program Overview

In FY 2023-24, this program was moved to Innovation & Technology. A complete discussion of the program can be found under Budget Unit 100-31-305. This program will remain in order to maintain historical data, however once all prior year data as listed in the table below is \$0, this program will be removed.

## Adopted Budget

There is no budget requested for this program.

## Revenue and Expenditures

The following table details revenues and expenditures 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	ADOPTED		PROPOSED	
	FY2024	FY2025	FY2026	FY2027	FY2027
<b>Expenses</b>					
Expenses					
Employee Compensation	\$0	-	-	-	-
Employee Benefits	\$0	-	-	-	-
<b>EXPENSES TOTAL</b>	<b>\$0</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>EXPENSES TOTAL</b>	<b>\$0</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Revenues</b>					
Charges for Services	\$167,188	-	-	-	-
<b>REVENUES TOTAL</b>	<b>\$167,188</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>

## 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.

AD: Multimedia

position_title	FY2024	FY2025	FY2026	FY2027
----------------	--------	--------	--------	--------

<b>position_title</b>	<b>FY2024</b>	<b>FY2025</b>	<b>FY2026</b>	<b>FY2027</b>
<b>allocation</b>				
MULTIMEDIA COMMUNICATIONS SPEC	0	0	0	0
<b>ALLOCATION</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>

# Administration

Public Access Support

Budget Unit 100-12-307 General Fund - City Manager - Public Access Support

## Budget at a Glance

PROPOSED	
	FY2027
<b>Total Revenues</b>	-
<b>Total Expenditures</b>	-
<b>Total FTE</b>	-

## Program Overview

In FY 2023-2024, this program was moved to Innovation & Technology. A complete discussion of the program can be found under Budget Unit 100-31-305. This program will remain in order to maintain historical data, however once all prior year data as listed in the table below is \$0, this program will be removed.

## Adopted Budget

There is no budget requested for this program.

## Revenue and Expenditures

The following table details revenues and expenditures 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		ADOPTED	PROPOSED	
	FY2024	FY2025	FY2026	FY2027	
<b>Expenses</b>					
Expenses					
Contract Services	\$9,450	-	-	-	
Cost Allocation	\$2,169	-	-	-	
<b>EXPENSES TOTAL</b>	<b>\$11,619</b>	-	-	-	
<b>EXPENSES TOTAL</b>	<b>\$11,619</b>	-	-	-	
<b>Revenues</b>					
-	-	-	-	-	
<b>REVENUES TOTAL</b>	-	-	-	-	

## Staffing

There is no staffing associated with this program.

# Administration

Community Outreach and Neighborhood Watch

Budget Unit 100-12-632 General Fund - City Manager - Community Outreach and Neighborhood Watch

## Budget at a Glance

PROPOSED	
	FY2027
<b>Total Revenues</b>	–
<b>Total Expenditures</b>	–
<b>Total FTE</b>	–

## Program Overview

Staffing and budget expenditures were consolidated under Budget Unit 100-12-633, since the Office of Emergency Management oversees this program. This program will remain in order to maintain historical data, however once all prior year data as listed in the table below is \$0, this program will be removed.

## Service Objectives

- Aid in the development, implementation, and coordination of City programs and community-building activities designed to bring Cupertino neighborhoods together.
- Coordinate and disseminate useful and important information to Cupertino residents through regular meetings and communications that build relationships and strengthen neighborhoods.
- Facilitate collaboration with Emergency Preparedness and Neighborhood Watch programs.
- Train residents to connect and organize neighbors and neighborhoods.
- Get Block Leaders involved in the Parks and Recreation System Master Plan.
- Create and implement Neighborhood Watch meetings and groups
- Disseminate important City news and safety information.
- Organize and conduct annual National Night Out initiative.

## Proposed Budget

There is no budget requested for this program.

## Revenue and Expenditures

The following table details revenues and expenditures 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	ADOPTED		PROPOSED	
	FY2024	FY2025	FY2026	FY2027	FY2027
<b>Expenses</b>					
Expenses					
Employee Compensation	\$103,733	\$0	–	–	–
Employee Benefits	\$44,700	\$0	–	–	–
Materials and Supplies	\$5,001	\$0	–	–	–

	ACTUAL		ADOPTED		PROPOSED	
	FY2024	FY2025	FY2026	FY2027		
Special Projects	\$7,623	\$0	-	-		
Cost Allocation	\$78,117	\$0	-	-		
<b>EXPENSES TOTAL</b>	<b>\$239,174</b>	<b>\$0</b>	<b>-</b>	<b>-</b>		
<b>EXPENSES TOTAL</b>	<b>\$239,174</b>	<b>\$0</b>	<b>-</b>	<b>-</b>		
<b>Revenues</b>						
Intergovernmental	\$56,953	\$0	-	-		
<b>REVENUES TOTAL</b>	<b>\$56,953</b>	<b>\$0</b>	<b>-</b>	<b>-</b>		

## 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.

### AD: Community Outreach...

position_title	FY2024	FY2025	FY2026	FY2027
<b>allocation</b>				
EMERGENCY SERVICES COORDINATOR (COMMUNITY RELATIONS COORDINATOR)	1	1	0	0
<b>ALLOCATION</b>	<b>1</b>	<b>1</b>	<b>0</b>	<b>0</b>

A transfer of 1.0 position in the Community Outreach and Neighborhood Watch division has been moved from Parks and Recreation Department (100-65-632) to this program in the City Manager's Office.

# Administration

Office of Emergency Management

Budget Unit 100-12-633 General Fund - City Manager - Office of Emergency Management

## Budget at a Glance

PROPOSED	
	FY2027
<b>Total Revenues</b>	160,240.00
<b>Total Expenditures</b>	929,395.00
<b>Total FTE</b>	2.95

## Program Overview

The Emergency Management Division's mission is to coordinate effective disaster response and recovery efforts. Through planning, training, and exercises, the division prepares and equips response personnel and community members to minimize the risks to life safety, property, and the environment. This Division also includes Community Outreach and Neighborhood Watch, which fosters communication and cultural understanding by recruiting and supporting neighborhood volunteers and promoting active community engagement.

## Service Objectives

- Develop and implement the goals and objectives of Cupertino's Office of Emergency Management.
- Maintain the City's Emergency Operations Center (EOC) in a perpetual state of operational readiness.
- Prepare, test, and update emergency response and recovery policies, plans, and procedures in compliance with the California Emergency Services Act, the Standardized Emergency Management System (SEMS), and the National Incident Management System (NIMS), and state law.
- Support and engage Citizen Corps including Block Leaders, Neighborhood Watch, Community Emergency Response Team (CERT), Cupertino Amateur Radio Emergency Service (CARES), and Medical Reserve Corps (MRC).
- Coordinate and deliver training of City staff in personal preparedness, SEMS/NIMS, and EOC functions.
- Operate emergency alert and notification systems including AlertSCC, Radio Cupertino, and digital platforms.
- Conduct emergency exercises and after-action reviews to evaluate and improve readiness.
- Lead community outreach and public education on emergency preparedness.
- Maintain effective partnerships with local, state, and national emergency management organizations and/or allied disaster preparedness and response agencies.
- Administer the contract for Law Enforcement Services with the Santa Clara County Sheriff's Office.
- Serve as liaison to the Santa Clara County Fire Department.
- Aid in the development, implementation, and coordination of City programs and community-building activities designed to bring Cupertino neighborhoods together, with an emphasis on emergency preparedness.
- Coordinate and disseminate relevant and important information to Cupertino residents through regular meetings and communications that build relationships and strengthen neighborhoods, and gather feedback and concerns.

- Facilitate collaboration with Emergency Preparedness and Neighborhood Watch programs.
- Train residents to connect and organize neighbors and neighborhoods.
- Coordinate Neighborhood Watch orientations and groups.
- Disseminate important City news and safety information.
- Organize and conduct annual National Night Out initiative.

## Proposed Budget

It is recommended that City Council adopt a budget of \$929,395 for the Office of Emergency Management program. This amount represents an increase of \$929,395 (100%) from the FY 2025-26 Adopted Budget.

This increase is due primarily to the transfer of the Office of Emergency Management from the Parks and Recreation department. Additionally, Community Outreach and Neighborhood Watch was absorbed into this program, which includes the transfer of one Community Relations Coordinator.

## Revenue and Expenditures

The following table details revenues and expenditures 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		ADOPTED		PROPOSED	
	FY2024	FY2025	FY2026	FY2027		
<b>Expenses</b>						
Expenses						
Employee Compensation	\$324,386	\$0	–	492,107		
Employee Benefits	\$148,831	\$0	–	202,701		
Materials and Supplies	\$17,096	\$0	–	40,474		
Contract Services	–	\$0	–	33,487		
Special Projects	\$4,129	\$0	–	–		
Cost Allocation	\$205,936	\$0	–	160,626		
<b>EXPENSES TOTAL</b>	<b>\$700,378</b>	<b>\$0</b>	<b>–</b>	<b>929,395</b>		
<b>EXPENSES TOTAL</b>	<b>\$700,378</b>	<b>\$0</b>	<b>–</b>	<b>929,395</b>		
<b>Revenues</b>						
Intergovernmental	–	\$0	–	6,250		
Charges for Services	\$15,629	\$0	–	153,990		
<b>REVENUES TOTAL</b>	<b>\$15,629</b>	<b>\$0</b>	<b>–</b>	<b>160,240</b>		

## 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.

### AD: Office of Emergency Management

position_title	FY2024	FY2025	FY2026	FY2027
<b>allocation</b>				
MANAGEMENT ANALYST	1	1	0	0
EMERGENCY SERVICES COORDINATOR (COMMUNITY RELATIONS COORDINATOR)	0	0	0	1
EMERGENCY SERVICES COORDINATOR	0.95	0	0	0.95
ASSIST TO THE CITY MNGR	0	0.95	0	1
<b>ALLOCATION</b>	<b>1.95</b>	<b>1.95</b>	<b>0</b>	<b>2.95</b>

A transfer of 1.95 positions in the Office of Emergency Management program have been moved from Parks & Recreation to the City Manager's Office as part of departmental reorganization. Additionally, one Community

Relations Coordinator has been moved from the Community Outreach and Neighborhood Watch program as part of a consolidation within the Office of Emergency Management.

# Administration

Economic Development

Budget Unit 100-12-705 General Fund - City Manager - Economic Development

## Budget at a Glance

PROPOSED	
	FY2027
Total Revenues	–
Total Expenditures	601,291.00
Total FTE	1.00

## Program Overview

The Economic Development Division oversees the development and implementation of policies and programs that support Cupertino's tax base and economy by delivering effective services to local businesses and fostering a business-friendly environment.

## Service Objectives

- Provide assistance and support to businesses that contribute to Cupertino's tax base and economy.
- Conduct outreach to existing small businesses to create strong working relationships.
- Collaborate with internal city team members to keep the needs of businesses in the forefront when reviewing applications and projects.
- Partner with local business associations, agencies, and organizations to create a strong and cohesive network offering business support and assistance.
- Support Cupertino's economic development efforts by engaging with regional organizations such as the Silicon Valley Economic Development Alliance (SVEDA), Small Business Development Center (SBDC), NOVAworks, Service Corps of Retired Executives (SCORE), and the International Council of Shopping Centers (ICSC).
- Track trends, data, studies to promote economic development within the city.
- Maintain relationships with commercial property owners, real estate brokers, tenant representatives, and other industry professionals to support leasing of retail and office spaces.

## Proposed Budget

It is recommended that City Council adopt a budget of \$601,291 for the Economic Development program. This amount represents an decrease of \$334,033 (-35.7%) from the FY 2025-26 Adopted Budget.

This decrease is due primarily to the absence of new Special Projects for FY 2026-27.

## Revenue and Expenditures

The following table details revenues and expenditures 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		ADOPTED		PROPOSED	
	FY2024	FY2025	FY2026	FY2027		
<b>Expenses</b>						
Expenses						
Employee Compensation	\$143,794	\$0	\$203,791	222,890		
Employee Benefits	\$69,813	\$0	\$92,632	99,292		
Materials and Supplies	\$9,689	\$0	\$34,410	16,001		
Contract Services	\$28,549	\$0	\$71,250	71,250		
Special Projects	\$174,574	–	\$350,000	–		
Cost Allocation	\$49,578	\$0	\$183,241	191,858		
<b>EXPENSES TOTAL</b>	<b>\$475,997</b>	<b>\$0</b>	<b>\$935,324</b>	<b>601,291</b>		
<b>EXPENSES TOTAL</b>	<b>\$475,997</b>	<b>\$0</b>	<b>\$935,324</b>	<b>601,291</b>		
<b>Revenues</b>						
–	–	–	–	–		
<b>REVENUES TOTAL</b>	<b>–</b>	<b>–</b>	<b>–</b>	<b>–</b>		

## 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.

PositionTitle	FY2024	FY2025	FY2026	FY2027
<b>Allocation</b>				
ECONOMIC DEVELOPMENT MANAGER	1	1	1	1
<b>ALLOCATION</b>	<b>1</b>	<b>1</b>	<b>1</b>	<b>1</b>

Staffing is unchanged from the previous fiscal year.

# Administration

City Manager Contingency

Budget Unit 100-14-123 General Fund - City Manager Discretionary - City Manager Contingency

## Budget at a Glance

PROPOSED	
	FY2027
Total Revenues	–
Total Expenditures	50,000.00
Total FTE	–

## Program Overview

The City Manager Contingency program is designed to address unforeseen citywide expenses that may arise during the year. To provide a cushion for any unexpected expenses, a contingencies expenditure category was added to each program in FY 2013-14. This category was established to cover any unforeseen expenses that may arise during the year. However, in FY 2020-21, the program contingencies were reduced from 5% of budgeted materials and contract services to 2.5%.

To provide a second layer of contingency for any unexpected expenditures, the City Manager Contingency was established. This contingency is in addition to the program contingency and is used for unexpected expenditures that exceed the program contingency. In FY 2020-21, the City Manager Contingency was also reduced from 5% of budgeted General Fund materials and contract services to 2.5%.

To further reduce expenditures, in FY 2021-22, the City Manager Contingency was reduced to \$75,000. In FY 2022-23, as part of an expenditure-reduction strategy, program contingencies were reduced to 1.25%, and the City Manager Contingency was reduced to \$50,000. These measures were aimed at maintaining fiscal responsibility while ensuring that unexpected expenses can still be addressed.

There were no expenditures from the City Manager's contingency in Fiscal Year 2023. Fiscal Year 2024 saw an expenditure of \$5,321.11, with the primary uses being employee appreciation events and quarterly town hall breakfasts. In Fiscal Year 2025, the contingency fund was utilized for \$20,543.96, with key expenses related to employee appreciation events and homeless encampment clean-up. In Fiscal Year 2026 to date, the contingency fund was utilized for \$9,850, with key expenses related to environmental site assessments and title/appraisal documents required for the sale of property at 10480 Finch Ave.

Program contingency budgets may be used by departments to cover unanticipated expenses at their discretion. However, the City Manager Contingency requires the approval of the City Manager before it can be used. Any usage of the City Manager Contingency is reported by staff to the City Council as part of the quarterly financial report. This reporting ensures transparency and accountability in the use of contingency funds.

## Proposed Budget

It is recommended that City Council adopt a budget of \$50,000 for the City Manager Contingency program. This budget is unchanged from the prior year.

## Revenue and Expenditures

The following table details revenues and expenditures 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		ADOPTED	PROPOSED
	FY2024	FY2025	FY2026	FY2027
<b>Expenses</b>				
Expenses				
Contingencies	\$5,732	\$20,544	\$50,000	50,000
<b>EXPENSES TOTAL</b>	<b>\$5,732</b>	<b>\$20,544</b>	<b>\$50,000</b>	<b>50,000</b>
<b>EXPENSES TOTAL</b>	<b>\$5,732</b>	<b>\$20,544</b>	<b>\$50,000</b>	<b>50,000</b>
<b>Revenues</b>				
-	-	-	-	-
<b>REVENUES TOTAL</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>

## Staffing

There is no staffing associated with this program.

# Administration

Human Resources

Budget Unit 100-16-412 General Fund - Human Resources - Human Resources

## Budget at a Glance

AD: Human Resources

	PROPOSED
	FY2027
<b>Total Revenues</b>	1,183,437.00
<b>Total Expenditures</b>	1,615,751.00
<b>Total FTE</b>	4.80

## Program Overview

The Human Resources Division is responsible for the administration of human resources programs, employee benefits, and labor relation programs including personnel selection, classification, compensation, equal employment opportunity, labor negotiations, employee relations, employee training and development, benefits, HRIS and retirement. The Human Resources Administration Division budget covers contracts and materials associated with supporting these internal services functions.

In addition, Human Resources administers risk management, safety and wellness programs, a self-insured workers' compensation program, and retiree medical insurance. Funding for these internal services is reflected in subsequent Human Resources program budgets.

## Service Objectives

- Provide a working environment where respect for the individual is encouraged and safeguarded.
- Provide timely personnel services to departments and divisions in a fair, objective, and equitable manner.
- Enter into agreements with employee groups concerning terms and conditions of employment.
- Provide an employee development program addressing immediate and long-term training needs.
- Provide departments a listing of qualified persons for employment consideration within sixty days of an authorized vacant position.
- Ensure equal employment opportunities.
- Administer classification plan.
- Administer employee benefits.
- Provide personnel services consistent with the operational needs of the user department.

## Proposed Budget

It is recommended that City Council adopt a budget of \$1,615,751 for the Human Resources program. This amount represents an increase of \$1,615,751 (100.0%) from the FY 2025-26 Adopted Budget.

This is due to the reorganization of Human Resources to the Administration Department.

## Revenue and Expenditures

The following table details revenues and expenditures 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.

AD: Human Resources

	ACTUAL		ADOPTED	PROPOSED
	FY2024	FY2025	FY2026	FY2027
<b>Expenses</b>				
Expenses				
Employee Compensation	-	-	-	791,161
Employee Benefits	-	-	-	353,559
Materials and Supplies	-	-	-	103,100
Contract Services	-	-	-	258,814
Cost Allocation	-	-	-	109,117
<b>EXPENSES TOTAL</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>1,615,751</b>
<b>EXPENSES TOTAL</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>1,615,751</b>
<b>Revenues</b>				
Charges for Services	-	-	-	1,183,437
<b>REVENUES TOTAL</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>1,183,437</b>

## 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.

AD: Human Resources

position_title	FY2024	FY2025	FY2026	FY2027
<b>allocation</b>				
HUMAN RESOURCES ANALYST II	0	0	0	1.8
HUMAN RESOURCES MANAGER	0	0	0	1
HUMAN RESOURCES TECH	0	0	0	2
<b>ALLOCATION</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>4.8</b>

A transfer of 4.8 staff positions in the Human Resources program have been moved under the City Manager's Office.

# Administration

Workers Compensation Insurance

Budget Unit 620-16-418 Workers' Compensation - Human Resources - Workers Compensation Insurance

## Budget at a Glance

AD: Workers Compensation Insurance

PROPOSED	
	FY2027
<b>Total Revenues</b>	470,267.00
<b>Total Expenditures</b>	527,858.00
<b>Total FTE</b>	0.20

## Program Overview

This program provides oversight of the Workers' Compensation program, including claims, proactive Risk Management, return to work accommodations and excess workers compensation insurance. Additionally, this program is responsible for the administration of the City's self-insured unemployment insurance benefit account.

## Service Objectives

- Manage employee industrial injury and/or illness and provide proactive risk management programs to ensure employee safety in the workplace.
- Monitor costs associated with claims.
- Analyze and implement proactive measures to curtail costs.
- Implement a return to work policy.
- Manage and administer the City's unemployment insurance benefit account with the State of CA.

## Proposed Budget

It is recommended that City Council adopt a budget of \$527,858 for the Workers Compensation Insurance program. This amount represents an increase of \$527,858 (100.0%) from the FY 2025-26 Adopted Budget.

This is due to the reorganization of Human Resources to the Administration Department.

## Revenue and Expenditures

The following table details revenues and expenditures 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.

AD: Workers Compensation Insurance

	ACTUAL		ADOPTED	PROPOSED
	FY2024	FY2025	FY2026	FY2027
<b>Expenses</b>				
Expenses				
Employee Compensation	-	-	-	33,799
Employee Benefits	-	-	-	13,698

	ACTUAL		ADOPTED	PROPOSED
	FY2024	FY2025	FY2026	FY2027
Contract Services	-	-	-	425,795
Cost Allocation	-	-	-	54,566
<b>EXPENSES TOTAL</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>527,858</b>
<b>EXPENSES TOTAL</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>527,858</b>
<b>Revenues</b>				
Other Financing Sources	-	-	-	470,267
<b>REVENUES TOTAL</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>470,267</b>

## 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.

### AD: Workers Compensation Insurance

position_title	FY2024	FY2025	FY2026	FY2027
<b>allocation</b>				
HUMAN RESOURCES ANALYST II	0	0	0	0.2
<b>ALLOCATION</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0.2</b>

A transfer of 0.2 staff positions in the Workers Compensation Insurance program have been moved under the City Manager's Office.

# Administration

Long Term Disability

Budget Unit 641-16-419 Compensated Absence/LTD - Human Resources - Long Term Disability

## Budget at a Glance

AD: Long Term Disability

PROPOSED	
	FY2027
<b>Total Revenues</b>	-
<b>Total Expenditures</b>	134,733.00
<b>Total FTE</b>	-

## Program Overview

This program oversees claims and premiums associated with Long Term Disability.

## Service Objectives

- Obtain and manage insurance policies
- Negotiate rates
- Coordinate claims

## Proposed Budget

It is recommended that City Council adopt a budget of \$134,733 for the Long Term Disability program. This amount represents an increase of \$134,733 (100.0%) from the FY 2025-26 Adopted Budget.

This is due to the reorganization of Human Resources to the Administration Department.

## Revenue and Expenditures

The following table details revenues and expenditures 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.

AD: Long Term Disability

	ACTUAL		ADOPTED		PROPOSED	
	FY2024	FY2025	FY2026	FY2026	FY2027	FY2027
<b>Expenses</b>						
Expenses						
Contract Services	-	-	-	-	-	133,900
Cost Allocation	-	-	-	-	-	833
<b>EXPENSES TOTAL</b>	-	-	-	-	-	<b>134,733</b>
<b>EXPENSES TOTAL</b>	-	-	-	-	-	<b>134,733</b>
<b>Revenues</b>						
-	-	-	-	-	-	-
<b>REVENUES TOTAL</b>	-	-	-	-	-	-

There is no staffing associated with this program.

# Administration

Compensated Absences

Budget Unit 641-16-420 Compensated Absence/LTD - Human Resources - Compensated Absences

## Budget at a Glance

AD: Compensated Absences

	PROPOSED
	FY2027
<b>Total Revenues</b>	1,052,000.00
<b>Total Expenditures</b>	727,212.00
<b>Total FTE</b>	–

## Program Overview

This program provides for payment of liabilities associated with employees retiring or leaving service.

## Service Objectives

Properly account and disburse benefits as set forth in the employee contracts.

## Proposed Budget

It is recommended that City Council adopt a budget of \$727,212 for the Compensated Absences program. This amount represents an increase of \$727,212 (100.0%) from the FY 2025-26 Adopted Budget.

This is due to the reorganization of Human Resources to the Administration Department.

## Revenue and Expenditures

The following table details revenues and expenditures 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.

AD: Compensated Absences

	ACTUAL		ADOPTED		PROPOSED	
	FY2024	FY2025	FY2026	FY2026	FY2027	FY2027
<b>Expenses</b>						
Expenses						
Contract Services	–	–	–	–	–	716,000
Cost Allocation	–	–	–	–	–	11,212
<b>EXPENSES TOTAL</b>	<b>–</b>	<b>–</b>	<b>–</b>	<b>–</b>	<b>–</b>	<b>727,212</b>
<b>EXPENSES TOTAL</b>	<b>–</b>	<b>–</b>	<b>–</b>	<b>–</b>	<b>–</b>	<b>727,212</b>
<b>Revenues</b>						
Transfers In	–	–	–	–	–	1,052,000
<b>REVENUES TOTAL</b>	<b>–</b>	<b>–</b>	<b>–</b>	<b>–</b>	<b>–</b>	<b>1,052,000</b>

There is no staffing associated with this program.



# Administration

Retiree Benefits

Budget Unit 642-16-414 Retiree Medical - Human Resources - Retiree Benefits

## Budget at a Glance

AD: Retiree Benefits

	PROPOSED
	FY2027
<b>Total Revenues</b>	1,617,000.00
<b>Total Expenditures</b>	1,638,052.00
<b>Total FTE</b>	–

## Program Overview

The Retiree Benefits program administers the City’s Other Post-Employment Benefits (OPEB).

## Service Objectives

Provide investment oversight and appropriate funding for the City’s retiree medical liability. The City established a trust account with Public Agency Retirement Services (PARS) that will fund the future liability. Annual contributions from the City are deposited into the trust and invested in a portfolio of equity, bond, and money market funds.

## Proposed Budget

It is recommended that City Council adopt a budget of \$1,638,052 for the Retiree Benefits program. This amount represents an increase of \$1,638,052 (100.0%) from the FY 2025-26 Adopted Budget.

This is due to the reorganization of Human Resources Division to the Administration Department.

## Revenue and Expenditures

The following table details revenues and expenditures 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.

AD: Retiree Benefits

	ACTUAL		ADOPTED	PROPOSED
	FY2024	FY2025	FY2026	FY2027
<b>Expenses</b>				
Expenses				
Employee Benefits	–	–	–	1,623,345
Cost Allocation	–	–	–	14,707
<b>EXPENSES TOTAL</b>	–	–	–	<b>1,638,052</b>
<b>EXPENSES TOTAL</b>	–	–	–	<b>1,638,052</b>
<b>Revenues</b>				
Transfers In	–	–	–	1,617,000

	ACTUAL		ADOPTED		PROPOSED	
	FY2024	FY2025	FY2026	FY2027		
REVENUES TOTAL	-	-	-			1,617,000

## Staffing

There is no staffing associated with this program

# Administration

Human Resources: Division Summary

## Programs

- [Human Resources](#)
- [Retiree Benefits](#)
- [Insurance Administration](#)
- [Workers Compensation Insurance](#)
- [Long Term Disability](#)
- [Compensated Absences](#)

## Division Overview

The Human Resources Division is responsible for the administration of human resources programs, employee benefits, and labor relation programs including personnel selection, classification, compensation, equal employment opportunity, labor negotiations, employee relations, employee training and development, benefits, HRIS and retirement. The Human Resources Administration Division budget covers contracts and materials associated with supporting these internal services functions.

In addition, Human Resources administers safety and wellness programs, a self-insured workers' compensation program, and retiree medical insurance. Funding for these internal services is reflected in subsequent Human Resources program budgets.

## Budget at a Glance

AD: Human Resources Division

	PROPOSED
	<b>FY2027</b>
<b>Total Revenues</b>	4,322,704.00
<b>Total Expenditures</b>	4,643,606.00
<b>Total FTE</b>	5.00

## Service Objectives

- Provide a working environment where respect for the individual is encouraged and safeguarded.
- Provide timely personnel services to departments and divisions in a fair, objective, and equitable manner.
- Enter into agreements with employee groups concerning terms and conditions of employment.
- Provide an employee development program addressing immediate and long-term training needs.
- Provide departments a listing of qualified persons for employment consideration within sixty days of an authorized vacant position.
- Ensure equal employment opportunities.
- Administer classification plan.
- Administer employee benefits.
- Provide personnel services consistent with the operational needs of the user department.

## Revenue and Expenditures

The following table details revenues and expenditures 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		ADOPTED	PROPOSED
	FY2024	FY2025	FY2026	FY2027
<b>Expenses</b>				
Expenses				
Employee Compensation	-	-	-	824,960
Employee Benefits	-	-	-	1,990,602
Materials and Supplies	-	-	-	103,100
Contract Services	-	-	-	1,534,509
Cost Allocation	-	-	-	190,435
<b>EXPENSES TOTAL</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>4,643,606</b>
<b>EXPENSES TOTAL</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>4,643,606</b>
<b>Revenues</b>				
Transfers In	-	-	-	2,669,000
Charges for Services	-	-	-	1,183,437
Other Financing Sources	-	-	-	470,267
<b>REVENUES TOTAL</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>4,322,704</b>

## 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.

### AD: Human Resources Division

position_title	FY2024	FY2025	FY2026	FY2027
<b>allocation</b>				
HUMAN RESOURCES ANALYST II	0	0	0	2
HUMAN RESOURCES MANAGER	0	0	0	1
HUMAN RESOURCES TECH	0	0	0	2
<b>ALLOCATION</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>5</b>

In FY2025-2026, the Human Resources Division was moved to Administration from the Administrative Services Department.

# Law Enforcement

Department Overview



## Budget Units

PROPOSED		FY2027
<b>Expenses</b>		
Law Enforcement		26,188,498
<b>EXPENSES TOTAL</b>		<b>26,188,498</b>

## Budget at a glance

PROPOSED		FY2027
<b>Total Revenues</b>		2,277,820.00
<b>Total Expenditures</b>		26,188,498.00
<b>Total FTE</b>		—

## Organization

Captain Neil Valenzuela, Office of the Sheriff

Law Enforcement  
(Contracted)

## Performance Measures

Goal: Maintain a safe environment to live, work, learn and play.

Benefit: All members of the community are safe, informed, empowered and supported.

Performance Measures	FY24 Jul-Jun	FY25 Jul-Jun	FY26 Jul-Dec

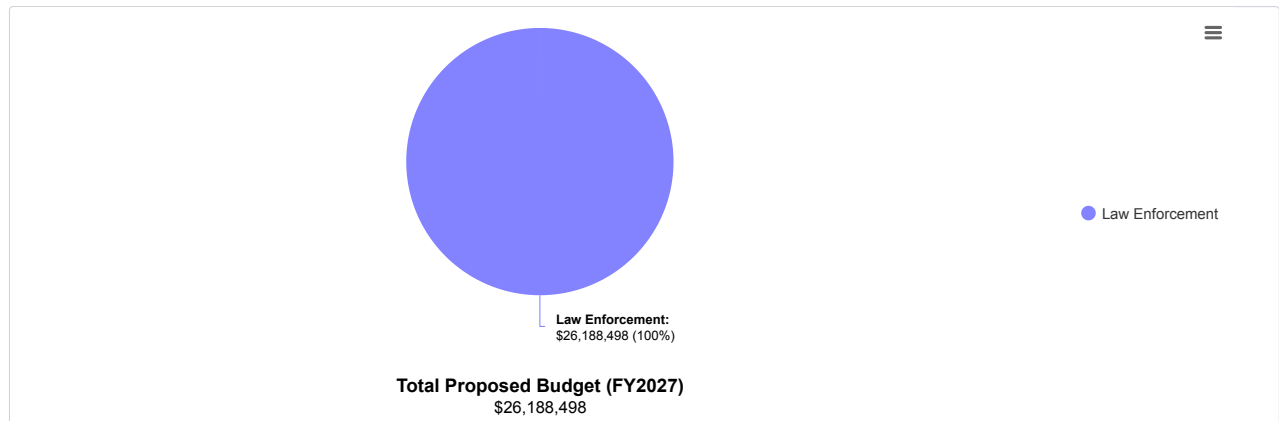
Percent of calls that met response time standards for:	Priority 1 Calls	N/A	N/A	25%
	Priority 2 Calls	N/A	N/A	69%
	Priority 3 Calls	N/A	N/A	80%
Percent of graduates from the Teen Academy	Teen & Citizen Academy	N/A	N/A	100%

## Proposed Budget

It is recommended that City Council approve a budget of \$26,188,498 for the Law Enforcement program. This amount represents an increase of \$6,645,810 (34%) from the FY 2025-26 Adopted Budget.

The increase is primarily due to the annual negotiated increase in the law enforcement contract.

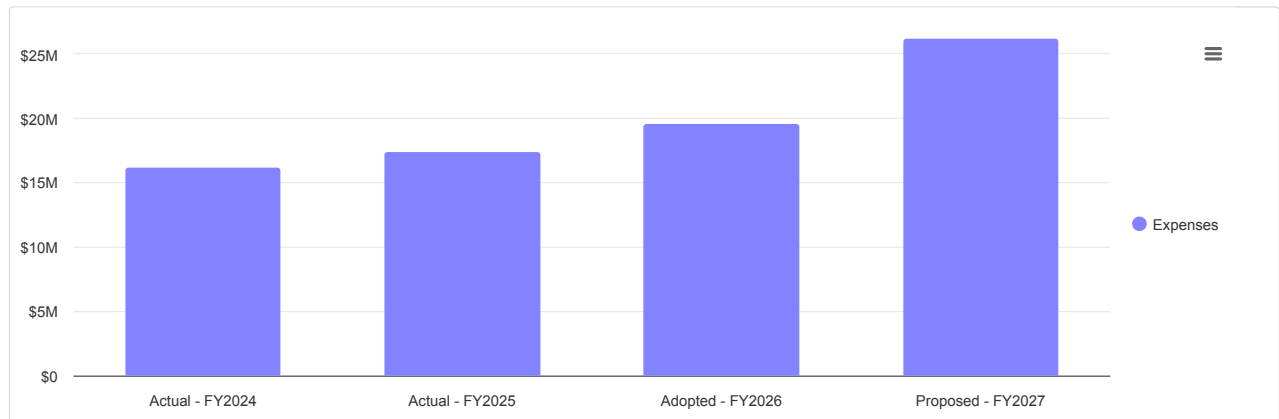
## Proposed Expenditures by Division



Data Updated: May 05, 2026, 12:06 AM

[View Report](#)

## Department Expenditure History



Data Updated: May 05, 2026, 12:06 AM

[View Report](#)

## 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.

	ACTUAL		ADOPTED	PROPOSED
	FY2024	FY2025	FY2026	FY2027
<b>Expenses</b>				
Expenses				
Materials and Supplies	\$457	\$479	\$450	480
Contract Services	\$16,059,209	\$16,961,140	\$19,353,570	25,844,796
Special Projects	–	\$62,250	–	–
Cost Allocation	\$144,684	\$363,102	\$188,668	343,222
<b>EXPENSES TOTAL</b>	<b>\$16,204,350</b>	<b>\$17,386,971</b>	<b>\$19,542,688</b>	<b>26,188,498</b>
<b>EXPENSES TOTAL</b>	<b>\$16,204,350</b>	<b>\$17,386,971</b>	<b>\$19,542,688</b>	<b>26,188,498</b>
<b>Revenues</b>				
Fines and Forfeitures	\$155,102	\$135,968	\$185,760	185,760
Intergovernmental	\$186,159	\$194,664	\$166,249	166,249
Charges for Services	\$304,442	\$64,391	\$371,200	371,200
Miscellaneous Revenue	\$1,006,552	\$1,094,927	\$1,216,303	1,554,611
<b>REVENUES TOTAL</b>	<b>\$1,652,255</b>	<b>\$1,489,949</b>	<b>\$1,939,512</b>	<b>2,277,820</b>

## Staffing

There is no staffing associated with this department.

# Law Enforcement

Budget Unit 100-20-200 General Fund - Law Enforcement - Law Enforcement

## Budget at a Glance

PROPOSED	
	FY2027
<b>Total Revenues</b>	2,277,820.00
<b>Total Expenditures</b>	26,188,498.00
<b>Total FTE</b>	—

## Program Overview

The Law Enforcement program provides law enforcement, emergency communications, and School Resource Officers. Law enforcement services are provided by the Santa Clara County Sheriff's Office, while communications services are provided by the Santa Clara County General Services Administration. Other services include general law enforcement (patrol), traffic enforcement and investigation, detective services, and additional resources from specialized units.

The State allocates the Citizens Option for Public Safety (COPS) grant to cities and counties for front-line law enforcement purposes. Funding is allocated proportionately based on population size with a minimum allocation of \$100,000 per jurisdiction. This grant will be used to partially offset the cost of a second School Resource Officer that was added in the FY 2016-17 school year. Furthermore, the City receives an annual donation from Apple for enhanced law enforcement services (two additional deputies) available to the entire community. The donation is \$1,160,732 for FY 2025-26.

## Service Objectives

- Protect life and property through innovative and progressive policing methods.
- Respond to Priority 1 emergency situations within an average of fewer than five minutes.
- Enforce the vehicle code with the goal of increasing traffic safety.
- Divert first time/minor youth offenders from the juvenile justice system.
- Provide daily on-site interaction with our youth.
- Provide annual Teen Academy during summer months providing community engagement and an introduction to law enforcement for youth (budgeted in the Public Safety Commission).

## Proposed Budget

It is recommended that City Council approve a budget of \$26,188,498 for the Law Enforcement program. This amount represents an increase of \$6,645,810 (34%) from the FY 2025-26 Adopted Budget.

The increase is primarily due to the annual negotiated increase in the law enforcement contract.

## 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		ADOPTED	PROPOSED
	FY2024	FY2025	FY2026	FY2027
<b>Expenses</b>				
Expenses				
Materials and Supplies	\$457	\$479	\$450	480
Contract Services	\$16,059,209	\$16,961,140	\$19,353,570	25,844,796
Special Projects	–	\$62,250	–	–
Cost Allocation	\$144,684	\$363,102	\$188,668	343,222
<b>EXPENSES TOTAL</b>	<b>\$16,204,350</b>	<b>\$17,386,971</b>	<b>\$19,542,688</b>	<b>26,188,498</b>
<b>EXPENSES TOTAL</b>	<b>\$16,204,350</b>	<b>\$17,386,971</b>	<b>\$19,542,688</b>	<b>26,188,498</b>
<b>Revenues</b>				
Fines and Forfeitures	\$155,102	\$135,968	\$185,760	185,760
Intergovernmental	\$186,159	\$194,664	\$166,249	166,249
Charges for Services	\$304,442	\$64,391	\$371,200	371,200
Miscellaneous Revenue	\$1,006,552	\$1,094,927	\$1,216,303	1,554,611
<b>REVENUES TOTAL</b>	<b>\$1,652,255</b>	<b>\$1,489,949</b>	<b>\$1,939,512</b>	<b>2,277,820</b>

## Staffing

There is no staffing associated with this program.

# Law Enforcement

Interoperability Project



Budget Unit 100-20-201 General Fund - Law Enforcement - Interoperability Project

## Budget at a Glance

PROPOSED	
	FY2027
<b>Total Revenues</b>	-
<b>Total Expenditures</b>	-
<b>Total FTE</b>	-

## Program Overview

The Silicon Valley Regional Interoperability Authority (SVRIA) was formed under the Joint Exercise of Powers Act (JPA) to provide interoperable communications solutions to its members. The SVRIA represents the interests of all public safety agencies in Santa Clara County through its members. It services the Santa Clara Operational Area which includes the County of Santa Clara, its fifteen cities and towns, and all special districts. This program will remain in order to maintain historical data, however once all prior year data as listed in the table below is \$0, this program will be removed.

## Service Objectives

SVRIA exists to identify, coordinate, and implement communications interoperability solutions to its member agencies. The purpose of these projects is to seamlessly integrate voice and data communications between law enforcement, the fire and rescue service, emergency medical services, and emergency management for routine operations, critical incidents, and disaster response and recovery.

## Proposed Budget

There is no budget requested for this program.

## 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		ADOPTED	PROPOSED	
	FY2024	FY2025	FY2026	FY2027	
<b>Expenses</b>					
-	-	-	-	-	-
<b>EXPENSES TOTAL</b>	-	-	-	-	-
<b>Revenues</b>					
-	-	-	-	-	-
<b>REVENUES TOTAL</b>	-	-	-	-	-

## Staffing

There is no staffing associated with this program



# Innovation & Technology

Department Home page

## [Department Overview](#)

### Divisions/Programs

- [Innovation & Technology Administration](#)
- [Video](#)
- [Applications](#)
- [Infrastructure](#)
- [GIS](#)

# Innovation & Technology

Video

Budget Unit 100-31-305 General Fund - Video - Video

## Budget at a Glance

	PROPOSED
	<b>FY2027</b>
<b>Total Revenues</b>	108,337.00
<b>Total Expenditures</b>	1,417,554.00
<b>Total FTE</b>	3.35

## Program Overview

The Video Division manages Cupertino's public communication channels, including the City Channel, YouTube, and digital signage in City facilities. The team produces and streams hybrid Council and Planning Commission meetings, provides video production and editing services for City departments, and supports Commission meetings through webinar training, technical setup, and timely posting of recordings. These efforts ensure transparent communication and keep residents informed and engaged.

## Service Objectives

**Public Communication Channel:** Through City Channel, YouTube, and Digital Signage Cupertino's delivering information to residents and providing coverage of City meetings and community events.

**Live Meeting Production and Webcasting:** Production of hybrid Council and Planning Commission meetings, ensuring smooth integration of in-person and virtual participation. Meetings are streamed live on YouTube and Granicus, providing real-time public access. Recordings are archived for on-demand viewing, supporting transparency, civic engagement, and easy access to past meetings.

**Multimedia Production and Editing:** Providing professional video production and editing services to support the communication needs of all City departments including City Council. This includes producing promotional videos, educational content, and event coverage while ensuring that all video production equipment remains operational and up to date.

**Commission Meeting Support:** Providing comprehensive support for Commission meetings, including Zoom webinar training for staff, technical setup, post-meeting editing, and ensuring timely posting of recordings to public platforms.

## Proposed Budget

It is recommended that City Council approve a Budget of \$1,417,554 for the Video program. This represents an increase of \$284,561 (25%) from the FY 2025-26 Adopted Budget.

The increase is primarily due to the Special Project budget requests for new PEG funded video production equipment, increase in compensation and benefits to account staff time being reallocated to better reflect actual time spent in this program, as well as the Materials budget requests below.

Proposal	Appropriation
Ki Pro Ultra	\$6,500
Lobby Monitor Replacements	\$7,500
<b>Total</b>	<b>\$14,000</b>

The increase is also due to the Contract Services budget request outlined below.

Proposal	Appropriation
Tally System	\$12,000
<b>Total</b>	<b>\$12,000</b>

This division is requesting a total of \$26,000 for Materials and Contract Services budget requests.

## Special Projects

Special Projects reflect new PEG funded video production equipment purchases. The chart below outlines the proposed Special Projects budget requests.

Proposal	Appropriation
Tiger Serve Metadata Controller	\$17,000
Panasonic PTZ Cameras and Controller	\$115,000
<b>Total</b>	<b>\$127,000</b>

## Revenue and Expenditures

The following table details revenues and expenditures 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		ADOPTED	PROPOSED
	FY2024	FY2025	FY2026	FY2027
<b>Expenses</b>				
Expenses				
Employee Compensation	\$514,189	\$543,384	\$573,733	633,441
Employee Benefits	\$203,771	\$426,953	\$224,471	246,046
Materials and Supplies	\$20,270	\$36,090	\$46,200	69,384
Contract Services	\$43,071	\$144,601	\$230,660	260,528
Special Projects	\$40,242	\$197,727	–	132,000
Cost Allocation	–	\$52,517	\$57,929	76,155
<b>EXPENSES TOTAL</b>	<b>\$821,543</b>	<b>\$1,401,273</b>	<b>\$1,132,993</b>	<b>1,417,554</b>
<b>EXPENSES TOTAL</b>	<b>\$821,543</b>	<b>\$1,401,273</b>	<b>\$1,132,993</b>	<b>1,417,554</b>
<b>Revenues</b>				
Charges for Services	\$10,829	\$85,565	\$85,163	108,337
<b>REVENUES TOTAL</b>	<b>\$10,829</b>	<b>\$85,565</b>	<b>\$85,163</b>	<b>108,337</b>

## 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.

<b>position_title</b>	<b>FY2024</b>	<b>FY2025</b>	<b>FY2026</b>	<b>FY2027</b>
<b>allocation</b>				
CHIEF TECHNOLOGY OFFICER	0	0.13	0.25	0.25
MULTIMEDIA COMMUNICATIONS SPEC	3	3	3	3
MANAGEMENT ANALYST	0	0	0	0.1
<b>ALLOCATION</b>	<b>3</b>	<b>3.13</b>	<b>3.25</b>	<b>3.35</b>

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

# Innovation & Technology

Applications

Budget Unit 100-32-308 General Fund - Applications - Applications

## Budget at a Glance

	PROPOSED
	FY2027
<b>Total Revenues</b>	1,807,503.00
<b>Total Expenditures</b>	2,641,052.00
<b>Total FTE</b>	3.53

## Program Overview

The Applications Division manages and supports the City's enterprise software systems that power critical business operations across departments. The Division oversees the full lifecycle of key platforms — including Financial ERP, Land-Use Management, Recreation Management, procurement, records retention, CRM, and customer-facing portals — ensuring they are effectively implemented, maintained, and aligned with organizational needs.

The team also manages the City's website and Intranet, and supports digital services such as permitting, licensing, inspections, and enforcement. In addition, the Division develops custom applications, such as bid management and residential parking permits, while ensuring strong data governance and seamless integration across enterprise systems.

## Service Objectives

- Implement business solutions that align with customer requirements and integrates into the City's application framework.
- Aid departments in developing efficient business processes that are easy to operate and can be digitized and implemented in existing or new enterprise applications.
- Collaborate closely with City staff and departments to ensure enterprise application platforms are regularly updated, meet functional requirements, deliver value to stakeholders, and align with the City's long-term technology strategy.
- Develop and maintain user-friendly online and mobile access to municipal information and services.
- Supports the enterprise data in the data warehouse.
- Facilitate the use of communication and technical resources by non-technical staff and customers.
- Produce business analytics dashboards for city staff and external stakeholders.
- Ensure all public-facing applications comply with ADA and WCAG standards through accessible design, testing, vendor coordination, and ongoing monitoring.

## Proposed Budget

It is recommended that City Council approve a budget of \$2,641,052 for the Applications division. This represents an increase of \$311,392 (13.3%) from the FY 2025-26 Adopted Budget.

The increase is due to the rise in Employee Compensation and Benefits.

The increase is also primarily due to Materials reflecting the replacement ERP maintenance cost, new ongoing budgets for Council approved FY26 requests.

The chart below outlines the proposed budget requests:

Proposal	Appropriation
DocAccess	\$15,000
OpenCounter	\$37,000
<b>Total</b>	<b>\$52,000</b>

The division is requesting a total of \$52,000 in proposed funding.

## Revenue and Expenditures

The following table details revenues and expenditures 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		ADOPTED	PROPOSED
	FY2024	FY2025	FY2026	FY2027
<b>Expenses</b>				
Expenses				
Employee Compensation	\$687,647	\$887,909	\$840,993	944,859
Employee Benefits	\$232,209	\$526,742	\$246,704	266,255
Materials and Supplies	\$887,573	\$1,027,935	\$1,049,696	1,219,080
Contract Services	\$111,731	\$91,921	\$118,329	130,611
Special Projects	\$158,825	\$20,800	–	–
Cost Allocation	–	\$50,381	\$73,938	80,247
<b>EXPENSES TOTAL</b>	<b>\$2,077,985</b>	<b>\$2,605,689</b>	<b>\$2,329,660</b>	<b>2,641,052</b>
<b>EXPENSES TOTAL</b>	<b>\$2,077,985</b>	<b>\$2,605,689</b>	<b>\$2,329,660</b>	<b>2,641,052</b>
<b>Revenues</b>				
Intergovernmental	\$24,480	\$35,520	–	–
Charges for Services	\$1,539,005	\$1,288,403	\$1,504,856	1,504,503
Miscellaneous Revenue	–	\$390,950	\$300,000	303,000
<b>REVENUES TOTAL</b>	<b>\$1,563,485</b>	<b>\$1,714,873</b>	<b>\$1,804,856</b>	<b>1,807,503</b>

## 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	FY2024	FY2025	FY2026	FY2027
<b>allocation</b>				
MANAGEMENT ANALYST	0.3	0.3	0.3	0.3
CHIEF TECHNOLOGY OFFICER	0.2	0.75	0.23	0.23
INNOVATION & TECHNOLOGY MGR APPS	1	0	1	1
BUSINESS SYSTEMS ANALYST	2	2	2	2
INTERN III	0	0	0	0
<b>ALLOCATION</b>	<b>3.5</b>	<b>3.05</b>	<b>3.53</b>	<b>3.53</b>

There are no changes to the current level of staffing.



# Innovation & Technology

Innovation & Technology Administration

Budget Unit 610-30-300 Information Technology - I&T Administration - Innovation & Technology Administration

## Budget at a Glance

PROPOSED	
	FY2027
<b>Total Revenues</b>	70,259.00
<b>Total Expenditures</b>	214,251.00
<b>Total FTE</b>	0.13

## Program Overview

The Innovation & Technology Department Administration Division is responsible for the strategic planning, governance, policy setting, and leadership in the use of digital services for the City. The services include a state of the art network which provides transport for best of class business applications, e.g., financial, land management, recreation, asset management, HR, e-commerce and work order management. Additionally, Administration ensures oversight of budget, tactical plans, succession planning, partnership development (internal/external) and staffing. Procurement and budget monitoring are also responsibilities of Administration.

## Service Objectives

- Develop a roadmap to effectively leverage existing technology and adopt emerging technology to meet business needs.
- Create and sustain a workplace atmosphere that promotes a balance between employee innovation, accountability and business needs.
- Ensure two-way communication between and among the City organization and stakeholders.
- Improve user experience including ease of use, availability, and accessibility within the context of compliance with industry standards.
- Ensure transparent and easy access to City information and services via multiple technologies, e.g. social media, TV, web, and radio.

## Proposed Budget

It is recommended that City Council approve a Budget of \$214,251 for the Innovation & Technology Administration program. This represents a decrease of \$9,980 (-4.5%) from the FY 2025-26 Adopted Budget.

This budget is relatively unchanged from the prior fiscal year.

## Revenue and Expenditures

The following table details revenues and expenditures. 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		ADOPTED		PROPOSED	
	FY2024	FY2025	FY2026	FY2026	FY2027	FY2027
<b>Expenses</b>						

	ACTUAL		ADOPTED	PROPOSED
	FY2024	FY2025	FY2026	FY2027
<b>Expenses</b>				
Employee Compensation	\$148,116	\$51,526	\$39,787	30,115
Employee Benefits	\$72,678	\$12,051	\$16,263	12,644
Materials and Supplies	\$2,918	\$4,491	\$9,657	13,664
Contract Services	\$757	\$348	\$6,914	7,564
Special Projects	\$67,380	–	–	–
Cost Allocation	–	\$4,130	\$151,610	150,264
Transfers Out	\$60,000	–	–	–
<b>EXPENSES TOTAL</b>	<b>\$351,849</b>	<b>\$72,546</b>	<b>\$224,231</b>	<b>214,251</b>
<b>EXPENSES TOTAL</b>	<b>\$351,849</b>	<b>\$72,546</b>	<b>\$224,231</b>	<b>214,251</b>
<b>Revenues</b>				
Transfers In	–	\$22,479	–	–
Charges for Services	–	\$191,672	\$89,599	70,259
<b>REVENUES TOTAL</b>	<b>–</b>	<b>\$214,151</b>	<b>\$89,599</b>	<b>70,259</b>

## 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	FY2024	FY2025	FY2026	FY2027
<b>allocation</b>				
MANAGEMENT ANALYST	0.15	0.15	0.15	0.05
CHIEF TECHNOLOGY OFFICER	0.38	0.1	0.08	0.08
<b>ALLOCATION</b>	<b>0.53</b>	<b>0.25</b>	<b>0.23</b>	<b>0.13</b>

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

# Innovation & Technology

Infrastructure

Budget Unit 610-34-310 Information Technology - Infrastructure - Infrastructure

## Budget at a Glance

	PROPOSED
	FY2027
<b>Total Revenues</b>	3,316,916.00
<b>Total Expenditures</b>	3,309,381.00
<b>Total FTE</b>	4.52

## Program Overview

The I&T Infrastructure division is responsible for planning, developing, implementing, and maintaining the core technological systems that support the organization's daily operations and long-term goals. This division manages both physical and virtual components, including servers, data centers, networks, cloud platforms, multi-function printers, and end-user devices. It oversees the installation and configuration of hardware and software, ensuring seamless connectivity and optimal performance across systems.

Key responsibilities include server and network management, data storage, backup and recovery, cybersecurity, and technical support. The division plays a critical role in safeguarding the organization's data and systems through security protocols, threat detection, and disaster recovery planning. Additionally, the Infrastructure Manager and staff are also responsible for helpdesk, conference room audio-visual systems, project management of implementations and upgrades, purchasing and inventory control, technical training, and maintenance of all systems.

By ensuring the reliability, performance, and security of IT systems, the IT infrastructure division enables business continuity, operational efficiency, and the delivery of high-quality services across the organization. Infrastructure is also tasked with ensuring that the City continues to follow best practices, standards, and compliance in technology adoption, security frameworks (NIST), payment processing (PCI), and State and Local Government code.

## Service Objectives

- Provide and continuously improve helpdesk support as this function is often the face of IT that staff interacts with on a daily basis.
- Deliver efficient, timely, and reliable services to meet and exceed customer expectations.
- Maintain standards and procedures for the replacement, support, and maintenance of all City-owned computing devices, printers, networks, conference room audio-visual equipment, peripherals and systems defined by City policy.
- Manage and support the City's server and network infrastructure and data centers, ensuring 99.9% availability of network resources.
- Proactively monitor and protect the City 24/7 from cyberthreats and conduct ongoing City-wide educational and security-related training programs.
- Continue innovation and outreach to ensure the City follows best IT practices relating to equipment, policy, and security practices.

## Proposed Budget

It is recommended that City Council approve a Budget of \$3,309,381 for the Infrastructure program. This represents an increase of \$452,868 (15.8%) from the FY 2025-26 Adopted Budget.

Increases in Materials reflect higher costs associated with ongoing technology hardware refresh cycles, including the replacement of aging equipment, rising market prices for components, and the need to maintain reliable and up-to-date systems to support operations.

Contract Services reflect an enhanced initiative for automated network penetration testing, increased consultant support to cover scheduled staff extended leaves, and ongoing funding for Council-approved FY26 requests, as well as the proposed Contract Services budget requests outlined below.

Proposal	Appropriation
Regional VCISO	\$45,000
Multi-Function Printers*	\$150,000
Network Access Control and Wi-Fi refresh*	\$150,000
<b>Total</b>	<b>\$345,000</b>

This division is requesting a total of \$45,000 in proposed funding for Contract Services.

\*Staff is working to resolve this issue with the system as it is included in the special project category when it should not be.

## Revenue and Expenditures

The following table details revenues and expenditures 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		ADOPTED		PROPOSED	
	FY2024	FY2025	FY2026	FY2027		
<b>Expenses</b>						
Expenses						
Employee Compensation	\$709,991	\$662,558	\$832,853	922,304		
Employee Benefits	\$424,688	\$216,936	\$306,618	346,070		
Materials and Supplies	\$902,821	\$565,821	\$703,404	891,951		
Contract Services	\$181,364	\$259,582	\$248,840	351,751		
Special Projects	\$190,772	–	\$225,000	300,000		
Cost Allocation	–	\$71,028	\$253,837	295,800		
Transfers Out	\$16,000	–	–	–		
Other Financing Uses	\$115,426	\$84,934	\$285,961	201,505		
<b>EXPENSES TOTAL</b>	<b>\$2,541,061</b>	<b>\$1,860,859</b>	<b>\$2,856,513</b>	<b>3,309,381</b>		
<b>EXPENSES TOTAL</b>	<b>\$2,541,061</b>	<b>\$1,860,859</b>	<b>\$2,856,513</b>	<b>3,309,381</b>		
<b>Revenues</b>						
Transfers In	\$910,600	\$206,085	–	–		
Charges for Services	\$1,591,722	\$1,745,011	\$2,532,269	3,312,916		
Miscellaneous Revenue	\$5,666	\$2,575	–	4,000		
<b>REVENUES TOTAL</b>	<b>\$2,507,988</b>	<b>\$1,953,671</b>	<b>\$2,532,269</b>	<b>3,316,916</b>		

## 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.

<b>position_title</b>	<b>FY2024</b>	<b>FY2025</b>	<b>FY2026</b>	<b>FY2027</b>
<b>allocation</b>				
MANAGEMENT ANALYST	0.3	0.3	0.3	0.3
NETWORK SPECIALIST	2	2	2	2
CHIEF TECHNOLOGY OFFICER	0.2	0	0.22	0.22
INFO TECHNOLOGY MANAGER	1	1	1	1
BUSINESS SYSTEMS ANALYST	1	1	1	1
<b>ALLOCATION</b>	<b>4.5</b>	<b>4.3</b>	<b>4.52</b>	<b>4.52</b>

There are no changes to the current level of staffing.

# Innovation & Technology

GIS

Budget Unit 610-35-986 Information Technology - GIS - GIS

## Budget at a Glance

	PROPOSED
	<b>FY2027</b>
<b>Total Revenues</b>	1,373,222.00
<b>Total Expenditures</b>	1,434,897.00
<b>Total FTE</b>	2.40

## Program Overview

The Geographic Information Systems (GIS) Program serves as Cupertino's centralized hub for capturing, managing, analyzing, and visualizing enterprise data across the organization. The program oversees and administers critical systems including the City's asset management platform, public service request system, and enterprise data warehouse. In addition, GIS manages key collaboration tools such as Microsoft Teams and Planner, and supports research and development initiatives related to artificial intelligence and advanced analytics.

Through the development of interactive maps, dashboards, reports, and data visualizations, the GIS Program empowers staff, residents, businesses, and the development community to access, interpret, and understand essential City information. By transforming complex data into clear, actionable insights, the program strengthens data-driven decision-making, operational efficiency, transparency, and collaborative problem-solving throughout the organization and the broader community.

## Service Objectives

- Coordinate and manage the City's data warehouse to centralize enterprise data, ensure consistency, enhance performance, support historical analysis, and enable data-driven decision-making through integration with analytics tools.
- Analyze City data to identify patterns and trends, presenting findings through maps, reports, dashboards, and charts to support informed decision-making.
- Provide guidance and training to staff and residents to effectively use data tools for analysis, problem-solving, and decision-making.
- Manage and maintain core platforms including GIS, asset management, public service requests, the data warehouse, intranet hub, collaboration tools, and digital workflows.
- Support collaboration by integrating data and tools across departments, agencies, and stakeholders to enhance coordination and information sharing.
- Support emergency response and recovery efforts with tools for damage assessment, incident mapping, resource tracking, and situational awareness to ensure timely, informed decision-making.
- Research, evaluate, and implement artificial intelligence solutions and emerging technologies to enhance service delivery, operational efficiency, and data insights.

## Proposed Budget

It is recommended that the City Council approve a budget of \$1,434,897 for the GIS program. This represents an increase of \$131,425 (10%) from the FY 2025-26 Adopted Budget.

The increase is primarily due to the rise in Employee Compensation resulting from a new classification of Senior Business Analyst. The new classification plays a key leadership role in driving a variety of technology initiatives and managing complex IT projects, as well as provide critical oversight for optimizing business processes, ensuring they align with the City's strategic goals.

The increase is also due to Materials reflecting new ongoing budgets for Council approved FY26 requests.

The chart below outlines the proposed budget requests.

Proposal	Appropriation
IchiPlan	\$10,000
<b>Total</b>	<b>\$10,000</b>

The division is requesting a total of \$10,000 in proposed funding.

## Revenue and Expenditures

The following table details revenues and expenditures 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		ADOPTED		PROPOSED	
	FY2024	FY2025	FY2026	FY2027		
<b>Expenses</b>						
Expenses						
Employee Compensation	\$723,005	\$453,405	\$489,000	544,792		
Employee Benefits	\$399,042	\$112,230	\$187,108	190,607		
Materials and Supplies	\$168,716	\$124,615	\$258,377	308,119		
Contract Services	\$143,889	\$269,560	\$206,562	206,808		
Special Projects	\$49,810	\$123,690	–	–		
Cost Allocation	–	\$52,859	\$162,425	184,571		
<b>EXPENSES TOTAL</b>	<b>\$1,484,462</b>	<b>\$1,136,359</b>	<b>\$1,303,472</b>	<b>1,434,897</b>		
<b>EXPENSES TOTAL</b>	<b>\$1,484,462</b>	<b>\$1,136,359</b>	<b>\$1,303,472</b>	<b>1,434,897</b>		
<b>Revenues</b>						
Transfers In	\$127,084	–	–	–		
Intergovernmental	–	\$110,496	–	–		
Charges for Services	\$955,136	\$1,424,495	\$1,128,627	1,373,222		
<b>REVENUES TOTAL</b>	<b>\$1,082,220</b>	<b>\$1,534,991</b>	<b>\$1,128,627</b>	<b>1,373,222</b>		

## 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	FY2024	FY2025	FY2026	FY2027
<b>allocation</b>				
MANAGEMENT ANALYST	1.2	1.2	1.2	1.2
GIS ANALYST	1	1	0	0
CHIEF TECHNOLOGY OFFICER	0.2	0	0.2	0.2

<b>position_title</b>	<b>FY2024</b>	<b>FY2025</b>	<b>FY2026</b>	<b>FY2027</b>
GIS PROGRAM MANAGER	1	1	0	0
SENIOR BUSINESS SYSTEMS ANALYST	0	0	1	1
<b>ALLOCATION</b>	<b>3.4</b>	<b>3.2</b>	<b>2.4</b>	<b>2.4</b>

There are no changes to the current level of staffing.

# Administrative Services

Department Overview

## Budget Units

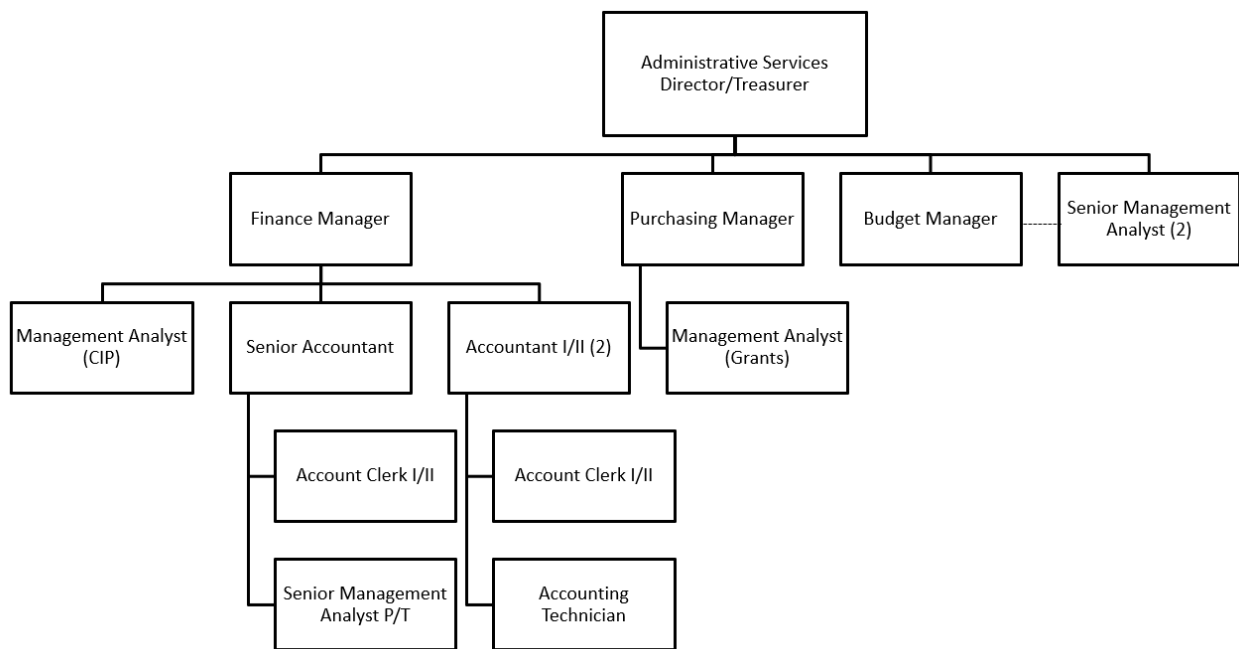
	PROPOSED
	FY2027
<b>Expenses</b>	
Administrative Services	460,043
Finance	3,805,172
<b>EXPENSES TOTAL</b>	<b>4,265,215</b>

## Budget at a glance

	PROPOSED
	FY2027
<b>Total Revenues</b>	3,105,736.00
<b>Total Expenditures</b>	4,265,215.00
<b>Total FTE</b>	13.40

## Organization

**Jonathan Orozco**, Acting Director of Administrative Services



Organizational chart showing Director of Administrative Services/Treasurer at the top. Reporting to this role are Budget Manager, Finance Manager/Deputy Treasurer, Purchasing Manager, Senior Management Analyst (2), and Management Analyst (2). Under Finance Manager/Deputy Treasurer are Senior Accountant, then Senior Management Analyst P/T and Accountant II (2), with Accounting Technician and Account Clerk II (2) beneath them.

### Notable Accomplishments

- Government Finance Officers Association (GFOA) – GFOA awarded the City of Cupertino the GFOA Distinguished Budget Presentation Award for FY 2025-26.  
California Municipal Finance Officers Association (CSMFO) – CSMFO awarded the City of Cupertino the CSMFO Operating Budget Excellence Award for FY 2025-26.
- Purchasing support: Partnered with Innovation & Technology to develop application use manual for the City’s Business Opportunities website. Continue to meet monthly with department liaisons and contract administrators to communicate updates and information related to purchasing, contracting and finance related activities.
- Purchasing policy-related: Revised Capital Asset policy to increase asset threshold and improve internal procedures. Developed new Inventory Policy to outline tracking of assets stored for use by staff. Created additional solicitation templates for informal purchases and qualifying on-call consultants.
- Purchasing-related training: Developed and delivered training on (i) new procedures to address AB339, (ii) new Inventory Policy, and (iii) contract development best practices.
- Annual Comprehensive Financial Report (ACFR) - Successfully completed the ACFR for the fiscal year ended June 30, 2025, in November 2025, significantly ahead of prior reporting timelines for two consecutive years and presented it to City Council in December 2025, demonstrating the City’s commitment to transparency, accountability, and sound financial management. The City received an unmodified (clean) audit opinion, the highest level of assurance, indicating that the financial statements are fairly presented in accordance with generally accepted accounting principles (GAAP).
- Successfully and smoothly transitioned business license services to HDL in September 2025. This transition improved operational efficiency in renewals and applications, boosting revenue, and alleviating staffing shortages that had persisted since early 2025.
- Revised the City Council Grant Policy to clarify responsibility and promote efficiency in pursuit of grant opportunities.

- Successfully collaborated interdepartmentally to submit funding proposals for regional, state and federal resources that further council goals and city projects.
- Popular Annual Financial Report (PAFR) – successfully completed the City’s first-ever PAFR for the year ended June 30, 2025, that translates complex financial data in the ACFR into a short and accessible visualized report for the public. This report is presented in accordance with generally accepted accounting principles (GAAP) and supports the City’s transparency initiatives.
- Selected a new Enterprise Resource Planning solution that will drive efficiencies in our finance management and human resource processes, reporting and information access while adding new tools that expand functionality.
- Developing the Adopted Budget Book for Fiscal Year 2025-2026 using OpenGov, collaborating with an OpenGov budget ambassador to learn more about the platform, troubleshooting issues, and will deliver the City’s digital Adopted budget book.
- Successfully drafted and revised the Cash Flow Policy in connection with a cash flow model built in October 2025, which forecasts the City’s monthly cash allocation and management. Additionally, refined the Investment policy to ensure the safety of public funds and the optimization of returns for the City.

**New Initiatives**

- Grant related support: Provide department collaboration and support during pre- and post-award grant processes including: developing administrative procedures that guide consistent processes, reporting and transparency; revising quarterly grant tracking to streamline data entry and enhance data visualization for staff and Council; identifying, researching and supporting departments in applying for new funding opportunities.
- Begin implementation of a new Enterprise Resource Planning system that will require financial and human resource data conversion, development of new approval and work processes, integration with existing systems and management training for Administrative Services staff and application training for citywide staff.
- The Fiscal Year 2026-2027 Proposed Budget document marks the first year that the City's budget is built and presented utilizing OpenGov stories. Several enhancements will be made to the online budget, including an interactive table of contents, inclusion of the CIP book, embedded financial policy documents, improved navigation for departments and divisions, added links to CIP dashboard and CWP dashboard, and added division summaries.

**Performance Measures**

**Finance Division**

Goal: Financial Stability - Provide a sustainable level of core services that are funded from ongoing and stable revenue sources.

Benefit: Citizens can enjoy high quality of services that meet community priorities.

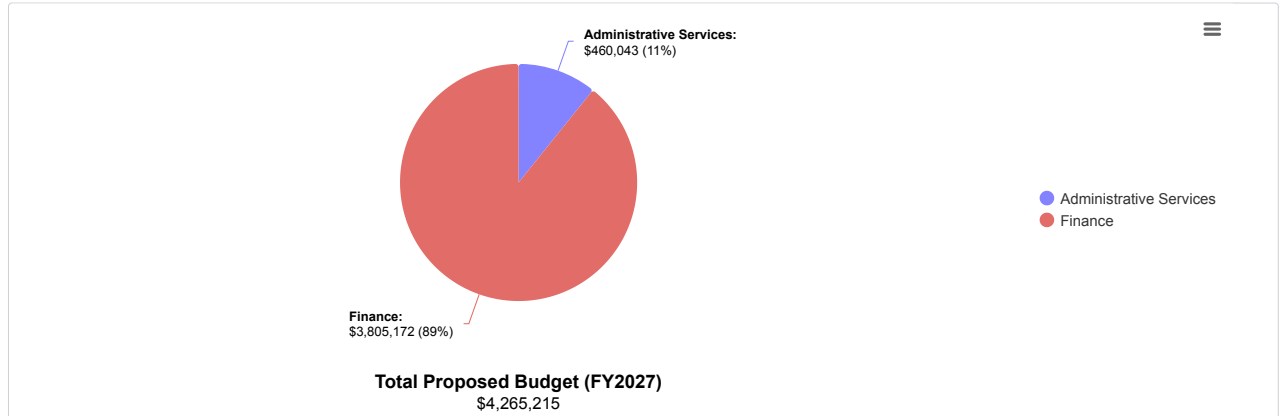
<b>Performance Measure</b>	<b>FY 2023 July-June</b>	<b>FY 2024 July-June</b>	<b>FY 2025 July-Dec</b>
General Fund committed, assigned, and unassigned fund balance as a % of budgeted appropriations	122%	45%	101%
Credit Rating	AA+	AA+	AA+
Actual revenue vs. budget (% below budget)	17%	20%	147%
Actual expenditures (% below budget)	14%	14%	189%
Funding allocated to high priority services (Public Works, Community Development, Law Enforcement)	58%	66%	71%

## Proposed Budget

It is recommended that City Council approve a budget of \$4,265,215 for the Administrative Services department. This represents a decrease of \$6.8 million (61.3%) from the FY 2025-26 Adopted Budget. The decrease is primarily due to the Human Resources Division being moved to Administration in FY 2025-2026.

In FY 2025-2026, the Human Resources Division was moved to Administration.

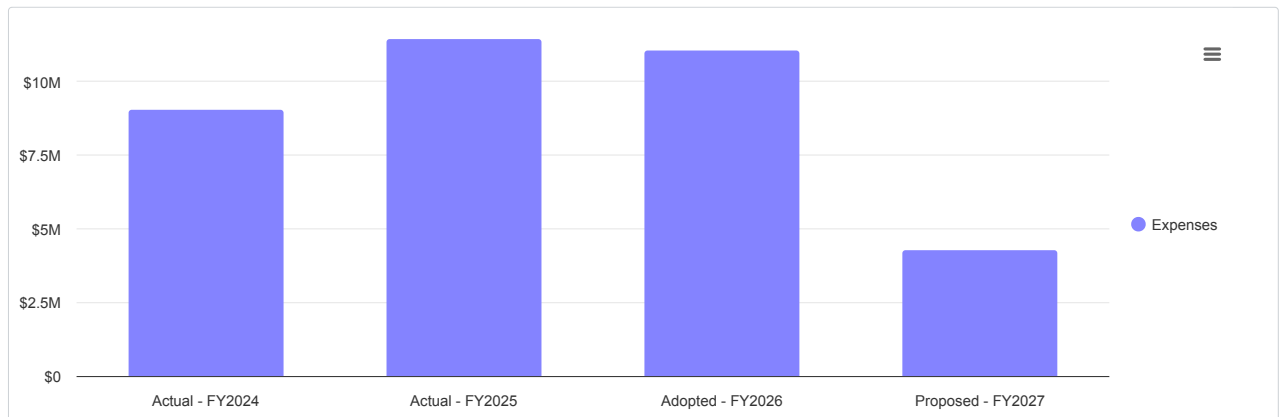
## Proposed Expenditures by Division



Data Updated: May 05, 2026, 12:06 AM

[View Report](#)

## Department Expenditure History



Data Updated: May 05, 2026, 12:06 AM

[View Report](#)

## Revenues and Expenditures

The following table details revenues and expenditures 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		ADOPTED		PROPOSED	
	FY2024	FY2025	FY2026	FY2026	FY2027	FY2027
<b>Expenses</b>						
Expenses						

	ACTUAL		ADOPTED	PROPOSED
	FY2024	FY2025	FY2026	FY2027
Employee Compensation	\$2,779,374	\$2,532,078	\$2,945,421	2,322,310
Employee Benefits	\$2,600,731	\$3,905,748	\$2,982,873	1,007,292
Materials and Supplies	\$79,520	\$87,953	\$180,828	75,485
Contract Services	\$3,199,417	\$4,393,174	\$4,331,333	398,948
Special Projects	\$67,300	–	\$40,000	–
Cost Allocation	\$308,962	\$511,081	\$550,531	461,180
<b>EXPENSES TOTAL</b>	<b>\$9,035,304</b>	<b>\$11,430,034</b>	<b>\$11,030,986</b>	<b>4,265,215</b>
<b>EXPENSES TOTAL</b>	<b>\$9,035,304</b>	<b>\$11,430,034</b>	<b>\$11,030,986</b>	<b>4,265,215</b>
<b>Revenues</b>				
Transfers In	\$380,000	\$2,183,398	\$2,616,053	–
Charges for Services	\$4,167,314	\$5,100,130	\$5,736,007	3,105,736
Miscellaneous Revenue	\$1,431,638	\$9,314	–	–
Other Financing Sources	–	\$468,984	\$553,531	–
<b>REVENUES TOTAL</b>	<b>\$5,978,952</b>	<b>\$7,761,826</b>	<b>\$8,905,591</b>	<b>3,105,736</b>

## 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	FY2024	FY2025	FY2026	FY2027
<b>allocation</b>				
ACCOUNTANT I	0	0	2	2
DIRECTOR OF ADMIN SERVICES	1	1	1	1
HUMAN RESOURCES TECH	2	2	2	0
MANAGEMENT ANALYST	0.95	0.95	1	0.5
ACCOUNTANT II	2	2	0	0
FINANCE MANAGER	0.95	0.95	0.95	0.95
SENIOR ACCOUNTANT	1	1	1	1
PURCHASING MANAGER	1	1	1	1
HUMAN RESOURCES ANALYST II	2	2	2	0
INTERN II	0	0	0	0
GRANTS MANAGEMENT ANALYST	0	0	1	1
ACCOUNTING TECHNICIAN	1	1	1	1
BUDGET MANAGER	1	1	1	1
SENIOR MANAGEMENT ANALYST	1	1	1.95	1.95
ACCOUNT CLERK II	3	3	2	2
HUMAN RESOURCES MANAGER	1	1	1	0
<b>ALLOCATION</b>	<b>17.9</b>	<b>17.9</b>	<b>18.9</b>	<b>13.4</b>

In FY 2025-2026, the Human Resources Division was moved to Administration. Staffing for Human Resources moved to Administration.

# Administrative Services

Administrative Services Administration

Budget Unit 100-40-400 General Fund - Administrative Services - Administrative Services Administration

## Budget at a Glance

PROPOSED	
	FY2027
<b>Total Revenues</b>	40,747.00
<b>Total Expenditures</b>	460,043.00
<b>Total FTE</b>	1.45

## Program Overview

The Administrative Services Administration program oversees and coordinates Finance, Purchasing, Budget, and Treasury. In Fall 2022, City Council adopted the City's Fraud, Waste, and Abuse (FWA) Program which is administered by the City's Internal Auditor. The Internal Auditor monitors the hotline, triages complaints received, recommends action to the appropriate City personnel, and conducts investigations, as appropriate.

Per Council direction in FY2025-26, the Internal Auditor contract has moved from this program to City Council budget (100-10-100). Although the dollars are budgeted in the City Council program, the contract and Council reporting remains administered by the Administrative Services Department. Lastly, staff support from this program is provided to the Audit Committee.

## Service Objectives

- Manage the City's investment portfolio to obtain safety of funds, liquidity, and a reasonable rate of return.
- Perform special projects for the City Manager.
- Manage contract for the City's Fraud, Waste, Abuse Program.
- Provide staff support to Audit Committee.

## Adopted Budget

It is recommended that City Council approve a budget of \$460,043 for the Administration Services Administration Program. This represents an increase of \$68,344 (17.4%) from the FY 2025-26 Adopted Budget. The increase is primarily due to the position reallocations from the Human Resources reorganization to better reflect actual time spent in this program.

## Revenue and Expenditures

The following table details revenues and expenditures 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		ADOPTED		PROPOSED	
	FY2024	FY2025	FY2026	FY2027		
<b>Expenses</b>						
Expenses						
Employee Compensation	\$237,394	\$252,215	\$242,557			271,545
Employee Benefits	\$92,162	\$195,513	\$92,702			124,000

	ACTUAL		ADOPTED	PROPOSED
	FY2024	FY2025	FY2026	FY2027
Materials and Supplies	\$8,807	\$7,813	\$25,200	26,031
Contract Services	\$1,835	\$1,835	\$5,681	5,505
Cost Allocation	–	\$23,126	\$25,559	32,962
<b>EXPENSES TOTAL</b>	<b>\$340,198</b>	<b>\$480,501</b>	<b>\$391,699</b>	<b>460,043</b>
<b>EXPENSES TOTAL</b>	<b>\$340,198</b>	<b>\$480,501</b>	<b>\$391,699</b>	<b>460,043</b>
<b>Revenues</b>				
Charges for Services	\$154,333	\$35,714	\$36,070	40,747
<b>REVENUES TOTAL</b>	<b>\$154,333</b>	<b>\$35,714</b>	<b>\$36,070</b>	<b>40,747</b>

## 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	FY2024	FY2025	FY2026	FY2027
<b>allocation</b>				
MANAGEMENT ANALYST	0.2	0.2	0	0
SENIOR MANAGEMENT ANALYST	1	1	1.2	1.2
DIRECTOR OF ADMIN SERVICES	0.2	0.2	0.2	0.25
<b>ALLOCATION</b>	<b>1.4</b>	<b>1.4</b>	<b>1.4</b>	<b>1.45</b>

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

# Administrative Services

Finance: Division Summary

## Programs

- [Accounting](#)
- [Business Licenses](#)
- [Purchasing](#)
- [Budget](#)

## Division Overview

The Finance Division of the City of Cupertino is responsible for overseeing all financial operations, including accounting, budgeting, purchasing, business licensing, and treasury management. Within the Accounting program, the Division ensures accurate and timely financial records, manages payroll, collects revenue, handles banking and investments, and disburses City funds. It also ensures compliance with federal, state, and other regulatory financial reporting standards, manages investment policies, and prepares financial reports and analyses for stakeholders.

The Business Licenses program enforces the City’s Municipal Code and relevant state laws by monitoring business activities to ensure proper licensing and regulatory compliance.

The Purchasing program operates under a hybrid model to manage the procurement of goods and services. It emphasizes fair, transparent, legal and ethical acquisition practices aimed at maximizing value for public funds. Key responsibilities include guiding competitive bid processes, developing policy, procedures and templates, and strengthening cooperative purchasing with other government agencies. The program also supports staff in grant management by identifying new funding opportunities for citywide work programs and projects, assisting with application submittal, and ensuring pre- and post-award requirements are met.

The Budget program oversees both operating and capital budget performance and is responsible for developing the City’s annual budget. It produces a twenty-year financial forecast, projects revenues and expenditures, and provides fiscal analysis and planning. The program supports informed decision-making by offering insights on complex financial matters and long-term fiscal strategies.

## Budget at a Glance

	PROPOSED
	<b>FY2027</b>
<b>Total Revenues</b>	3,064,989.00
<b>Total Expenditures</b>	3,805,172.00
<b>Total FTE</b>	11.95

## Service Objectives

- Manages all financial transactions, including general ledger accounting, payroll, accounts payable, cash management, revenue collection, banking, investments, and billing.
- Prepare financial reports and ensure all transactions reflect sound financial management and regulatory compliance.

- Respond to inquiries from the public and internal departments regarding financial matters.
- Issue business licenses, collect fees, monitor compliance with the Business License Tax Code, identify non-compliant businesses, and share relevant data with City departments.
- Oversee the City's procurement of goods and services in compliance with all applicable laws, ensuring fair, transparent, and cost-effective purchasing processes.
- Develop strategic procurement plans, policies, quality control measures, training programs, and electronic systems; provide contractual guidance to City departments.
- Stay informed about purchasing trends, pricing, market conditions, and emerging products to support efficient procurement decisions.
- Develop the City's annual operating budget, long-term financial forecast, and revenue/expenditure projections; publish and communicate budget data transparently.
- Analyze budget performance, prepare quarterly reports, assist departments with budget amendments, and advise City leadership on financial policies and long-term planning.
- Develop grant management procedures, systems and policy that guide consistent processes, reporting and transparency.
- Collaborate citywide to identify, research and support application submittal for new grant funding opportunities while directly assisting with pre- and post-award grant processes.

## Revenue and Expenditures

The following table details revenues and expenditures 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		ADOPTED		PROPOSED	
	FY2024	FY2025	FY2026	FY2027		
<b>Expenses</b>						
Expenses						
Employee Compensation	\$1,732,108	\$1,469,582	\$1,882,786	2,050,765		
Employee Benefits	\$718,408	\$1,445,083	\$897,379	883,292		
Materials and Supplies	\$16,106	\$22,679	\$51,742	49,454		
Contract Services	\$343,266	\$426,154	\$388,900	393,443		
Special Projects	\$67,300	–	\$40,000	–		
Cost Allocation	\$208,512	\$325,481	\$353,576	428,218		
<b>EXPENSES TOTAL</b>	<b>\$3,085,700</b>	<b>\$3,688,979</b>	<b>\$3,614,383</b>	<b>3,805,172</b>		
<b>EXPENSES TOTAL</b>	<b>\$3,085,700</b>	<b>\$3,688,979</b>	<b>\$3,614,383</b>	<b>3,805,172</b>		
<b>Revenues</b>						
Charges for Services	\$2,128,861	\$2,451,711	\$2,883,972	3,064,989		
Miscellaneous Revenue	\$43,680	\$8,014	–	–		
<b>REVENUES TOTAL</b>	<b>\$2,172,540</b>	<b>\$2,459,725</b>	<b>\$2,883,972</b>	<b>3,064,989</b>		

## 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	FY2024	FY2025	FY2026	FY2027
<b>allocation</b>				
ACCOUNTANT I	0	0	2	2
DIRECTOR OF ADMIN SERVICES	0.6	0.6	0.6	0.75
MANAGEMENT ANALYST	0.75	0.75	1	0.5
ACCOUNTANT II	2	2	0	0
FINANCE MANAGER	0.95	0.95	0.95	0.95
SENIOR ACCOUNTANT	1	1	1	1
PURCHASING MANAGER	1	1	1	1

<b>position_title</b>	<b>FY2024</b>	<b>FY2025</b>	<b>FY2026</b>	<b>FY2027</b>
GRANTS MANAGEMENT ANALYST	0	0	1	1
ACCOUNTING TECHNICIAN	1	1	1	1
BUDGET MANAGER	1	1	1	1
SENIOR MANAGEMENT ANALYST	0	0	0.75	0.75
ACCOUNT CLERK II	3	3	2	2
<b>ALLOCATION</b>	<b>11.3</b>	<b>11.3</b>	<b>12.3</b>	<b>11.95</b>

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

# Administrative Services

Accounting

Budget Unit 100-41-405 General Fund - Finance - Accounting

## Budget at a Glance

	PROPOSED
	FY2027
<b>Total Revenues</b>	1,915,064.00
<b>Total Expenditures</b>	2,175,462.00
<b>Total FTE</b>	7.10

## Program Overview

The Finance Division is responsible for managing all financial accounting and treasury functions for the City of Cupertino. This includes maintaining accurate and timely financial records, processing payroll, collecting revenue, managing banking and investments, and disbursing City funds. The Division also ensures compliance with all required federal, state, and other regulatory financial reporting through its Accounting program. Additionally, Finance oversees the City's three investment policies, conducts financial analyses and research, and prepares reports on fiscal matters for both internal and external stakeholders.

## Service Objectives

- Accurately process all financial transactions for the City, including general ledger accounting, cash management, payroll, accounts payable, revenue collection, banking, investments, and miscellaneous billing.
- Ensure all financial transactions are recorded in compliance with applicable regulatory requirements and sound financial practices.
- Prepare timely and accurate financial reports.
- Uphold a high standard of professionalism in administering the City's financial policies, managing transactions, and interacting with the public.
- Provide prompt and courteous responses to inquiries from the public and other City departments.

## Adopted Budget

It is recommended that City Council approve a budget of \$2,175,462 for the Accounting program. This represents an increase of \$79,319 (3.8%) from the FY 2025-26 Adopted Budget. This budget is relatively unchanged from the prior fiscal year Adopted Budget.

## Revenue and Expenditures

The following table details revenues and expenditures 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	ADOPTED	PROPOSED
	FY2024	FY2025	FY2026
			FY2027
<b>Expenses</b>			
Expenses			

	ACTUAL		ADOPTED	PROPOSED
	FY2024	FY2025	FY2026	FY2027
Employee Compensation	\$1,002,160	\$944,136	\$1,050,980	1,126,988
Employee Benefits	\$420,688	\$837,047	\$529,691	509,458
Materials and Supplies	\$7,014	\$14,657	\$27,736	23,170
Contract Services	\$325,512	\$315,706	\$349,900	354,443
Special Projects	\$47,300	–	–	–
Cost Allocation	–	\$116,454	\$137,836	161,403
<b>EXPENSES TOTAL</b>	<b>\$1,802,675</b>	<b>\$2,228,000</b>	<b>\$2,096,143</b>	<b>2,175,462</b>
<b>EXPENSES TOTAL</b>	<b>\$1,802,675</b>	<b>\$2,228,000</b>	<b>\$2,096,143</b>	<b>2,175,462</b>
<b>Revenues</b>				
Charges for Services	\$2,128,861	\$1,622,987	\$1,918,912	1,915,064
Miscellaneous Revenue	\$43,680	\$8,014	–	–
<b>REVENUES TOTAL</b>	<b>\$2,172,540</b>	<b>\$1,631,001</b>	<b>\$1,918,912</b>	<b>1,915,064</b>

## 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	FY2024	FY2025	FY2026	FY2027
<b>allocation</b>				
ACCOUNTANT I	0	0	1.9	1.9
DIRECTOR OF ADMIN SERVICES	0.2	0.2	0.2	0.25
MANAGEMENT ANALYST	0	0	1	0.5
ACCOUNTANT II	1.9	1.9	0	0
FINANCE MANAGER	0.95	0.95	0.95	0.95
SENIOR ACCOUNTANT	1	1	1	1
ACCOUNTING TECHNICIAN	1	1	1	1
ACCOUNT CLERK II	2	2	1.5	1.5
<b>ALLOCATION</b>	<b>7.05</b>	<b>7.05</b>	<b>7.55</b>	<b>7.1</b>

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

# Administrative Services

Business Licenses

Budget Unit 100-41-406 General Fund - Finance - Business Licenses

## Budget at a Glance

PROPOSED	
	FY2027
<b>Total Revenues</b>	–
<b>Total Expenditures</b>	311,179.00
<b>Total FTE</b>	0.60

## Program Overview

The Business Licenses program monitors business licensing activity for compliance with the City Municipal Code and applicable state law.

## Service Objectives

- Issue business licenses to entities conducting business within the city limits of Cupertino.
- Collect appropriate business license fees.
- Monitor compliance with the Business License Tax Code and provide useful information related to business activity to City departments.
- Identify non-compliant business activity.

## Adopted Budget

It is recommended that City Council approve a budget of \$311,179 for the Business License program. This represents an increase of \$20,186 (6.9%) from the FY 2025-26 Adopted Budget. The increase is primarily due to slight increases to salaries, benefits and cost allocation.

## Revenue and Expenditures

The following table details revenues and expenditures 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		ADOPTED		PROPOSED	
	FY2024	FY2025	FY2026	FY2027	FY2027	FY2027
<b>Expenses</b>						
Expenses						
Employee Compensation	\$109,355	\$85,095	\$58,587		64,327	
Employee Benefits	\$55,009	\$75,258	\$35,174		37,651	
Materials and Supplies	\$231	\$241	–		–	
Contract Services	\$17,753	\$20,548	\$39,000		39,000	
Cost Allocation	\$208,512	\$156,994	\$158,232		170,201	
<b>EXPENSES TOTAL</b>	<b>\$390,860</b>	<b>\$338,136</b>	<b>\$290,993</b>		<b>311,179</b>	
<b>EXPENSES TOTAL</b>	<b>\$390,860</b>	<b>\$338,136</b>	<b>\$290,993</b>		<b>311,179</b>	

	ACTUAL		ADOPTED		PROPOSED	
	FY2024	FY2025	FY2026	FY2027		
<b>Revenues</b>						
-	-	-	-	-	-	-
<b>REVENUES TOTAL</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>

## 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	FY2024	FY2025	FY2026	FY2027
<b>allocation</b>				
ACCOUNT CLERK II	1	1	0.5	0.5
ACCOUNTANT II	0.1	0.1	0	0
ACCOUNTANT I	0	0	0.1	0.1
<b>ALLOCATION</b>	<b>1.1</b>	<b>1.1</b>	<b>0.6</b>	<b>0.6</b>

# Administrative Services

Purchasing

Budget Unit 100-41-425 General Fund - Finance - Purchasing

## Budget at a Glance

PROPOSED	
	FY2027
<b>Total Revenues</b>	540,465.00
<b>Total Expenditures</b>	692,391.00
<b>Total FTE</b>	2.25

## Program Overview

The Purchasing program provides a hybrid approach to oversight and management of the City's procurement of goods and services. A hybrid procurement program assures fair, open, legal and ethical acquisition processes that seek to obtain maximum value for each dollar spent. Major activities include providing review, guidance, and standardization for soliciting formal and informal competitive bids and proposals, obtaining quotes, and participating in cooperative procurements lead by other governmental agencies. The Purchasing program also provides citywide grant management support that guides and assists department efforts to identify, achieve and manage new funding opportunities. Major activities include development of administrative procedures, identification of applicable funding opportunities, support with grant application submittals and ensuring reporting meets city and grant requirements.

## Service Objectives

- Oversee and manage the procurement of goods and services by the City while ensuring compliance with applicable federal, state, and local laws, ordinances, rules, and regulations.
- Develop and implement strategic procurement planning, procurement policies and procedures, quality control, procurement training, electronic procurement systems, and procurement card administration.
- Provide professional support and contractual advice to all stakeholders involving contractual services, consultants, equipment, supplies, construction, capital improvements, and other applicable activities.
- Keep informed of current developments in the field of purchasing, prices, market conditions, and new products.
- Develop grant management procedures, systems and related policy that guide staff through consistent review and approval processes, standardize reporting and create transparency citywide.
- Identify and research federal, state and local funding opportunities for specific projects and citywide programs
- Collaborate with staff in grant application submittal and provide support with pre- and post-award grant processes.

## Adopted Budget

It is recommended that City Council approve a budget of \$692,391 for the Purchasing program. This represents an increase of \$46,499 (7.2%) from the FY 2025-26 Adopted Budget. The increase is primarily due to an increase in cost allocation.

## Revenue and Expenditures

The following table details revenues and expenditures 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		ADOPTED	PROPOSED
	FY2024	FY2025	FY2026	FY2027
<b>Expenses</b>				
Expenses				
Employee Compensation	\$272,096	\$273,495	\$414,392	457,934
Employee Benefits	\$113,106	\$284,448	\$183,552	176,992
Materials and Supplies	\$891	\$2,591	\$6,040	6,316
Special Projects	–	–	\$20,000	–
Cost Allocation	–	\$19,822	\$21,908	51,149
<b>EXPENSES TOTAL</b>	<b>\$386,093</b>	<b>\$580,356</b>	<b>\$645,892</b>	<b>692,391</b>
<b>EXPENSES TOTAL</b>	<b>\$386,093</b>	<b>\$580,356</b>	<b>\$645,892</b>	<b>692,391</b>
<b>Revenues</b>				
Charges for Services	–	\$321,408	\$387,426	540,465
<b>REVENUES TOTAL</b>	<b>–</b>	<b>\$321,408</b>	<b>\$387,426</b>	<b>540,465</b>

## 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	FY2024	FY2025	FY2026	FY2027
<b>allocation</b>				
DIRECTOR OF ADMIN SERVICES	0.2	0.2	0.2	0.25
PURCHASING MANAGER	1	1	1	1
GRANTS MANAGEMENT ANALYST	0	0	1	1
<b>ALLOCATION</b>	<b>1.2</b>	<b>1.2</b>	<b>2.2</b>	<b>2.25</b>

The increase in staffing is due to the reallocation of the Director of Administrative Services due to Human Resources moving to Administration in FY2025-2026.

# Administrative Services

Budget

Budget Unit 100-41-426 General Fund - Finance - Budget

## Budget at a Glance

PROPOSED	
	FY2027
<b>Total Revenues</b>	609,460.00
<b>Total Expenditures</b>	626,140.00
<b>Total FTE</b>	2.00

## Program Overview

The Budget program manages the budget-to-actual activities for both the operating budget and capital budgets. The program also develops, delivers, and updates the annual operating budget, twenty-year long-term financial forecast, and revenue and expenditure projections. Additionally, the Budget program provides financial planning and fiscal analysis on City issues and complex business decisions.

## Service Objectives

- Develops the annual operating budget.
- Coordinates the preparation and publication of the operating budget document.
- Communicates the budget through the City's interactive financial transparency portal.
- Engages residents in the budgeting process.
- Develops the Twenty-Year General Fund Financial Forecast.
- Prepares and updates revenue and expenditure forecasts.
- Analyze budget performance during the year and prepare Quarterly Financial Reports.
- Provides departments with timely and accurate financial reports to assist them in their daily decision-making.
- Assists departments with any necessary budget amendments during the year.
- Advises the City in the areas of short and long-term financial planning and fiscal analysis.
- Advises the City in developing and implementing sound financial policies.

## Adopted Budget

It is recommended that City Council approve a budget of \$626,140 for the Budget program. This represents an increase of \$44,785 (7.7%) from the FY 2025-26 Adopted Budget. The increase is primarily due to position reallocations and an increase in cost allocation.

## Revenue and Expenditures

The following table details revenues and expenditures 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		ADOPTED		PROPOSED	
	FY2024	FY2025	FY2026	FY2026	FY2027	FY2027
<b>Expenses</b>						

	ACTUAL		ADOPTED	PROPOSED
	FY2024	FY2025	FY2026	FY2027
<b>Expenses</b>				
Employee Compensation	\$348,497	\$166,856	\$358,827	401,516
Employee Benefits	\$129,605	\$248,330	\$148,962	159,191
Materials and Supplies	\$7,970	\$5,190	\$17,966	19,968
Contract Services	–	\$89,900	–	–
Special Projects	\$20,000	–	\$20,000	–
Cost Allocation	–	\$32,211	\$35,600	45,465
<b>EXPENSES TOTAL</b>	<b>\$506,073</b>	<b>\$542,487</b>	<b>\$581,355</b>	<b>626,140</b>
<b>EXPENSES TOTAL</b>	<b>\$506,073</b>	<b>\$542,487</b>	<b>\$581,355</b>	<b>626,140</b>
<b>Revenues</b>				
Charges for Services	–	\$507,316	\$577,634	609,460
<b>REVENUES TOTAL</b>	<b>–</b>	<b>\$507,316</b>	<b>\$577,634</b>	<b>609,460</b>

## 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	FY2024	FY2025	FY2026	FY2027
<b>allocation</b>				
MANAGEMENT ANALYST	0.75	0.75	0	0
SENIOR MANAGEMENT ANALYST	0	0	0.75	0.75
DIRECTOR OF ADMIN SERVICES	0.2	0.2	0.2	0.25
BUDGET MANAGER	1	1	1	1
<b>ALLOCATION</b>	<b>1.95</b>	<b>1.95</b>	<b>1.95</b>	<b>2</b>

The staffing increase reflects a reallocation of the Administrative Services Director's time to this program, following the transition of Human Resources to the Administration Department.

# Administrative Services

Human Resources: Division Summary

## Programs

- [Human Resources](#)
- [Retiree Benefits](#)
- [Insurance Administration](#)
- [Workers Compensation Insurance](#)
- [Long Term Disability](#)
- [Compensated Absences](#)

## Division Overview

The Human Resources Division is responsible for the administration of human resources programs, employee benefits, and labor relation programs including personnel selection, classification, compensation, equal employment opportunity, labor negotiations, employee relations, employee training and development, benefits, HRIS and retirement. The Human Resources Administration Division budget covers contracts and materials associated with supporting these internal services functions.

In addition, Human Resources administers, safety and wellness programs, a self-insured workers' compensation program, and retiree medical insurance. Funding for these internal services is reflected in subsequent Human Resources program budgets.

In FY2025-2026, the Human Resources Division was moved to Administration.

## Budget at a Glance

AS: Human Resources Division

	PROPOSED
	FY2027
<b>Total Revenues</b>	–
<b>Total Expenditures</b>	–
<b>Total FTE</b>	–

## Service Objectives

- Provide a working environment where respect for the individual is encouraged and safeguarded.
- Provide timely personnel services to departments and divisions in a fair, objective, and equitable manner.
- Enter into agreements with employee groups concerning terms and conditions of employment.
- Provide an employee development program addressing immediate and long-term training needs.
- Provide departments a listing of qualified persons for employment consideration within sixty days of an authorized vacant position.
- Ensure equal employment opportunities.
- Administer classification plan.
- Administer employee benefits.
- Provide personnel services consistent with the operational needs of the user department.

## Revenue and Expenditures

The following table details revenues and expenditures 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.

### AS: Human Resources

	ACTUAL		ADOPTED	PROPOSED
	FY2024	FY2025	FY2026	FY2027
<b>Expenses</b>				
Expenses				
Employee Compensation	\$755,422	\$758,079	\$767,356	–
Employee Benefits	\$381,501	\$667,178	\$310,702	–
Materials and Supplies	\$54,608	\$57,462	\$103,886	–
Contract Services	\$240,397	\$199,843	\$257,216	–
Cost Allocation	–	\$80,114	\$88,544	–
<b>EXPENSES TOTAL</b>	<b>\$1,431,929</b>	<b>\$1,762,676</b>	<b>\$1,527,704</b>	<b>–</b>
<b>EXPENSES TOTAL</b>	<b>\$1,431,929</b>	<b>\$1,762,676</b>	<b>\$1,527,704</b>	<b>–</b>
<b>Revenues</b>				
Charges for Services	\$1,884,120	\$1,000,511	\$1,139,591	–
<b>REVENUES TOTAL</b>	<b>\$1,884,120</b>	<b>\$1,000,511</b>	<b>\$1,139,591</b>	<b>–</b>

## 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	FY2024	FY2025	FY2026	FY2027
<b>allocation</b>				
DIRECTOR OF ADMIN SERVICES	0.2	0.2	0.2	0
HUMAN RESOURCES ANALYST II	2	2	2	0
HUMAN RESOURCES MANAGER	1	1	1	0
HUMAN RESOURCES TECH	2	2	2	0
INTERN II	0	0	0	0
<b>ALLOCATION</b>	<b>5.2</b>	<b>5.2</b>	<b>5.2</b>	<b>0</b>

In FY2025-2026, staffing for the Human Resources Division was moved to Administration.

# Administrative Services

Human Resources

Budget Unit 100-44-412 General Fund - Human Resources - Human Resources

## Budget at a Glance

PROPOSED	
	FY2027
<b>Total Revenues</b>	-
<b>Total Expenditures</b>	-
<b>Total FTE</b>	0.00

## Program Overview

In FY 2025-2026, this program was moved to Administration. A complete discussion of the program can be found under Budget Unit 100-16-412. This program will remain in order to maintain historical data, however once all prior year data as listed in the table below is \$0, this program will be removed.

## Service Objectives

- Provide a working environment where respect for the individual is encouraged and safeguarded.
- Provide timely personnel services to departments and divisions in a fair, objective, and equitable manner.
- Enter into agreements with employee groups concerning terms and conditions of employment.
- Provide an employee development program addressing immediate and long-term training needs.
- Provide departments a listing of qualified persons for employment consideration within sixty days of an authorized vacant position.
- Ensure equal employment opportunities.
- Administer classification plan.
- Administer employee benefits.
- Provide personnel services consistent with the operational needs of the user department.

## Proposed Budget

There is no budget requested for this program.

## Revenue and Expenditures

The following table details revenues and expenditures 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		ADOPTED		PROPOSED	
	FY2024	FY2025	FY2026	FY2027		
<b>Expenses</b>						
Expenses						
Employee Compensation	\$755,422	\$758,079	\$767,356			-
Employee Benefits	\$381,501	\$667,178	\$310,702			-
Materials and Supplies	\$54,608	\$57,462	\$103,886			-
Contract Services	\$240,397	\$199,843	\$257,216			-

	ACTUAL		ADOPTED	PROPOSED
	FY2024	FY2025	FY2026	FY2027
Cost Allocation	–	\$80,114	\$88,544	–
<b>EXPENSES TOTAL</b>	<b>\$1,431,929</b>	<b>\$1,762,676</b>	<b>\$1,527,704</b>	<b>–</b>
<b>EXPENSES TOTAL</b>	<b>\$1,431,929</b>	<b>\$1,762,676</b>	<b>\$1,527,704</b>	<b>–</b>
<b>Revenues</b>				
Charges for Services	\$1,884,120	\$1,000,511	\$1,139,591	–
<b>REVENUES TOTAL</b>	<b>\$1,884,120</b>	<b>\$1,000,511</b>	<b>\$1,139,591</b>	<b>–</b>

## 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	FY2024	FY2025	FY2026	FY2027
<b>allocation</b>				
DIRECTOR OF ADMIN SERVICES	0.2	0.2	0.2	0
HUMAN RESOURCES ANALYST II	1.7	1.7	1.7	0
HUMAN RESOURCES MANAGER	1	1	1	0
HUMAN RESOURCES TECH	1.95	1.95	1.95	0
INTERN II	0	0	0	0
<b>ALLOCATION</b>	<b>4.85</b>	<b>4.85</b>	<b>4.85</b>	<b>0</b>

In FY2025-2026, staffing for the Human Resources was moved to Administration.

# Administrative Services

Insurance Administration

Budget Unit 100-44-417 General Fund - Human Resources - Insurance Administration

## Budget at a Glance

PROPOSED	
	FY2027
<b>Total Revenues</b>	-
<b>Total Expenditures</b>	-
<b>Total FTE</b>	-

## Program Overview

In FY 2025-2026, this program was moved to Administration. A complete discussion of the program can be found under Budget Unit 100-15-417. This program will remain in order to maintain historical data, however once all prior year data as listed in the table below is \$0, this program will be removed.

## Service Objectives

- Provide the City with General Liability and Property Insurance
- Provide the City with Employment Practices Law Insurances

## Proposed Budget

There is no budget requested for this program.

## Revenue and Expenditures

The following table details revenues and expenditures 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		ADOPTED		PROPOSED	
	FY2024	FY2025	FY2026	FY2027		
<b>Expenses</b>						
Expenses						
Employee Compensation	\$20,924	\$20,712	\$21,470			-
Employee Benefits	\$8,550	\$17,949	\$8,820			-
Contract Services	\$1,887,701	\$2,328,228	\$2,504,296			-
Cost Allocation	\$50,696	\$2,478	\$2,738			-
<b>EXPENSES TOTAL</b>	<b>\$1,967,870</b>	<b>\$2,369,367</b>	<b>\$2,537,324</b>			-
<b>EXPENSES TOTAL</b>	<b>\$1,967,870</b>	<b>\$2,369,367</b>	<b>\$2,537,324</b>			-
<b>Revenues</b>						
Charges for Services	-	\$1,612,194	\$1,676,374			-
Miscellaneous Revenue	-	\$1,300	-			-
<b>REVENUES TOTAL</b>	<b>-</b>	<b>\$1,613,494</b>	<b>\$1,676,374</b>			-

## 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.

<b>position_title</b>	<b>FY2024</b>	<b>FY2025</b>	<b>FY2026</b>	<b>FY2027</b>
<b>allocation</b>				
HUMAN RESOURCES ANALYST II	0.1	0.1	0.1	0
HUMAN RESOURCES TECH	0.05	0.05	0.05	0
<b>ALLOCATION</b>	<b>0.15</b>	<b>0.15</b>	<b>0.15</b>	<b>0</b>

In FY2025-2026, staffing for the Insurance Administration was moved to Administration under City Attorney.

# Administrative Services

Workers Compensation Insurance

Budget Unit 620-44-418 Workers' Compensation - Human Resources - Workers Compensation Insurance

## Budget at a Glance

PROPOSED	
	FY2027
<b>Total Revenues</b>	-
<b>Total Expenditures</b>	-
<b>Total FTE</b>	-

## Program Overview

In FY 2025-2026, this program was moved to Administration. A complete discussion of the program can be found under Budget Unit 620-16-418. This program will remain in order to maintain historical data, however once all prior year data as listed in the table below is \$0, this program will be removed.

## Service Objectives

- Manage employee industrial injury and/or illness and provide proactive risk management programs to ensure employee safety in the workplace.
- Monitor costs associated with claims.
- Analyze and implement proactive measures to curtail costs.
- Implement a return to work policy.
- Manage and administer the City's unemployment insurance benefit account with the State of CA.

## Proposed Budget

There is no budget requested for this program.

## Revenue and Expenditures

The following table details revenues and expenditures 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		ADOPTED		PROPOSED	
	FY2024	FY2025	FY2026	FY2026	FY2027	FY2027
<b>Expenses</b>						
Expenses						
Employee Compensation	\$33,526	\$31,491	\$31,252			-
Employee Benefits	\$12,151	\$15,794	\$11,270			-
Contract Services	-\$38,356	\$336,296	\$400,840			-
Cost Allocation	\$29,295	\$50,519	\$52,451			-
<b>EXPENSES TOTAL</b>	<b>\$36,615</b>	<b>\$434,100</b>	<b>\$495,813</b>			<b>-</b>
<b>EXPENSES TOTAL</b>	<b>\$36,615</b>	<b>\$434,100</b>	<b>\$495,813</b>			<b>-</b>
<b>Revenues</b>						

	ACTUAL		ADOPTED		PROPOSED	
	FY2024	FY2025	FY2026	FY2027		
Other Financing Sources	–	\$468,984	\$553,531			–
<b>REVENUES TOTAL</b>	<b>–</b>	<b>\$468,984</b>	<b>\$553,531</b>			<b>–</b>

## 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	FY2024	FY2025	FY2026	FY2027
<b>allocation</b>				
HUMAN RESOURCES ANALYST II	0.2	0.2	0.2	0
<b>ALLOCATION</b>	<b>0.2</b>	<b>0.2</b>	<b>0.2</b>	<b>0</b>

In FY2025-2026, staffing for Worker's Compensation Insurance was moved to Administration.

# Administrative Services

Long Term Disability

Budget Unit 641-44-419 Compensated Absence/LTD - Human Resources - Long Term Disability

## Budget at a Glance

PROPOSED	
	FY2027
<b>Total Revenues</b>	-
<b>Total Expenditures</b>	-
<b>Total FTE</b>	-

## Program Overview

In FY 2025-2026, this program was moved to Administration. A complete discussion of the program can be found under Budget Unit 641-16-419. This program will remain in order to maintain historical data, however once all prior year data as listed in the table below is \$0, this program will be removed.

## Service Objectives

- Obtain and manage insurance policies
- Negotiate rates
- Coordinate claims

## Proposed Budget

There is no budget requested for this program.

## 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		ADOPTED	PROPOSED
	FY2024	FY2025	FY2026	FY2027
<b>Expenses</b>				
Expenses				
Contract Services	\$98,820	\$95,312	\$130,000	-
Cost Allocation	\$2,381	\$979	\$875	-
<b>EXPENSES TOTAL</b>	<b>\$101,201</b>	<b>\$96,291</b>	<b>\$130,875</b>	<b>-</b>
<b>EXPENSES TOTAL</b>	<b>\$101,201</b>	<b>\$96,291</b>	<b>\$130,875</b>	<b>-</b>
<b>Revenues</b>				
-	-	-	-	-
<b>REVENUES TOTAL</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>

In FY2025-2026, staffing for Long Term Disability was moved to Administration.



# Administrative Services

Compensated Absences

Budget Unit 641-44-420 Compensated Absence/LTD - Human Resources - Compensated Absences

## Budget at a Glance

PROPOSED	
	FY2027
<b>Total Revenues</b>	–
<b>Total Expenditures</b>	–
<b>Total FTE</b>	–

## Program Overview

In FY 2025-2026, this program was moved to Administration. A complete discussion of the program can be found under Budget Unit 641-16-420. This program will remain in order to maintain historical data, however once all prior year data as listed in the table below is \$0, this program will be removed.

## Service Objectives

Properly account and disburse benefits as set forth in the employee contracts.

## Proposed Budget

There is no budget requested for this program.

## Revenue and Expenditures

The following table details revenues and expenditures 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		ADOPTED		PROPOSED	
	FY2024	FY2025	FY2025	FY2026	FY2026	FY2027
<b>Expenses</b>						
Expenses						
Employee Compensation	\$33,526	\$31,491		\$31,252		–
Employee Benefits	\$12,151	\$15,794		\$11,270		–
Contract Services	-\$38,356	\$336,296		\$400,840		–
Cost Allocation	\$29,295	\$50,519		\$52,451		–
<b>EXPENSES TOTAL</b>	<b>\$36,615</b>	<b>\$434,100</b>		<b>\$495,813</b>		–
<b>EXPENSES TOTAL</b>	<b>\$36,615</b>	<b>\$434,100</b>		<b>\$495,813</b>		–
<b>Revenues</b>						
Other Financing Sources	–	\$468,984		\$553,531		–
<b>REVENUES TOTAL</b>	<b>–</b>	<b>\$468,984</b>		<b>\$553,531</b>		–

There is no staffing associated with this program.



# Administrative Services

Retiree Benefits

Budget Unit 642-44-414 Retiree Medical - Human Resources - Retiree Benefits

## Budget at a Glance

PROPOSED	
	FY2027
<b>Total Revenues</b>	-
<b>Total Expenditures</b>	-
<b>Total FTE</b>	-

## Program Overview

In FY 2025-2026, this program was moved to Administration. A complete discussion of the program can be found under Budget Unit 642-16-414. This program will remain in order to maintain historical data, however once all prior year data as listed in the table below is \$0, this program will be removed.

## Service Objectives

Provide investment oversight and appropriate funding for the City's retiree medical liability. The City established a trust account with Public Agency Retirement Services (PARS) that will fund the future liability. Annual contributions from the City are deposited into the trust and invested in a portfolio of equity, bond, and money market funds.

## Proposed Budget

There is no budget requested for this program.

## Revenue and Expenditures

The following table details revenues and expenditures 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		ADOPTED		PROPOSED
	FY2024	FY2025	FY2026	FY2027	
<b>Expenses</b>					
Expenses					
Employee Benefits	\$1,387,959	\$1,564,230	\$1,662,000	-	
Cost Allocation	\$13,988	\$16,647	\$15,311	-	
<b>EXPENSES TOTAL</b>	<b>\$1,401,947</b>	<b>\$1,580,877</b>	<b>\$1,677,311</b>	<b>-</b>	
<b>EXPENSES TOTAL</b>	<b>\$1,401,947</b>	<b>\$1,580,877</b>	<b>\$1,677,311</b>	<b>-</b>	
<b>Revenues</b>					
Transfers In	-	\$1,592,398	\$1,946,053	-	
Miscellaneous Revenue	\$1,387,959	-	-	-	
<b>REVENUES TOTAL</b>	<b>\$1,387,959</b>	<b>\$1,592,398</b>	<b>\$1,946,053</b>	<b>-</b>	

There is no staffing associated with this program.

# Parks and Recreation

Department Overview

## Budget Units

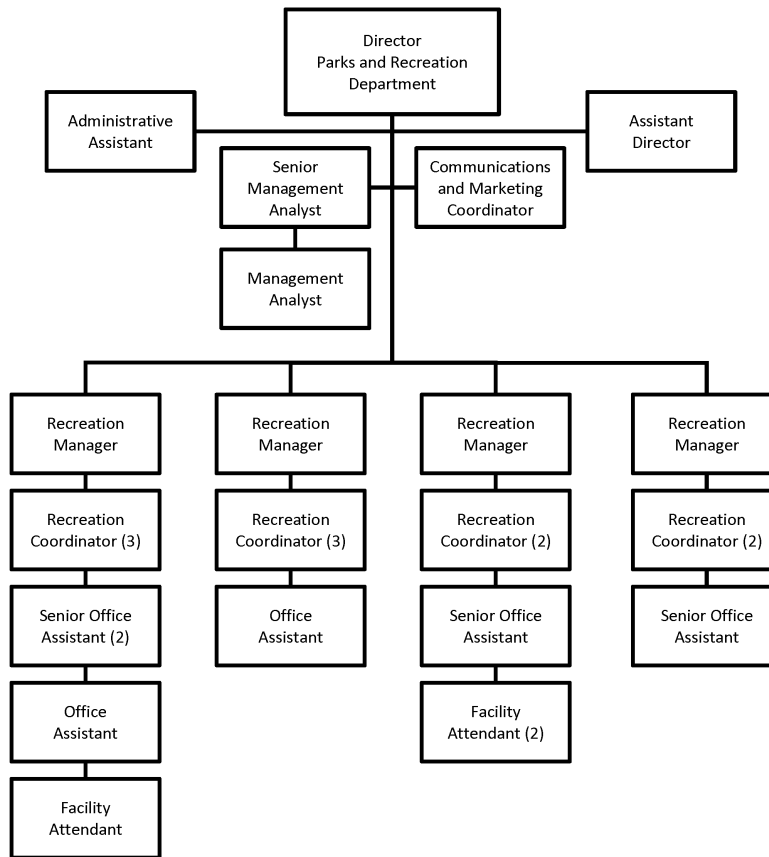
PROPOSED	
	FY2027
<b>Expenses</b>	
Administration	1,936,769
Business and Community Services	1,709,086
Recreation and Education	4,094,468
Sports, Safety and Outdoor Rec	4,945,967
<b>EXPENSES TOTAL</b>	<b>12,686,290</b>

## Budget at a Glance

PROPOSED	
	FY2027
<b>Total Revenues</b>	5,126,130.00
<b>Total Expenditures</b>	12,686,290.00
<b>Total FTE</b>	28.63

## Organization

**Rachelle Sander**, Director of Parks and Recreation



The organizational chart for the Parks and Recreation Department is as follows (described in text for accessibility):

- **Director, Parks and Recreation Department** – overall head of the department; has direct reporting relationships from:
  - **Assistant Director**
  - **Senior Management Analyst**
  - **Administrative Assistant**
  - **Communications and Marketing Coordinator**
  - **Recreation Manager** (Community Events, Facilities, Youth and Teen Recreation Division)
  - **Recreation Manager** (Outdoor Recreation Division)
  - **Recreation Manager** (Senior Wellness and Recreation Division)
  - **Recreation Manager** (Sports and Fitness Division)
- **Senior Management Analyst** – reports to the Director, Parks and Recreation Department and supervises:
  - **Management Analyst**
- **Recreation Manager** – reports to the Director, Parks and Recreation Department and supervises:
  - **Recreation Coordinator (3)**
  - **Senior Office Assistant (2)**
  - **Office Assistant**
  - **Facility Attendant**
- **Recreation Manager** – reports to the Director, Parks and Recreation Department and supervises:
  - **Recreation Coordinator (3)**
  - **Office Assistant**
- **Recreation Manager** – reports to the Director, Parks and Recreation Department and supervises:
  - **Recreation Coordinator (2)**
  - **Senior Office Assistant**
  - **Facility Attendant (2)**
- **Recreation Manager** – reports to the Director, Parks and Recreation Department and supervises:
  - **Recreation Coordinator (2)**
  - **Senior Office Assistant**

## Notable Accomplishments and New Initiatives

### Notable Accomplishments

- *3rd Grade Creek Tours* – Over the course of 20 trips, 897 third graders from 11 CUSD classrooms participated in hands-on learning experiences focused on stormwater pollution prevention, the riparian habitat of Stevens Creek, and local flora and fauna. The program provides students with an engaging opportunity to connect classroom lessons to the natural environment in their own community.
- *Return of 4th of July Evening Fireworks* – After a one-year hiatus and under an accelerated planning timeline, the Department successfully delivered a full-scale evening fireworks event through close coordination with the pyrotechnics contractor, County Fire, County Sheriff's Office, and Public Works. The 20-minute display was launched from Hyde Middle School, with three designated viewing areas established at Miller Avenue, Creekside Park, and Sedgewick Elementary School, each accommodating approximately 3,000 attendees. CERT/CARES teams were on site to address first aid needs, while staff ensured a safe and accessible environment through the provision of amplified sound, light towers, portable restrooms, additional waste receptacles, and clear event signage.  
The success of this large-scale event was made possible by the essential role of Parks and Recreation staff, whose leadership and on-the-ground coordination were critical at every stage—from planning and interagency collaboration to site preparation, logistics, and real-time event management. Their efforts ensured not only the seamless execution of operations but also a safe, welcoming, and well-organized experience for the community.
- *Classes/Camps Offered* – Offered 3,482 classes and camps for all ages and covering various subjects.
- *Community Events* – Coordinated 68 recreational events throughout the year to enhance the lives and experiences for community members.
- *Community Funding* – City funding provided to local non-profit organizations in the areas of social services, fine arts and other programs for the general public. The City received 22 applications for the FY 2026-2027 application cycle. The Parks and Recreation Commission evaluated applications in April and provided a recommendation regarding funding to City Council for final approval.
- *Enhance Senior Support Services* – Partnered with Avenidas to provide monthly case management services for seniors since November 2025 and hosted several presentations including transportation, aging, and mental health to highlight other available resources to seniors.
- *Further Develop Intergenerational Engagement* – Hosted an intergenerational event called Na Leo Mokupuni in Cupertino, Island Sounds in Cupertino, with about 150 attendees, including seniors, families, and friends, enjoying and experiencing island music and dance from local performers of all ages.
- *Hidden Treasures 2025* – Proceeds from the Hidden Treasures event support the Stay Active Fund, which helps pay for Senior Center memberships and programs for seniors in need of financial assistance. 53 volunteers donated over 830 hours for the event, and over \$18,000 worth of donated items were sold.
- *Personal Training Offerings* – Reconfiguration of underutilized space at the Sports Center to offer more room and resources for its increasingly popular Personal Training program, as well as the introduction of specialty, small group fitness classes.
- *Senior Center Memberships* – Added over 100 additional memberships since last year, for a total of 1,863 active memberships to date.
- *Senior Travel Program* – Expanded the Travel Program to offer at least 26 day trips per year and negotiated a contract to reinstate long distance excursions. Over 1,000 total registrants expected by the end of the year for this program.
- *Softball League Offerings* – Increased adult softball league to five nights per week, and begin offering one additional season per year, for a total of three seasons.
- *Sponsorships for Events* – Negotiated and received over \$10,750 in sponsorships with external organizations to support the events offered by the Department.
- *Sports Center Members and Usage* – Increased the current active memberships at the Sports Center to 1,890, with an average of 2,350 check-ins per week. The Center currently offers 25 fitness classes per week and four personal trainers to meet the increasing demand from members.

- *Swim Lessons* – Increased swim lesson offerings at Blackberry Farm from 578 to 655 lessons to meet the growing demand for swim instruction programs in the community.
- *Teen Resource Fair 2026* – Partnered with Fremont Union High School District Interdistrict Council and Main Street to host the third annual Teen Resource Fair, which showcased potential volunteering and job opportunities for teens with the City. The event also offered multiple mental health and wellness booth resources.
- *Teen Speaker Series* – In November 2025, the Cupertino Youth Activity Board hosted its first full Teen Speaker Series for Cupertino teens. This free, three-part series featured topics recommended by the Cupertino Teen Commission. Across three Saturdays, speakers shared valuable insights on College Planning, Financial Literacy, and Tech Career Paths, reaching an average of 20–30 teens at each event.

### New Initiatives

- *Continue Enhancing Senior Support Services* – Implementation of recommendations from the Successful Aging Solutions & Community Consulting (SASCC) gap and feasibility analysis.

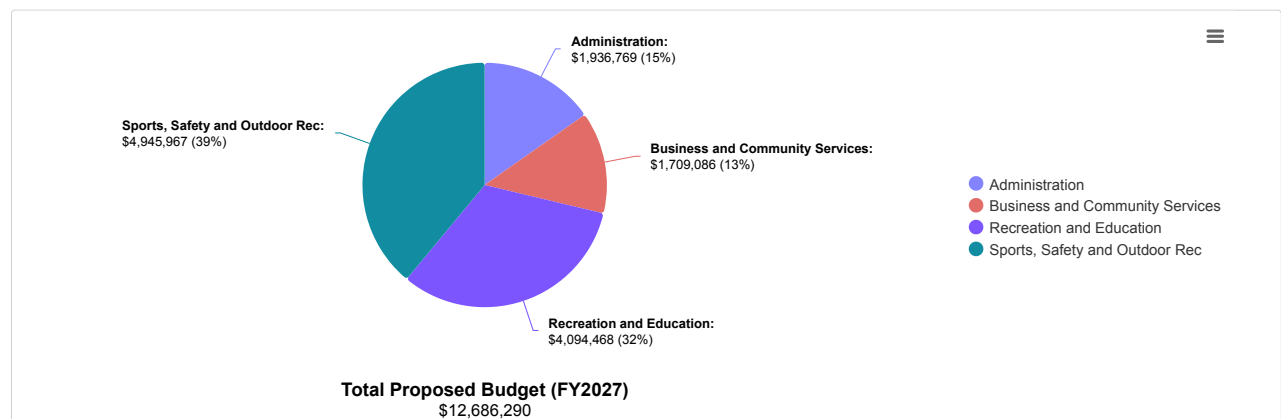
## Performance Measures

Goal: Create a positive, healthy and connected community.

Benefit: Cupertino has an exceptional system of parks and services that align with community values.

Performance Measure	FY 2024 July- June	FY 2025 July- June	FY 2026 July- Dec
% of Parks and Recreation Department customers surveyed who rate services as good or excellent	98%	98%	99%
% of programs maintaining minimum registration	79%	79%	72%
% Department's total cost recovery for all (direct and indirect) costs	56%	50%	50%
% growth in reservations	8%	8%	2%
% growth in total enrollment of classes/camps/programs	7%	13%	0%
% growth in memberships	24%	11%	12%

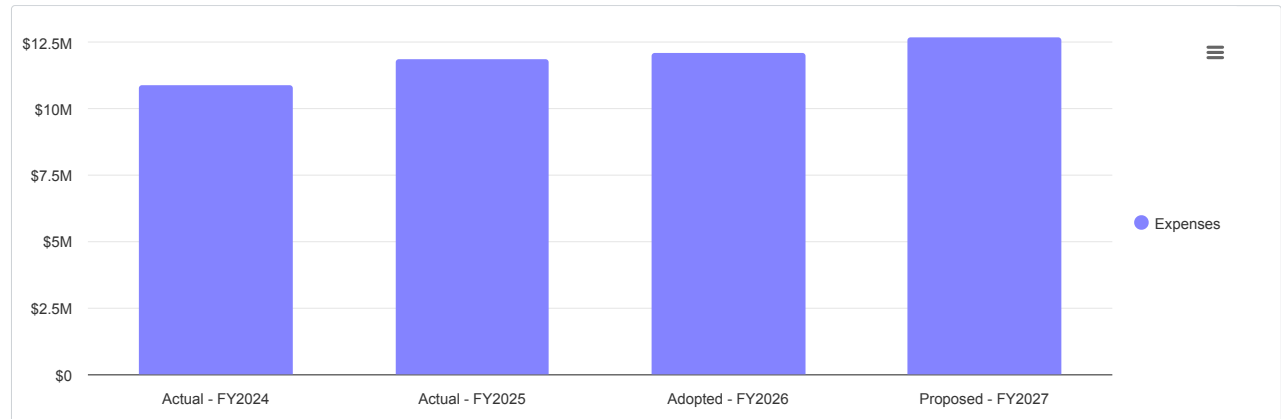
## Proposed Expenditures by Division



Data Updated: May 05, 2026, 12:06 AM

[View Report](#)

## Department Expenditure History



Data Updated: May 05, 2026, 12:06 AM

[View Report](#)

## Proposed Budget

It is recommended that City Council approve a budget of \$12,108,366 for the Parks and Recreation department. This represents an increase of \$753,637 (6.2%) from the FY 2025-26 Adopted Budget.

The increase is primarily due to rising costs within Contract Services, including the reallocation of Blackberry Farm Golf Course maintenance contract, re-budgeting of services and rentals for the 4th of July Evening Fireworks, and higher payments to instructors from growing registrations for contracted classes and programs. The increase is also due to higher cost allocation charges.

This department is also requesting a one-time budget proposal to replace deteriorating round tables frequently utilized at the Quinlan Community Center.

The chart below outlines the proposed budget request.

Proposal	Appropriation
QCC Round Table Replacement	\$15,500
<b>Total</b>	<b>\$15,500</b>

## Revenues and Expenditures

The following table details revenues and expenditures 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		ADOPTED	PROPOSED
	FY2024	FY2025	FY2026	FY2027
<b>Expenses</b>				
Expenses				
Employee Compensation	\$3,920,697	\$4,381,630	\$4,950,998	5,066,278
Employee Benefits	\$1,601,223	\$2,819,274	\$1,682,278	1,671,093
Materials and Supplies	\$359,063	\$381,732	\$615,287	551,034
Contract Services	\$3,243,996	\$1,688,880	\$2,145,863	2,710,791
Special Projects	\$3,529	\$25,017	\$105,000	—

	ACTUAL		ADOPTED	PROPOSED
	FY2024	FY2025	FY2026	FY2027
Cost Allocation	\$1,681,979	\$2,462,429	\$2,484,838	2,590,976
Other Financing Uses	\$90,137	\$85,805	\$124,102	96,118
<b>EXPENSES TOTAL</b>	<b>\$10,900,624</b>	<b>\$11,844,766</b>	<b>\$12,108,366</b>	<b>12,686,290</b>
<b>EXPENSES TOTAL</b>	<b>\$10,900,624</b>	<b>\$11,844,766</b>	<b>\$12,108,366</b>	<b>12,686,290</b>
<b>Revenues</b>				
Use of Money	\$868,070	\$811,847	\$711,529	713,400
Intergovernmental	\$3,750	\$106,465	\$11,000	–
Charges for Services	\$4,989,583	\$4,177,348	\$3,975,450	4,375,230
Miscellaneous Revenue	\$46,001	\$140,097	\$32,500	37,500
<b>REVENUES TOTAL</b>	<b>\$5,907,404</b>	<b>\$5,235,758</b>	<b>\$4,730,479</b>	<b>5,126,130</b>

## 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	FY2024	FY2025	FY2026	FY2027
<b>allocation</b>				
RECREATION COORDINATOR	9.88	9.88	9.88	9.88
DIRECTOR OF PARKS REC	1	1	1	1
MANAGEMENT ANALYST	1	1	1	1
EMERGENCY SERVICES MANAGER (RECREATION MANAGER)	0	0	1	0
ADMINISTRATIVE ASSISTANT	0.9	0.9	0.9	0.9
COMMUNITY RELATIONS COORDINATOR	0	0	1	0
FACILITY ATTENDANT	3	3	3	3
COMMS AND MARKETING COORDINATOR	0	0	1	1
SENIOR MANAGEMENT ANALYST	1	1	1	1
COMMUNITY OUTREACH SPECIALIST	1	1	0	0
ASST DIRECTOR PARKS AND RECREATION	0	0	0	0.95
ASSISTANT DIRECTOR OF PARKS AND REC	0	0	0.95	0
OFFICE ASSISTANT	2	2	2	2
SR OFFICE ASSISTANT	4	4	4	4
MAINTENANCE WORKER I/II	0	0.1	0.1	0
RECREATION MANAGER	3.85	3.85	3.85	3.9
<b>ALLOCATION</b>	<b>27.63</b>	<b>27.73</b>	<b>30.68</b>	<b>28.63</b>

An Assistant Director of Parks and Recreation was added and positions within the Office of Emergency Management and Community Outreach and Neighborhood Watch programs have been transferred accordingly due to the reorganization to the City Manager's Office.

# Cultural Events and Facilities

## Summary

- [Administration](#)
- [Cultural Events](#)
- [Facilities](#)

## Overview

Cultural Events and Facilities, overseen by the Youth, Teen, Events, and Facilities Division, includes management of the Quinlan Community Center (QCC), several park buildings, reservable picnic sites, and most City special events and community festivals. The Administration program oversees the main front office for the Department, providing front-line communication with the public, answering general inquiries, and processes registrations for classes, camps, events, and facility and park picnic reservations.

The Cultural Events program mainly produces events located at the Quinlan Community Center and Memorial Park, such as the 4th of July morning festivities, Summer Concert Series, Shakespeare in the Park, and Tree Lighting Events. Other events organized in this program are the 4th of July Evening Fireworks show, Movies in the Park, and Big Bunny 5K and Kids Fun Run. The program also partners with location organizations to produce community and cultural festivals at Memorial Park and the Civic Center Plaza. From reviewing applications to issuing permits, discussing guidelines and logistics, and providing facility support, this program guides festival organizers based on the City's festival policies. Current festivals include Cherry Blossom, Holi, Dilli Haat, Diwali, Silicon Valley Day n' Night, Kids N Fun, India Heritage, and Ikebana Show.

The Facilities program is responsible for the operations and rentals at the Quinlan Community Center (QCC), Creekside Park Building, Park Picnic Areas at Memorial, Linda Vista, Portal, and Creekside Park, and Monta Vista Recreation Center.

## Budget at a Glance

	PROPOSED
	<b>FY2027</b>
<b>Total Revenues</b>	219,000.00
<b>Total Expenditures</b>	1,709,086.00
<b>Total FTE</b>	5.50

## Service Objectives

- Provide first-rate customer service through the implementation of consistent policies, procedures, and performance standards and deliver up-to-date communication on current programs and events to community members.
- Administer recreation software system for customer registration, memberships, point-of-sale, and facility rentals in-person or online.
- Provide various special events to benefit the community members, including the Summer Concert Series, Movies in the Park, Shakespeare in the Park, 4th of July Morning Celebration and Evening Fireworks Show, Tree Lighting Celebration.
- Serve as liaison and issue special event permits to nonprofit organization event producers to ensure successful community and cultural festivals in Memorial Park and Civic Center Plaza.

- Provide a rental facility or picnic area for meetings, social events, or other group gatherings.

## Revenue and Expenditures

The following table details revenues and expenditures 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		ADOPTED		PROPOSED	
	FY2024	FY2025	FY2026	FY2027		
<b>Expenses</b>						
Expenses						
Employee Compensation	\$630,946	\$558,288	\$612,266		723,006	
Employee Benefits	\$266,969	\$461,249	\$260,393		276,420	
Materials and Supplies	\$37,519	\$37,425	\$31,173		67,721	
Contract Services	\$118,125	\$110,988	\$156,402		242,667	
Cost Allocation	\$266,515	\$204,109	\$366,293		399,272	
<b>EXPENSES TOTAL</b>	<b>\$1,320,075</b>	<b>\$1,372,059</b>	<b>\$1,426,527</b>		<b>1,709,086</b>	
<b>EXPENSES TOTAL</b>	<b>\$1,320,075</b>	<b>\$1,372,059</b>	<b>\$1,426,527</b>		<b>1,709,086</b>	
<b>Revenues</b>						
Use of Money	\$221,710	\$211,741	\$181,988		188,000	
Intergovernmental	\$3,750	–	–		–	
Charges for Services	\$40,820	\$2,360	\$1,000		–	
Miscellaneous Revenue	\$38,291	\$49,962	–		31,000	
<b>REVENUES TOTAL</b>	<b>\$304,571</b>	<b>\$264,062</b>	<b>\$182,988</b>		<b>219,000</b>	

## 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	FY2024	FY2025	FY2026	FY2027
<b>allocation</b>				
OFFICE ASSISTANT	1	1	1	1
RECREATION COORDINATOR	0.75	0.75	1	1
RECREATION MANAGER	0.5	0.5	0.5	0.5
SR OFFICE ASSISTANT	2	2	2	2
FACILITY ATTENDANT	2	1	1	1
<b>ALLOCATION</b>	<b>6.25</b>	<b>5.25</b>	<b>5.5</b>	<b>5.5</b>

# Parks and Recreation

Administration

Budget Unit 100-61-602 General Fund - Business and Community Services - Administration

## Budget at a Glance

PROPOSED	
	FY2027
<b>Total Revenues</b>	–
<b>Total Expenditures</b>	584,742.00
<b>Total FTE</b>	3.00

## Program Overview

The Youth, Teen, Events, and Facilities Division supports department programs and services through the provision of customer service and analytical support, development, and administration of policies. The division is also responsible for the department's front-line communication with the public for classes, programs, facility information, and general inquiries, manages the Quinlan Community Center (QCC) and rentals of facilities and park picnic areas, and processes registrations for classes, camps, and events.

## Service Objectives

- Provide first-rate customer service through the implementation of consistent policies, procedures, and performance standards.
- Administer recreation software system for customer registration, memberships, point-of-sale, and facility rentals.
- Collect and analyze data from customer satisfaction surveys and program and revenue reports to improve programs and services.
- Ensure the delivery of clear and up to date communication on current programs and events to community members.
- Issue parks and facilities permits for individual customers as well as community festivals and events that promote our diverse culture and connected community.
- Maintain a positive relationship with neighborhoods adjacent to our facilities and parks.

## Proposed Budget

It is recommended that City Council approve a budget of \$584,742 for the Administration program. This represents an increase of \$52,555 (9.9%) from the FY 2025-26 Adopted Budget.

The increase is primarily due to increases in Employee Compensation and Benefits from contract negotiations and increases in cost allocation.

## Revenue and Expenditures

The following table details revenues and expenditures 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		ADOPTED	PROPOSED
	FY2024	FY2025	FY2026	FY2027
<b>Expenses</b>				
Expenses				
Employee Compensation	\$252,998	\$256,691	\$260,829	287,973
Employee Benefits	\$133,059	\$251,369	\$145,194	155,267
Materials and Supplies	\$754	\$930	\$1,578	1,399
Cost Allocation	\$184,545	\$125,251	\$124,586	140,103
<b>EXPENSES TOTAL</b>	<b>\$571,356</b>	<b>\$634,241</b>	<b>\$532,187</b>	<b>584,742</b>
<b>EXPENSES TOTAL</b>	<b>\$571,356</b>	<b>\$634,241</b>	<b>\$532,187</b>	<b>584,742</b>
<b>Revenues</b>				
-	-	-	-	-
<b>REVENUES TOTAL</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>

## 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	FY2024	FY2025	FY2026	FY2027
<b>allocation</b>				
OFFICE ASSISTANT	1	1	1	1
SR OFFICE ASSISTANT	2	2	2	2
<b>ALLOCATION</b>	<b>3</b>	<b>3</b>	<b>3</b>	<b>3</b>

There are no changes to the current level of staffing.

# Parks and Recreation

Cultural Events

Budget Unit 100-61-605 General Fund - Business and Community Services - Cultural Events

## Budget at a Glance

PROPOSED	
	FY2027
<b>Total Revenues</b>	31,000.00
<b>Total Expenditures</b>	606,254.00
<b>Total FTE</b>	1.25

## Program Overview

The Youth, Teen, Events, and Facilities Division's events program produces the City's special events including 4th of July festivities, Big Bunny 5K fun run, those hosted at Memorial Park, other local parks, and Quinlan Community Center including the Summer Concert Series, Movies in the Park, Shakespeare in the Park, and Tree Lighting. Staff also serve as the liaison, issue permits, and work with event organizers to implement community festivals, based on the City's festival policies. Examples of festivals at Memorial Park include the Cherry Blossom Festival, Rotary Day N Night Festival, Kids N' Fun, Diwali Festival, Ikebana Flower Show Festival, Bhubaneswar Sister City's India Heritage Fair, Dilli Haat, Holi, and more.

## Service Objectives

- Provide a summer concert series at Memorial Park.
- Provide outdoor summer movies in other local parks.
- Partner with the San Francisco Shakespeare Company to produce Shakespeare in the Park in Cupertino.
- Organize and facilitate the 4th of July Independence Day morning celebration.
- Organize and facilitate the Big Bunny 5K fun run.
- Bring the community together with the annual Tree Lighting celebration.
- Serve as liaison and issue special event permits to nonprofit organization event producers to ensure successful community and cultural festivals in Memorial Park and Civic Center Plaza.

## Proposed Budget

It is recommended that City Council approve a budget of \$606,254 for the Cultural Events program. This represents an increase of \$166,463 (37.9%) from the FY 2025-26 Adopted Budget.

The increase is primarily due to re-budgeted funds and staffing to support the 4th of July Evening Fireworks program, reallocation of funds for the Big Bunny 5K program, and increases in cost allocation.

The table below details the festival fee waivers for FY 2026-2027.

Festival	Date	Festival Producer	Waived Fees 26-27			City Paid Expenses 26-27		Total Costs 26-27	Waived Fees FY 25-26			City Paid Actuals FY 25-26	
			Recreation	Facility/Park/Road Permits	Public Works	Sheriff	Materials	Total	Recreation	Facility/Park/Road Permits	Public Works	Sheriff	Materials
Kids N Fun Festival	Saturday, August 22, 2026	Taiwanese Cultural & Sports Associaton	\$2,152	\$4,843	\$3,885	\$5,844	\$0	\$16,723	\$1,861	\$5,177	\$3,447	\$4,438	\$0
Bobateeno	Sunday, August 30, 2026	Amazing Taiwan	\$99	\$1,000	\$42	\$0	\$0	\$1,141	\$0	\$0	\$0	\$0	\$0
Day N Night Fun Fest	Saturday, September 12, 2026	Cupertino Rotary	\$3,287	\$7,760	\$5,111	\$6,247	\$0	\$22,404	\$2,977	\$7,760	\$4,495	\$5,146	\$0
Bhubaneswar Sister City City Initiative (CBSCI)	Sunday, September 27, 2026	Cupertino Bhubaneswar Sister City	\$2,337	\$6,635	\$4,473	\$5,642	\$0	\$19,087	\$2,543	\$5,690	\$3,967	\$0	\$0
Diwali Festival	Saturday, October 17, 2026	Cupertino Chamber of Commerce	\$2,624	\$5,123	\$4,256	\$6,650	\$0	\$18,652	\$2,419	\$5,123	\$3,404	\$0	\$0
Kung Fu Festival	Saturday, October 31, 2026	NCCCAF	\$197	\$1,000	\$0	\$0	\$0	\$1,197	\$0	\$0	\$0	\$0	\$0
Veterans Day	November 11, 2026	Veteren's Memorial	\$1,336	\$0	\$0	\$0	\$2,918	\$4,253	\$1,312	\$0	\$0	\$0	\$1,050
Ikebana	March 8 to 14, 2027	WAFU Ikebana Society	\$3,031	\$25,427	\$17	\$0	\$0	\$28,475	\$3,031	\$25,427	\$17	\$0	\$0
Holi	March 21, 2027	Cupertino Chamber of Commerce	\$1,503	\$2,000	\$3,808	\$4,433	\$0	\$11,744	\$1,476	\$2,000	\$2,605	\$3,577	\$0
Cherry Blossom	Sat.-Sun., April 24-25, 2027	Toyokawa Sister City	\$6,508	\$20,560	\$11,927	\$15,314	\$0	\$54,309	\$6,693	\$20,956	\$11,633	\$11,780	\$0
AAPA	May 22, 2027	AAPA	\$177,301	\$1,000	\$39,201	\$0	\$0	\$1,216,501	\$0	\$0	\$0	\$0	\$0
Dilli Haat	September 12 or 19, 2027	Empower Uplift Inc.	\$2,292	\$3,288	\$3,420	\$7,254	\$0	\$16,254	\$2,406	\$3,288	\$3,505	\$13,230	\$0
<b>Costs for FY 26/27 Events</b>			<b>\$25,542</b>	<b>\$78,634</b>	<b>\$36,978</b>	<b>\$51,383</b>	<b>\$2,918</b>	<b>\$195,454</b>	<b>\$24,718</b>	<b>\$75,421</b>	<b>\$33,073</b>	<b>\$38,171</b>	<b>\$1,050</b>
			<b>TOTAL Waived Fees</b>	<b>\$141,154.03</b>	<b>TOTAL City Paid</b>	<b>\$54,300.00</b>	<b>TOTAL Festival Costs</b>	<b>\$195,454</b>	<b>TOTAL Waived Fees FY 25/26</b>	<b>\$133,212</b>	<b>TOTAL City Paid Actuals FY 25/26</b>	<b>\$39,221</b>	

These are the budgeted amounts for FY 25/26. Invoices are in process or events has yet to occur

## Revenue and Expenditures

The following table details revenues and expenditures 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		ADOPTED		PROPOSED	
	FY2024	FY2025	FY2026	FY2027		
<b>Expenses</b>						
Expenses						
Employee Compensation	\$124,268	\$121,099	\$169,081	210,587		
Employee Benefits	\$46,371	\$106,050	\$58,187	63,367		
Materials and Supplies	\$20,409	\$19,079	\$8,784	29,843		
Contract Services	\$113,476	\$104,023	\$149,535	235,800		
Cost Allocation	\$81,970	\$58,210	\$54,204	66,657		
<b>EXPENSES TOTAL</b>	<b>\$386,494</b>	<b>\$408,462</b>	<b>\$439,791</b>	<b>606,254</b>		
<b>EXPENSES TOTAL</b>	<b>\$386,494</b>	<b>\$408,462</b>	<b>\$439,791</b>	<b>606,254</b>		
<b>Revenues</b>						
Intergovernmental	\$3,750	-	-	-		
Miscellaneous Revenue	\$38,291	\$49,962	-	31,000		
<b>REVENUES TOTAL</b>	<b>\$42,041</b>	<b>\$49,962</b>	<b>-</b>	<b>31,000</b>		

## 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	FY2024	FY2025	FY2026	FY2027
<b>allocation</b>				
RECREATION COORDINATOR	0.75	0.75	1	1
RECREATION MANAGER	0.25	0.25	0.25	0.25
<b>ALLOCATION</b>	<b>1</b>	<b>1</b>	<b>1.25</b>	<b>1.25</b>

There are no changes to the current level of staffing.

# Parks and Recreation

Facilities

Budget Unit 100-61-630 General Fund - Business and Community Services - Facilities

## Budget at a Glance

PROPOSED	
	FY2027
<b>Total Revenues</b>	188,000.00
<b>Total Expenditures</b>	518,090.00
<b>Total FTE</b>	1.25

## Program Overview

The Youth, Teen, Events, and Facilities Division oversees the Quinlan Community Center that houses the administrative office of the Parks and Recreation Department and serves as facility space for rentals and a variety of recreational, social, and community activities. The Creekside Park building provides community members with facility space which can be used for a variety of activities.

## Service Objectives

### Quinlan Community Center

- Provide a rental facility for community meetings, business functions, social events, and other similar activities.
- Offer in-person and online registration for recreation programs.
- Schedule facility space for contractual and staff-run classes and camps.
- House the Cupertino Historical Society.
- Serve as an Emergency Operations Shelter in case of disasters.

### Creekside Park Building

- Provide a park or picnic facility for nonprofit board meetings, parties, school group picnics, memorials, and other similar activities.
- Schedule facility space for contractual and staff-run classes and camps.
- Provide space for a year-round farmers' market.

## Proposed Budget

It is recommended that City Council approve a budget of \$518,090 for the Facilities program. This represents an increase of \$63,541 (14%) from the FY 2025-26 Adopted Budget.

This increase is primarily due to increases in Employee Compensation from greater part-time support needed for Commission meetings and weekend events and rentals, and a one-time budget proposal to replace deteriorating round tables utilized at the center.

The chart below outlines the proposed budget requests.

Proposal	Appropriation
----------	---------------

QCC Round Table Replacement	\$15,500
Total	\$15,500

## Revenue and Expenditures

The following table details revenues and expenditures 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		ADOPTED		PROPOSED	
	FY2024	FY2025	FY2026	FY2027		
<b>Expenses</b>						
Expenses						
Employee Compensation	\$253,681	\$180,499	\$182,356		224,446	
Employee Benefits	\$87,539	\$103,830	\$57,012		57,786	
Materials and Supplies	\$16,356	\$17,416	\$20,811		36,479	
Contract Services	\$4,649	\$6,964	\$6,867		6,867	
Cost Allocation	–	\$20,648	\$187,503		192,512	
<b>EXPENSES TOTAL</b>	<b>\$362,224</b>	<b>\$329,357</b>	<b>\$454,549</b>		<b>518,090</b>	
<b>EXPENSES TOTAL</b>	<b>\$362,224</b>	<b>\$329,357</b>	<b>\$454,549</b>		<b>518,090</b>	
<b>Revenues</b>						
Use of Money	\$221,710	\$211,741	\$181,988		188,000	
Charges for Services	\$40,820	\$2,360	\$1,000		–	
<b>REVENUES TOTAL</b>	<b>\$262,530</b>	<b>\$214,100</b>	<b>\$182,988</b>		<b>188,000</b>	

## 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	FY2024	FY2025	FY2026	FY2027
<b>allocation</b>				
RECREATION MANAGER	0.25	0.25	0.25	0.25
FACILITY ATTENDANT	2	1	1	1
<b>ALLOCATION</b>	<b>2.25</b>	<b>1.25</b>	<b>1.25</b>	<b>1.25</b>

There are no changes to the current level of staffing.

# Parks and Recreation

Office of Emergency Services: Division Summary

- [Community Outreach and Neighborhood Watch](#)
- [Office of Emergency Management](#)

## Division Overview

The Emergency Management Division's mission is to coordinate effective disaster response and recovery efforts. Through planning, training, and exercises, the division prepares and equips response personnel and community members to minimize the risks to life safety, property, and the environment. This Division also includes Community Outreach and Neighborhood Watch, which fosters communication and cultural understanding by recruiting and supporting neighborhood volunteers and promoting active community engagement.

In FY 2025-2026, this program was transferred to the City Manager's Office. This program has moved to the Administration Department. This program will remain in order to maintain historical data, however once all prior year data as listed in the table below is \$0, this program will be removed.

## Budget at a Glance

PROPOSED	
	FY2027
<b>Total Revenues</b>	-
<b>Total Expenditures</b>	-
<b>Total FTE</b>	-

## Service Objectives

- Develop and implement the goals and objectives of Cupertino's Office of Emergency Management.
- Maintain the City's Emergency Operations Center (EOC) in a perpetual state of operational readiness.
- Prepare, test, and update emergency response and recovery policies, plans, and procedures in compliance with the California Emergency Services Act, the Standardized Emergency Management System (SEMS), and the National Incident Management System (NIMS), and state law.
- Support and engage Citizen Corps including Block Leaders, Neighborhood Watch, Community Emergency Response Team (CERT), Cupertino Amateur Radio Emergency Service (CARES), and Medical Reserve Corps (MRC).
- Coordinate and deliver training of City staff in personal preparedness, SEMS/NIMS, and EOC functions.
- Operate emergency alert and notification systems including AlertSCC, Radio Cupertino, and digital platforms.
- Conduct emergency exercises and after-action reviews to evaluate and improve readiness.
- Lead community outreach and public education on emergency preparedness.
- Maintain effective partnerships with local, state, and national emergency management organizations and/or allied disaster preparedness and response agencies.
- Administer the contract for Law Enforcement Services with the Santa Clara County Sheriff's Office.
- Serve as liaison to the Santa Clara County Fire Department.
- Aid in the development, implementation, and coordination of City programs and community-building activities designed to bring Cupertino neighborhoods together, with an emphasis on emergency

- preparedness.
- Coordinate and disseminate relevant and important information to Cupertino residents through regular meetings and communications that build relationships and strengthen neighborhoods, and gather feedback and concerns.
- Facilitate collaboration with Emergency Preparedness and Neighborhood Watch programs.
- Train residents to connect and organize neighbors and neighborhoods.
- Coordinate Neighborhood Watch orientations and groups.
- Disseminate important City news and safety information.
- Organize and conduct annual National Night Out initiative.

## Adopted Budget

There is no budget associated with this program.

## Revenue and Expenditures

The following table details revenues and expenditures 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		ADOPTED		PROPOSED	
	FY2024	FY2025	FY2026	FY2027		
<b>Expenses</b>						
Expenses						
Employee Compensation	–	\$238,886	\$491,919	–		
Employee Benefits	–	\$320,059	\$199,474	–		
Materials and Supplies	–	\$9,314	\$44,818	–		
Contract Services	–	\$7,332	\$33,487	–		
Special Projects	–	\$25,039	–	–		
Cost Allocation	–	\$139,787	\$150,438	–		
<b>EXPENSES TOTAL</b>	<b>–</b>	<b>\$740,416</b>	<b>\$920,136</b>	<b>–</b>		
<b>EXPENSES TOTAL</b>	<b>–</b>	<b>\$740,416</b>	<b>\$920,136</b>	<b>–</b>		
<b>Revenues</b>						
Intergovernmental	–	\$106,465	\$11,000	–		
Charges for Services	–	\$152,678	–	–		
<b>REVENUES TOTAL</b>	<b>–</b>	<b>\$259,143</b>	<b>\$11,000</b>	<b>–</b>		

## 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	FY2024	FY2025	FY2026	FY2027
<b>allocation</b>				
EMERGENCY SERVICES COORDINATOR (COMMUNITY RELATIONS COORDINATOR)	0	0	1	0
ASSISTANT DIRECTOR OF PARKS AND REC	0	0	0.95	0
EMERGENCY SERVICES MANAGER (RECREATION MANAGER)	0	0	1	0
<b>ALLOCATION</b>	<b>0</b>	<b>0</b>	<b>2.95</b>	<b>0</b>

Due to the reorganization of this program to the City Manager's Office, positions within the program have been transferred accordingly.

# Parks and Recreation

Community Outreach and Neighborhood Watch

Budget Unit 100-65-632 General Fund - Office of Emergency Services - Community Outreach and Neighborhood Watch

## Budget at a Glance

PROPOSED	
	FY2027
<b>Total Revenues</b>	-
<b>Total Expenditures</b>	-
<b>Total FTE</b>	-

## Program Overview

In FY 2025-2026, this program was transferred to the City Manager's Office. A complete discussion of the program can be found under Budget Unit 100-12-633. This program will remain in order to maintain historical data, however once all prior year data as listed in the table below is \$0, this program will be removed.

## Proposed Budget

There is no budget requested for this program.

## Revenue and Expenditures

The following table details revenues and expenditures 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		ADOPTED		PROPOSED	
	FY2024	FY2025	FY2026	FY2027	FY2027	FY2027
<b>Expenses</b>						
Expenses						
Employee Compensation	-	\$110,212	\$115,273	-	-	-
Employee Benefits	-	\$95,103	\$48,962	-	-	-
Materials and Supplies	-	\$1,745	\$8,856	-	-	-
Special Projects	-	\$23,862	-	-	-	-
Cost Allocation	-	\$53,648	\$51,985	-	-	-
<b>EXPENSES TOTAL</b>	<b>-</b>	<b>\$284,570</b>	<b>\$225,076</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>EXPENSES TOTAL</b>	<b>-</b>	<b>\$284,570</b>	<b>\$225,076</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Revenues</b>						
Intergovernmental	-	\$99,669	-	-	-	-
<b>REVENUES TOTAL</b>	<b>-</b>	<b>\$99,669</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>

## 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.

<b>position_title</b>	<b>FY2024</b>	<b>FY2025</b>	<b>FY2026</b>	<b>FY2027</b>
<b>allocation</b>				
EMERGENCY SERVICES COORDINATOR (COMMUNITY RELATIONS COORDINATOR)	0	0	1	0
<b>ALLOCATION</b>	<b>0</b>	<b>0</b>	<b>1</b>	<b>0</b>

Due to the reorganization of this program to the City Manager's Office, positions within the program have been transferred accordingly.

# Parks and Recreation

Office of Emergency Management

Budget Unit 100-65-633 General Fund - Office of Emergency Services - Office of Emergency Management

## Budget at a Glance

PROPOSED	
	FY2027
<b>Total Revenues</b>	-
<b>Total Expenditures</b>	-
<b>Total FTE</b>	-

## Program Overview

In FY 2025-2026, this program was transferred to the City Manager's Office. A complete discussion of the program can be found under Budget Unit 100-12-633. This program will remain in order to maintain historical data, however once all prior year data as listed in the table below is \$0, this program will be removed.

## Proposed Budget

There is no budget requested for this program.

## Revenue and Expenditures

The following table details revenues and expenditures 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		ADOPTED	PROPOSED	
	FY2024	FY2025	FY2026	FY2027	
<b>Expenses</b>					
Expenses					
Employee Compensation	-	\$128,674	\$376,646	-	-
Employee Benefits	-	\$224,956	\$150,512	-	-
Materials and Supplies	-	\$7,569	\$35,962	-	-
Contract Services	-	\$7,332	\$33,487	-	-
Special Projects	-	\$1,176	-	-	-
Cost Allocation	-	\$86,139	\$98,453	-	-
<b>EXPENSES TOTAL</b>	<b>-</b>	<b>\$455,845</b>	<b>\$695,060</b>		<b>-</b>
<b>EXPENSES TOTAL</b>	<b>-</b>	<b>\$455,845</b>	<b>\$695,060</b>		<b>-</b>
<b>Revenues</b>					
Intergovernmental	-	\$6,796	\$11,000	-	-
Charges for Services	-	\$152,678	-	-	-
<b>REVENUES TOTAL</b>	<b>-</b>	<b>\$159,474</b>	<b>\$11,000</b>		<b>-</b>

## 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.

<b>position_title</b>	<b>FY2024</b>	<b>FY2025</b>	<b>FY2026</b>	<b>FY2027</b>
<b>allocation</b>				
ASSISTANT DIRECTOR OF PARKS AND REC	0	0	0.95	0
EMERGENCY SERVICES MANAGER (RECREATION MANAGER)	0	0	1	0
<b>ALLOCATION</b>	<b>0</b>	<b>0</b>	<b>1.95</b>	<b>0</b>

Due to the reorganization of this program to the City Manager's Office, positions within the program have been transferred accordingly.

# Parks and Recreation Administration

## Division Summary

- [Recreation Administration](#)
- [Library Services](#)

## Division Overview

The Administration Division of the Parks and Recreation department is responsible for the oversight and management of the department and its four program divisions, including project management (from day-to-day services to special projects, City Work Program Items, and Capital Improvement Projects), marketing and community outreach of all programs and events, software management, and budget, contracts, and grants. This division also provides personnel training and development, addresses Council related work, supports Commission meetings, drafts and enforces policies and procedures, and facilitates collaborations with other departments.

Library Services augments the existing library service hours currently provided to the community through the Santa Clara County (SCC) Library Joint Powers Authority, with an additional 12 operational hours agreed to per week.

## Budget at a Glance

	PROPOSED
	<b>FY2027</b>
<b>Total Revenues</b>	-
<b>Total Expenditures</b>	1,936,769.00
<b>Total FTE</b>	5.85

## Service Objectives

- Provide overall department administration, budget control, contract support, policy development, administration of recreation management software, and employee development and evaluation.
- Support the Planning and Public Works Departments in the development, renovation, outreach for, and improvements of parks and open spaces in conjunction with the Parks and Recreation System Master Plan.
- Monitor and facilitate partnerships with other community organizations.
- Perform outreach to the community regarding Parks and Recreation programs, events, and services.
- Pursue additional financial support in scholarships and grants from local organizations and Federal and State governments.
- Provide increased library service for our constituents through support of 12 additional operational hours per week.

## Revenue and Expenditures

The following table details revenues and expenditures 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		ADOPTED	PROPOSED
	FY2024	FY2025	FY2026	FY2027
<b>Expenses</b>				
Expenses				
Employee Compensation	\$753,606	\$814,021	\$847,667	1,144,462
Employee Benefits	\$278,978	\$621,507	\$288,660	407,656
Materials and Supplies	\$130,552	\$111,164	\$159,430	166,909
Contract Services	\$62,731	\$66,403	\$69,857	80,836
Special Projects	\$3,529	-\$22	\$105,000	–
Cost Allocation	\$169,698	\$245,086	\$93,791	136,906
<b>EXPENSES TOTAL</b>	<b>\$1,399,093</b>	<b>\$1,858,159</b>	<b>\$1,564,405</b>	<b>1,936,769</b>
<b>EXPENSES TOTAL</b>	<b>\$1,399,093</b>	<b>\$1,858,159</b>	<b>\$1,564,405</b>	<b>1,936,769</b>
<b>Revenues</b>				
–	–	–	–	–
<b>REVENUES TOTAL</b>	<b>–</b>	<b>–</b>	<b>–</b>	<b>–</b>

## 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	FY2024	FY2025	FY2026	FY2027
<b>allocation</b>				
DIRECTOR OF PARKS REC	1	1	1	1
MANAGEMENT ANALYST	1	1	1	1
ADMINISTRATIVE ASSISTANT	0.9	0.9	0.9	0.9
COMMS AND MARKETING COORDINATOR	0	0	1	1
SENIOR MANAGEMENT ANALYST	1	1	1	1
COMMUNITY OUTREACH SPECIALIST	1	1	0	0
ASST DIRECTOR PARKS AND RECREATION	0	0	0	0.95
<b>ALLOCATION</b>	<b>4.9</b>	<b>4.9</b>	<b>4.9</b>	<b>5.85</b>

# Parks and Recreation

Recreation Administration

Budget Unit 100-60-601 General Fund - Parks and Recreation - Recreation Administration

## Budget at a Glance

	PROPOSED
	FY2027
<b>Total Revenues</b>	–
<b>Total Expenditures</b>	1,936,769.00
<b>Total FTE</b>	5.85

## Program Overview

The Recreation Administration program provides overall department administration, project management, community outreach, support to the Parks and Recreation, Library, and Teen Commissions, and administration of recreation management software.

## Service Objectives

- Provide overall department administration, budget control, contract support, policy development, administration of recreation management software, and employee development and evaluation.
- Support the Planning and Public Works Departments in the development, renovation, outreach for, and improvements of parks and open spaces in conjunction with the Parks and Recreation System Master Plan.
- Monitor and facilitate partnerships with other community organizations.
- Perform outreach to the community regarding Parks and Recreation programs, events, and services.
- Pursue additional financial support in scholarships and grants from local organizations and Federal and State governments.

## Proposed Budget

It is recommended that City Council approve a budget of \$1,936,769 for the Recreation Administration program. This represents an increase of \$372,364 (23.8%) from the FY 2025-26 Adopted Budget.

The increase is primarily due to the addition of an Assistant Director of Parks and Recreation position, increases in Employee Compensation and Benefits from contract negotiations, and increases in cost allocation.

## Revenue and Expenditures

The following table details revenues and expenditures 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	ADOPTED	PROPOSED
	FY2024	FY2025	FY2026
			FY2027
<b>Expenses</b>			
Expenses			

	ACTUAL		ADOPTED	PROPOSED
	FY2024	FY2025	FY2026	FY2027
Employee Compensation	\$753,606	\$814,021	\$847,667	1,144,462
Employee Benefits	\$278,978	\$621,507	\$288,660	407,656
Materials and Supplies	\$130,552	\$111,164	\$159,430	166,909
Contract Services	\$62,731	\$66,403	\$69,857	80,836
Special Projects	\$3,529	-\$22	\$105,000	–
Cost Allocation	–	\$84,659	\$93,791	136,906
<b>EXPENSES TOTAL</b>	<b>\$1,229,395</b>	<b>\$1,697,732</b>	<b>\$1,564,405</b>	<b>1,936,769</b>
<b>EXPENSES TOTAL</b>	<b>\$1,229,395</b>	<b>\$1,697,732</b>	<b>\$1,564,405</b>	<b>1,936,769</b>
<b>Revenues</b>				
–	–	–	–	–
<b>REVENUES TOTAL</b>	<b>–</b>	<b>–</b>	<b>–</b>	<b>–</b>

## 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	FY2024	FY2025	FY2026	FY2027
<b>allocation</b>				
DIRECTOR OF PARKS REC	1	1	1	1
MANAGEMENT ANALYST	1	1	1	1
ADMINISTRATIVE ASSISTANT	0.9	0.9	0.9	0.9
COMMS AND MARKETING COORDINATOR	0	0	1	1
SENIOR MANAGEMENT ANALYST	1	1	1	1
COMMUNITY OUTREACH SPECIALIST	1	1	0	0
ASST DIRECTOR PARKS AND RECREATION	0	0	0	0.95
<b>ALLOCATION</b>	<b>4.9</b>	<b>4.9</b>	<b>4.9</b>	<b>5.85</b>

An Assistant Director of Parks and Recreation was added to improve efficiency and strengthen service delivery to the community.

# Parks and Recreation

Library Services

Budget Unit 100-60-636 General Fund - Parks and Recreation - Library Services

## Budget at a Glance

PROPOSED	
	FY2027
<b>Total Revenues</b>	–
<b>Total Expenditures</b>	0.00
<b>Total FTE</b>	–

## Program Overview

This budget augments the existing library service currently provided to our community through the Santa Clara County (SCC) Library Joint Powers Authority.

## Service Objectives

- Provide increased library service for our constituents through support of 12 additional operational hours per week.
- Explore partnerships with the SCC Library for recreation and community programs.

## Proposed Budget

There is no budget requested for this program.

## Revenue and Expenditures

The following table details revenues and expenditures 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	ADOPTED		PROPOSED	
	FY2024	FY2025	FY2026	FY2027	FY2027
<b>Expenses</b>					
Expenses					
Cost Allocation	\$169,698	\$160,427	–		0
<b>EXPENSES TOTAL</b>	<b>\$169,698</b>	<b>\$160,427</b>	–		<b>0</b>
<b>EXPENSES TOTAL</b>	<b>\$169,698</b>	<b>\$160,427</b>	–		<b>0</b>
<b>Revenues</b>					
–	–	–	–	–	–
<b>REVENUES TOTAL</b>	<b>–</b>	<b>–</b>	<b>–</b>	<b>–</b>	<b>–</b>

## Staffing

There is no staffing associated with this program.





# Youth, Teen, Senior and Events

## Summary

- [Administration](#)
- [Youth Teen Recreation](#)
- [Senior Center](#)
- [Teen Programs](#)
- [Events](#)

## Overview

Youth, Teen, Senior, and Events includes management of the Cupertino Senior Center, programming and events for seniors, youth, and teens, and other community focused events. The Administration program is responsible for rentals at Community Hall and the operations, rentals, and memberships at the Cupertino Senior Center. The center promotes a healthy lifestyle for the 50+ community, through quality education, recreation, travel, social opportunities, community resources, and volunteer opportunities.

Youth Teen Recreation includes both contracted and staff-led classes and camps for those under the age of 18, with some enrichment opportunities for adults. Subjects include academic and enrichment classes, STEAM programming, recreation camps, preschool, and some special interest courses. These programs offer a variety of options for community members and is one of the main revenue generating avenues for the Department. This program also produces family focused events, including the Youth Spelling Bee, Monster Mash, Breakfast with Santa, Santa Visits, and Sweetheart Social, and the 3 to 4-year-old preschool program is supplemented with events such as ice cream socials, trick or treating, Mother's Day Tea, and Social Saturdays program for both parents and kids.

The Senior Center offers a wide variety of classes and programs, socials and events, travel and volunteer opportunities, and resources for its members and the 50+ community. Classes include a range of ongoing, instructor-led enrichment and fitness programs tailored to the diverse interests and needs of older adults. Socials and events promote interactive social activities to foster new friendships or bring together those with similar interests. Travel works towards enriching lives and expanding horizons for seniors, offering an easy and seamless way of group travel to various destinations. Volunteering provides an opportunity for older adults to help create a warm and welcoming environment for the senior community, from teaching and interacting with members to providing behind-the-scenes support for programs and events. Senior resources play a critical role in supporting the health and independence of older adults. In partnership with various county agencies and non-profits, the Senior Center provides in-person appointments focusing on legal aid, health insurance counseling, and caregiver support.

Teen Programs supports Teen volunteering and leadership opportunities, through the Leaders in Training (LIT) summer volunteer program, Recreation Events Volunteers (REV), and the Youth Activity Board (YAB). Other events are organized by and tailored towards teens, such as the Cupertino Café, <hack> Cupertino, Pizza and Politics, Teen Resource Fair, Teen Speaker Series, and Teen Movie Nights.

The Events program organizes a variety of community events that highlight nature, recreation, and family engagement. Examples include the Earth and Arbor Day Festival, Cupertino Campout, Pooch Plunge, Signing Santa, Glow Night Golf, and intergenerational golf tournaments. These events provide unique, locally focused experiences for the community to enjoy throughout the year.

## Budget at a Glance

	PROPOSED
	<b>FY2027</b>
<b>Total Revenues</b>	2,083,730.00
<b>Total Expenditures</b>	4,094,468.00
<b>Total FTE</b>	8.60

## Service Objectives

- Provide management and supervision of all programs, activities, personnel, and facilities within the Senior Wellness division.
- Increase memberships and provide first-rate customer service and manage customer registration, memberships, point-of-sale, and facility rentals at the Senior Center and Community Hall.
- Provide a rental facility for City meetings, community meetings, business functions, social events, and other similar activities.
- Provide volunteer service opportunities for adults age 50+ and appreciation events for senior volunteers who support the Department throughout the year.
- Offer fitness and enrichment courses, educational presentations, group trips and tours, and socialization opportunities to adults age 50+.
- Provide a senior-focused annual health fair and senior resource referrals.
- Provide a preschool program, summer camps, and an extensive variety of contract classes for youth, teens, and adults. Provide family-oriented programs designed to increase community engagement.
- Create opportunities for youth and teens to build their leadership abilities by creating activities, events, and programs by teens for teens. Provide the opportunity for teens to gain applied skills and develop leadership abilities by participating in teen volunteer programs.
- Create programs that support mental health and wellness in youth and teens and provide space for teens to de-stress, create, study, develop and grow in all areas.
- Organize and facilitate community events such as the Earth and Arbor Day Festival, Cupertino Campout, Pooch Plunge, Signing Santa, Glow Night Golf, and the Intergenerational Golf Tournament.

## Revenue and Expenditures

The following table details revenues and expenditures 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		ADOPTED		PROPOSED	
	FY2024	FY2025	FY2026	FY2027		
<b>Expenses</b>						
Expenses						
Employee Compensation	\$1,023,111	\$1,155,894	\$1,300,578		1,391,263	
Employee Benefits	\$415,602	\$690,472	\$415,438		438,009	
Materials and Supplies	\$119,983	\$129,225	\$194,036		190,343	
Contract Services	\$895,187	\$892,398	\$1,051,068		1,312,179	
Cost Allocation	\$601,339	\$662,922	\$647,972		725,151	
Other Financing Uses	\$30,212	\$28,019	\$53,526		37,523	
<b>EXPENSES TOTAL</b>	<b>\$3,085,435</b>	<b>\$3,558,930</b>	<b>\$3,662,618</b>		<b>4,094,468</b>	
<b>EXPENSES TOTAL</b>	<b>\$3,085,435</b>	<b>\$3,558,930</b>	<b>\$3,662,618</b>		<b>4,094,468</b>	
<b>Revenues</b>						
Use of Money	\$49,849	\$97,911	\$83,025		96,000	
Charges for Services	\$1,668,867	\$1,747,940	\$1,658,950		1,981,230	
Miscellaneous Revenue	\$7,700	\$90,135	\$32,500		6,500	
<b>REVENUES TOTAL</b>	<b>\$1,726,417</b>	<b>\$1,935,986</b>	<b>\$1,774,475</b>		<b>2,083,730</b>	

## 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.

<b>position_title</b>	<b>FY2024</b>	<b>FY2025</b>	<b>FY2026</b>	<b>FY2027</b>
<b>allocation</b>				
RECREATION SUPERVISOR	0	0	0	0
RECREATION COORDINATOR	4.25	4.05	4.15	4.15
RECREATION MANAGER	1.45	1.45	1.45	1.45
SR OFFICE ASSISTANT	1	1	1	1
FACILITY ATTENDANT	1	2	2	2
<b>ALLOCATION</b>	<b>7.7</b>	<b>8.5</b>	<b>8.6</b>	<b>8.6</b>

# Parks and Recreation

Administration

Budget Unit 100-62-608 General Fund - Recreation and Education - Administration

## Budget at a Glance

PROPOSED	
	FY2027
<b>Total Revenues</b>	90,000.00
<b>Total Expenditures</b>	868,970.00
<b>Total FTE</b>	3.95

## Program Overview

This program includes administrative support of senior programs offered at the Senior Center. Administrative duties support the facility and senior programs that focus on enhancing a healthy lifestyle through quality education, recreation, travel, socials, community resources, volunteer opportunities, and facility rentals. This program also manages Community Hall, which provides space for City Council meetings and various Commission meetings, as well as facility rental space available for a variety of activities including business meetings, community events, and Cupertino Library programs.

## Service Objectives

- Provide management and supervision of all programs, activities, personnel, and facilities within the Senior Wellness division.
- Establish program goals and priorities.
- Ensure operational hours accommodate community desires.
- Provide first-rate customer service and manage customer registration, memberships, point-of-sale, and facility rentals at the Senior Center.

## Community Hall

- Provide a rental facility for community meetings, business functions, social events, and other similar activities.
- Provide a facility for City Channel programming, and City Council, Planning Commission, and other City meetings.

## Proposed Budget

It is recommended that City Council approve a budget of \$868,970 for the Administration program. This represents an increase of \$84,803 (10.8%) from the FY 2025-26 Adopted Budget.

The increase is primarily due to increases in Employee Compensation and Benefits from contract negotiations and cost allocation charges.

## Revenue and Expenditures

The following table details revenues and expenditures 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		ADOPTED	PROPOSED
	FY2024	FY2025	FY2026	FY2027
<b>Expenses</b>				
Expenses				
Employee Compensation	\$345,432	\$427,616	\$469,893	505,510
Employee Benefits	\$126,475	\$325,203	\$172,088	185,176
Materials and Supplies	\$9,595	\$7,154	\$12,472	11,834
Contract Services	\$2,435	\$2,279	\$5,112	3,612
Cost Allocation	\$158,361	\$142,079	\$124,602	162,838
<b>EXPENSES TOTAL</b>	<b>\$642,298</b>	<b>\$904,330</b>	<b>\$784,167</b>	<b>868,970</b>
<b>EXPENSES TOTAL</b>	<b>\$642,298</b>	<b>\$904,330</b>	<b>\$784,167</b>	<b>868,970</b>
<b>Revenues</b>				
Use of Money	\$41,515	\$92,030	\$74,825	90,000
Charges for Services	\$500	\$900	\$100	-
<b>REVENUES TOTAL</b>	<b>\$42,015</b>	<b>\$92,930</b>	<b>\$74,925</b>	<b>90,000</b>

## 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	FY2024	FY2025	FY2026	FY2027
<b>allocation</b>				
RECREATION SUPERVISOR	0	0	0	0
RECREATION COORDINATOR	0.2	0.2	0.2	0.2
RECREATION MANAGER	0.75	0.75	0.75	0.75
SR OFFICE ASSISTANT	1	1	1	1
FACILITY ATTENDANT	1	2	2	2
<b>ALLOCATION</b>	<b>2.95</b>	<b>3.95</b>	<b>3.95</b>	<b>3.95</b>

There are no changes to the current level of staffing.

# Parks and Recreation

Senior Center

Budget Unit 100-62-623 General Fund - Recreation and Education - Senior Center

## Budget at a Glance

PROPOSED	
	FY2027
<b>Total Revenues</b>	456,500.00
<b>Total Expenditures</b>	871,032.00
<b>Total FTE</b>	2.05

## Program Overview

This program includes the coordination and delivery of program services for seniors at the Senior Center. Staff coordinates a well-maintained Senior Center for adults age 50+ including senior adult recreation programs such as enrichment classes, educational presentations, group trips and tours, and social events. In addition, the Senior Center team leverages members to support programs and services through volunteer opportunities. Staff provides referrals for resources available to seniors.

## Service Objectives

- Enhance partnerships with the Santa Clara County Library District and other local nonprofit agencies.
- Provide appreciation events for senior volunteers who support the Parks and Recreation Department throughout the year.
- Offer fitness and enrichment courses, educational presentations, group trips and tours, and socialization opportunities to adults age 50+.
- Provide volunteer service opportunities for adults age 50+.
- Provide a senior-focused annual health fair and senior resource referrals.

## Proposed Budget

It is recommended that City Council approve a budget of \$871,032 for the Senior Center program. This represents an increase of \$141,676 (19.4%) from the FY 2025-26 Adopted Budget.

The increase is primarily due to rising costs for Contract Services and an increase in associated travel program costs, as registrations for Senior programs have been growing and results in an increase in anticipated revenues for this program.

## Revenue and Expenditures

The following table details revenues and expenditures 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		ADOPTED		PROPOSED	
	FY2024	FY2025	FY2026	FY2026	FY2027	FY2027
<b>Expenses</b>						
Expenses						

	ACTUAL		ADOPTED	PROPOSED
	FY2024	FY2025	FY2026	FY2027
Employee Compensation	\$250,259	\$260,211	\$300,449	323,376
Employee Benefits	\$86,271	\$176,745	\$88,421	93,449
Materials and Supplies	\$74,000	\$84,573	\$101,163	125,773
Contract Services	\$91,237	\$118,293	\$117,500	190,580
Cost Allocation	\$183,730	\$122,988	\$121,823	137,854
<b>EXPENSES TOTAL</b>	<b>\$685,496</b>	<b>\$762,810</b>	<b>\$729,356</b>	<b>871,032</b>
<b>EXPENSES TOTAL</b>	<b>\$685,496</b>	<b>\$762,810</b>	<b>\$729,356</b>	<b>871,032</b>
<b>Revenues</b>				
Charges for Services	\$300,510	\$365,947	\$350,000	456,500
Miscellaneous Revenue	\$7,700	\$78,175	–	–
<b>REVENUES TOTAL</b>	<b>\$308,210</b>	<b>\$444,122</b>	<b>\$350,000</b>	<b>456,500</b>

## 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	FY2024	FY2025	FY2026	FY2027
<b>allocation</b>				
RECREATION COORDINATOR	1.8	1.6	1.8	1.8
RECREATION MANAGER	0.25	0.25	0.25	0.25
<b>ALLOCATION</b>	<b>2.05</b>	<b>1.85</b>	<b>2.05</b>	<b>2.05</b>

There are no changes to the current level of staffing.

# Parks and Recreation

## Teen Programs

Budget Unit 100-62-639 General Fund - Recreation and Education - Teen Programs

## Budget at a Glance

PROPOSED	
	FY2027
<b>Total Revenues</b>	9,590.00
<b>Total Expenditures</b>	270,615.00
<b>Total FTE</b>	0.75

## Program Overview

This program supports teen programs and services for the Youth, Teens, Events, and Facilities Division. It provides the supervision and support for the Youth Activity Board (YAB), which implements teen focused events, the Leaders in Training (LIT) summer volunteer program, and Recreation Event Volunteers (REV) who support city-wide special events. Examples of teen events include the Cupertino Café, <hack> Cupertino, Pizza and Politics, Teen Resource Fair, Teen Speaker Series, and the teen movie nights. This program also oversees the Monta Vista Recreation Center, which provides additional facility space for youth and teen programs and is home to a diverse array of recreation activities including gymnastics classes.

## Service Objectives

- Empower youth by creating enriching and stress-free programs that foster physical, mental, and social development.
- Provide space for Cupertino Teens to de-stress, create, study, and to socially develop.
- Create opportunities for youth and teens to build their leadership abilities by creating activities, events, and programs by teens for teens.
- Create reciprocal engagement and outreach efforts between the City of Cupertino and Cupertino teens.
- Provide the opportunity for teens to gain applied skills and develop leadership abilities by participating in teen volunteer programs.
- Create programs that support mental health and wellness in youth and teens.

## Monta Vista Recreation Center

- Provide space to host gymnastics, class, and camps.
- Provide space for contractual and staff-run classes and camps.
- Make space available for co-sponsored clubs and rentals.

## Proposed Budget

It is recommended that City Council approve a budget of \$270,615 for the Teen Programs program. This represents an increase of \$15,033 (5.9%) from the FY 2025-26 Adopted Budget.

The increase is primarily due to cost allocation charges and increases in Employee Compensation and Benefits from contract negotiations.

## Revenue and Expenditures

The following table details revenues and expenditures 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		ADOPTED	PROPOSED
	FY2024	FY2025	FY2026	FY2027
<b>Expenses</b>				
Expenses				
Employee Compensation	\$109,392	\$131,564	\$149,250	159,132
Employee Benefits	\$34,295	\$75,232	\$40,328	39,324
Materials and Supplies	\$13,620	\$13,489	\$17,176	17,492
Cost Allocation	\$75,491	\$52,836	\$48,828	54,667
<b>EXPENSES TOTAL</b>	<b>\$232,797</b>	<b>\$273,121</b>	<b>\$255,582</b>	<b>270,615</b>
<b>EXPENSES TOTAL</b>	<b>\$232,797</b>	<b>\$273,121</b>	<b>\$255,582</b>	<b>270,615</b>
<b>Revenues</b>				
Use of Money	\$7,950	\$5,401	\$8,200	6,000
Charges for Services	\$2,573	\$3,139	\$1,350	3,590
<b>REVENUES TOTAL</b>	<b>\$10,523</b>	<b>\$8,540</b>	<b>\$9,550</b>	<b>9,590</b>

## 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	FY2024	FY2025	FY2026	FY2027
<b>allocation</b>				
RECREATION COORDINATOR	0.5	0.5	0.5	0.5
RECREATION MANAGER	0.25	0.25	0.25	0.25
<b>ALLOCATION</b>	<b>0.75</b>	<b>0.75</b>	<b>0.75</b>	<b>0.75</b>

There are no changes to the current level of staffing.

# Parks and Recreation

## Events

Budget Unit 100-62-640 General Fund - Recreation and Education - Events

### Budget at a Glance

PROPOSED	
	FY2027
<b>Total Revenues</b>	18,500.00
<b>Total Expenditures</b>	80,796.00
<b>Total FTE</b>	0.15

### Program Overview

This program provides the coordination and production of several City-wide events, such as the Earth and Arbor Day Festival, along with other unique events such as the Cupertino Campout, Pooch Plunge, and Signing Santa. These events are coordinated within the Parks and Recreation Department and hosted in various locations throughout the City.

### Service Objectives

- Organize and facilitate the Earth and Arbor Day Festival.
- Organize and facilitate other special events such as the Cupertino Campout, Pooch Plunge, and Signing Santa.
- To provide activities for kids and families of all ages.

### Proposed Budget

It is recommended that City Council approve a budget of \$80,796 for the Events program. This represents a decrease of \$14,884 (-15.6%) from the FY 2025-26 Adopted Budget.

The decrease is due to reallocation of funds for the Big Bunny 5K program to 100-61-605.

### Revenue and Expenditures

The following table details revenues and expenditures 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		ADOPTED		PROPOSED	
	FY2024	FY2025	FY2026	FY2026	FY2027	FY2027
<b>Expenses</b>						
Expenses						
Employee Compensation	\$39,513	\$32,277	\$19,227			23,328
Employee Benefits	\$11,039	\$18,670	\$7,313			7,627
Materials and Supplies	\$1,966	\$4,750	\$26,024			8,975
Contract Services	\$3,406	\$5,050	\$18,938			16,088
Cost Allocation	\$15,441	\$29,279	\$24,178			24,778
<b>EXPENSES TOTAL</b>	<b>\$71,364</b>	<b>\$90,025</b>	<b>\$95,680</b>			<b>80,796</b>

	ACTUAL		ADOPTED	PROPOSED
	FY2024	FY2025	FY2026	FY2027
<b>EXPENSES TOTAL</b>	<b>\$71,364</b>	<b>\$90,025</b>	<b>\$95,680</b>	<b>80,796</b>
<b>Revenues</b>				
Charges for Services	\$0	\$7,204	\$7,500	12,000
Miscellaneous Revenue	\$0	\$11,960	\$32,500	6,500
<b>REVENUES TOTAL</b>	<b>\$0</b>	<b>\$19,164</b>	<b>\$40,000</b>	<b>18,500</b>

## 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.

PositionTitle	FY2024	FY2025	FY2026	FY2027
<b>Allocation</b>				
RECREATION COORDINATOR	0.25	0.25	0.15	0.15
<b>ALLOCATION</b>	<b>0.25</b>	<b>0.25</b>	<b>0.15</b>	<b>0.15</b>

There are no changes to the current level of staffing.

# Parks and Recreation

Youth Teen Recreation

Budget Unit 580-62-613 Recreation Program - Recreation and Education - Youth Teen Recreation

## Budget at a Glance

	PROPOSED
	FY2027
<b>Total Revenues</b>	1,509,140.00
<b>Total Expenditures</b>	2,003,055.00
<b>Total FTE</b>	1.70

## Program Overview

The Youth, Teen, Events, and Facilities Division oversees fee-based youth and teen programs such as academic and enrichment classes, STEAM programming, recreational camps, preschool, fee-based events such as Monster Mash, Breakfast with Santa, and Santa Visits, enrichment classes for adults, and special interest programming. This program also produces the 3 to 4-year-old preschool program which is supplemented with events such as ice cream socials, trick or treating, Mother's Day Tea, and Social Saturdays program for both parents and kids.

## Service Objectives

- Provide a preschool program, summer camps, and an extensive variety of contract classes for youth, teens, and adults.
- Promote programs through social media to increase community awareness and interest in programs.
- Increase the number of youth and teen Science, Technology, Engineering, Art, and Math (STEAM) programs offered.
- Expand all-day summer camp offerings to meet daycare needs of working families.
- Provide family-oriented programs designed to increase community engagement.
- Provide safe, fun, life-long learning activities that promote the foundations of self-confidence, skill development, and personal growth.

## Proposed Budget

It is recommended that City Council approve a budget of \$2,003,055 for the Youth Teen Recreation program. This represents an increase of \$205,222 (11.4%) from the FY 2025-26 Adopted Budget.

The increase is due to rising costs for Contract Services, as registrations for classes and camps have been growing and there has been an increase in participation of specialized contracted programs. This also leads to an increase in anticipated revenues for this program.

## Revenue and Expenditures

The following table details revenues and expenditures 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		ADOPTED	PROPOSED
	FY2024	FY2025	FY2026	FY2027
<b>Expenses</b>				
Expenses				
Employee Compensation	\$278,516	\$304,227	\$361,759	379,917
Employee Benefits	\$157,523	\$94,623	\$107,288	112,433
Materials and Supplies	\$20,802	\$19,260	\$37,201	26,269
Contract Services	\$798,109	\$766,776	\$909,518	1,101,899
Cost Allocation	\$168,316	\$315,740	\$328,541	345,014
Other Financing Uses	\$30,212	\$28,019	\$53,526	37,523
<b>EXPENSES TOTAL</b>	<b>\$1,453,479</b>	<b>\$1,528,644</b>	<b>\$1,797,833</b>	<b>2,003,055</b>
<b>EXPENSES TOTAL</b>	<b>\$1,453,479</b>	<b>\$1,528,644</b>	<b>\$1,797,833</b>	<b>2,003,055</b>
<b>Revenues</b>				
Use of Money	\$384	\$480	-	-
Charges for Services	\$1,365,285	\$1,370,750	\$1,300,000	1,509,140
<b>REVENUES TOTAL</b>	<b>\$1,365,669</b>	<b>\$1,371,230</b>	<b>\$1,300,000</b>	<b>1,509,140</b>

## 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	FY2024	FY2025	FY2026	FY2027
<b>allocation</b>				
RECREATION COORDINATOR	1.5	1.5	1.5	1.5
RECREATION MANAGER	0.2	0.2	0.2	0.2
<b>ALLOCATION</b>	<b>1.7</b>	<b>1.7</b>	<b>1.7</b>	<b>1.7</b>

There are no changes to the current level of staffing.

# Sports and Outdoor

## Summary

- [Park Facilities](#)
- [Blackberry Farm Golf Course](#)
- [Outdoor Recreation](#)
- [Sports Center Operations](#)

## Overview

Sports and Outdoor includes management of the Stevens Creek Corridor, including Blackberry Farm, McClellan Ranch Preserve, and Blackberry Farm Golf Course, the Cupertino Sports Center, and sports and fitness and environmental education classes, camps, and programs. The Park Facilities program oversees the operations and rentals of Blackberry Farm’s pool and picnic sites, the Community Gardens at McClellan Ranch Preserve and Wilson Park, and all programming and special events within the corridor. This program utilizes the two pools at Blackberry Farm during the summer months to provide recreation and lap swimming, along with private and semi-private swim lessons, and runs a Park Ranger program to staff rangers who patrol and maintain the Steven Creek Trail, enforce park rules and regulations to ensure public safety and environmental stewardship, and lead nature education programs.

The Blackberry Farm Golf Course is a nine-hole course open year-round to the community that serves all ages and offers golf, footgolf, and a pro-shop offering equipment rentals and merchandise sales.

The Outdoor Recreation Program includes both staff-led and contracted classes, camps, and programs, from youth focused programs, including soccer, gymnastics, dance, and ballet, to adult fitness programs, such as line dancing, archery, aerobics and yoga. This program also includes classes and camps focused on environmental education and outdoor exploration. Signature programs include the Third-Grade Creek Tour, for local elementary students to learn about creek ecosystem, blacksmithing demonstrations and classes at the historic Baer Blacksmith Shop, sports field management of the nine school fields as agreed to under the City’s Joint Use Agreement with the Cupertino Union School District, and an adult softball league at the Memorial Park softball field.

The Cupertino Sports Center features a fitness center with strength training and cardio equipment, 17 tennis courts, eight pickleball courts, two racquetball courts, and an indoor and outdoor sports court. Offerings include a variety of classes and programs such as Yoga, Zumba, Strength Training, and Pilates. These are scheduled at various days and times throughout the week to meet the needs of members. This program also produces contracted classes, camps, and programs to expand on racquet sports instruction, including tennis, table tennis, pickleball, and badminton. Personal Training is also available, offering one-on-one instruction to help members achieve their health and fitness goals.

## Budget at a Glance

	PROPOSED
	<b>FY2027</b>
<b>Total Revenues</b>	2,823,400.00
<b>Total Expenditures</b>	4,945,967.00
<b>Total FTE</b>	8.68

## Service Objectives

- Provide engaging programs and camps for youth and families, with a focus on nature, science, environmental education, and blacksmithing, while expanding access to outdoor learning opportunities.
- Operate and maintain two seasonal pools at Blackberry Farm to offer recreational swimming, lap swim, and private/semi-private swim lessons for the community.
- Offer seasonal rentals of outdoor picnic areas for small to large groups, supporting community gatherings and special events.
- Deliver Park Ranger-led activities such as interpretive walks and star-gazing events; launch and manage a Stevens Creek Corridor volunteer program including docent opportunities at McClellan Ranch Preserve.
- Provide drop-in visitor hours at the Environmental Education Center and Baer Blacksmith Shop, and collaborate with partner organizations—including SCVAS, Grassroots Ecology, Watershed Stewardship Program Members, Santa Clara Valley Bird Alliance, Rolling Hills 4-H, and UCCE Master Gardeners—to offer public education programs.
- Manage community garden programs at McClellan Ranch Preserve and Wilson Park, and offer fee-based gardening classes and programs for both youth and adults.
- Grow the golfer base through leagues, high school partnerships, and Youth on Course participation; ensure high-quality customer service in the Golf Pro Shop through efficient tee time bookings, equipment rentals, and the sale of accessories and concessions.
- Increase memberships, participation in fitness classes, personal training, and enrollment in contract camps and classes and explore new program offerings.
- Offer and increase adult sports league programming, such as the softball league at Memorial Park.
- Provide sports, dance, fitness, and wellness classes and camps for youth, teens, and adults.
- Manage user group field rentals under the Cupertino Union School District/City Joint Use Agreement.

## Revenue and Expenditures

The following table details revenues and expenditures 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		ADOPTED		PROPOSED	
	FY2024	FY2025	FY2026	FY2027		
<b>Expenses</b>						
Expenses						
Employee Compensation	\$1,513,034	\$1,614,541	\$1,698,568	1,807,547		
Employee Benefits	\$639,673	\$725,988	\$518,313	549,008		
Materials and Supplies	\$71,010	\$94,603	\$185,830	126,061		
Contract Services	\$2,167,953	\$611,759	\$835,049	1,075,109		
Special Projects	\$0	–	–	–		
Cost Allocation	\$644,427	\$1,210,525	\$1,226,344	1,329,647		
Other Financing Uses	\$59,925	\$57,786	\$70,576	58,595		
<b>EXPENSES TOTAL</b>	<b>\$5,096,021</b>	<b>\$4,315,202</b>	<b>\$4,534,680</b>	<b>4,945,967</b>		
<b>EXPENSES TOTAL</b>	<b>\$5,096,021</b>	<b>\$4,315,202</b>	<b>\$4,534,680</b>	<b>4,945,967</b>		
<b>Revenues</b>						
Use of Money	\$596,511	\$502,196	\$446,516	429,400		
Charges for Services	\$3,279,895	\$2,274,371	\$2,315,500	2,394,000		
Miscellaneous Revenue	\$10	–	–	–		
<b>REVENUES TOTAL</b>	<b>\$3,876,416</b>	<b>\$2,776,566</b>	<b>\$2,762,016</b>	<b>2,823,400</b>		

## 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.

<b>position_title</b>	<b>FY2024</b>	<b>FY2025</b>	<b>FY2026</b>	<b>FY2027</b>
<b>allocation</b>				
OFFICE ASSISTANT	1	1	1	1
RECREATION COORDINATOR	4.88	5.08	4.73	4.73
RECREATION MANAGER	1.9	1.9	1.9	1.95
SR OFFICE ASSISTANT	1	1	1	1
<b>ALLOCATION</b>	<b>8.78</b>	<b>8.98</b>	<b>8.63</b>	<b>8.68</b>

# Parks and Recreation

Park Facilities

Budget Unit 100-63-612 General Fund - Sports, Safety and Outdoor Recreation - Park Facilities

## Budget at a Glance

	PROPOSED
	FY2027
<b>Total Revenues</b>	246,400.00
<b>Total Expenditures</b>	1,712,248.00
<b>Total FTE</b>	2.98

## Program Overview

Blackberry Farm provides the community with recreational space to swim, picnic, participate in ranger-led activities, and walk the Stevens Creek Trail. McClellan Ranch Preserve offers environmental education classes, nature programs, including camps, and creek tours for school groups. It is also the location of the Community Garden program and non-profit operations such as Grassroots Ecology, Santa Clara Valley Bird Alliance, University of California Cooperative Extension Master Gardeners, and Rolling Hills 4-H Club.

## Service Objectives

### Blackberry Farm Picnic Grounds and Pools:

- Provide the community with two pools for recreational use, swim lessons, and lap swim.
- Increase resident usage of the facility.
- Continue to offer Park Ranger-led activities such as interpretive walks, star-gazing events, and implement a Stevens Creek Corridor volunteer program.

### McClellan Ranch Preserve:

- Continue to offer drop-in visitor hours at the Environmental Education Center and Blacksmith Shop.
- Partner with SCVAS, Grassroots Ecology, Watershed Stewardship Program Members, Santa Clara Valley Bird Alliance, Rolling Hills 4H and UCCE Master Gardeners in providing public education programs.
- Expand programming opportunities for youth and families.
- Increase volunteer/docent opportunities at McClellan Ranch.
- Continue to develop the community garden programming.

## Proposed Budget

It is recommended that City Council approve a budget of \$1,712,248 for the Park Facilities program. This represents an increase of \$193,249 (12.7%) from the FY 2025-26 Adopted Budget.

The increase is primarily due to increases in Employee Compensation and Benefits from contract negotiations and cost allocation charges.

## Revenue and Expenditures

The following table details revenues and expenditures 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		ADOPTED	PROPOSED
	FY2024	FY2025	FY2026	FY2027
<b>Expenses</b>				
Expenses				
Employee Compensation	\$668,431	\$674,121	\$723,335	808,888
Employee Benefits	\$146,965	\$314,163	\$174,557	210,376
Materials and Supplies	\$22,186	\$22,155	\$38,395	42,412
Contract Services	\$106,814	\$109,612	\$111,877	113,877
Cost Allocation	\$221,484	\$491,960	\$470,835	536,695
<b>EXPENSES TOTAL</b>	<b>\$1,165,879</b>	<b>\$1,612,012</b>	<b>\$1,518,999</b>	<b>1,712,248</b>
<b>EXPENSES TOTAL</b>	<b>\$1,165,879</b>	<b>\$1,612,012</b>	<b>\$1,518,999</b>	<b>1,712,248</b>
<b>Revenues</b>				
Use of Money	\$48,765	\$74,029	\$47,016	49,400
Charges for Services	\$128,030	\$179,400	\$160,000	197,000
<b>REVENUES TOTAL</b>	<b>\$176,796</b>	<b>\$253,428</b>	<b>\$207,016</b>	<b>246,400</b>

## 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	FY2024	FY2025	FY2026	FY2027
<b>allocation</b>				
OFFICE ASSISTANT	0	0	0.1	0.1
RECREATION COORDINATOR	1.98	2.13	2.33	2.33
RECREATION MANAGER	0.35	0.55	0.55	0.55
SR OFFICE ASSISTANT	0.85	0.85	0	0
<b>ALLOCATION</b>	<b>3.18</b>	<b>3.53</b>	<b>2.98</b>	<b>2.98</b>

There are no changes to the current level of staffing.

# Parks and Recreation

Blackberry Farm Golf Course

Budget Unit 560-63-616 Blackberry Farm - Sports, Safety and Outdoor Recreation - Blackberry Farm Golf Course

## Budget at a Glance

PROPOSED	
	FY2027
<b>Total Revenues</b>	723,500.00
<b>Total Expenditures</b>	838,454.00
<b>Total FTE</b>	1.50

## Program Overview

Blackberry Farm Golf Course provides a nine-hole golf facility to the community that serves all ages.

## Service Objectives

- Increase the golfer base through leagues, high school golf partnerships, and Youth on Course participation.
- Continue to offer special events such as Glow Night Golf and intergenerational golf tournament.
- Continue to provide exceptional customer service in the Golf Pro Shop where customers may rent golf clubs or purchase golfing accessories and concessions.

## Proposed Budget

It is recommended City Council approve a budget of \$838,454 for the Blackberry Farm Golf Course program. This represents an increase of \$291,356 (53.3%) from the FY 2025-26 Adopted Budget.

The increase is primarily due to the reallocation of the Blackberry Farm Golf Course maintenance contract from 560-84-268.

## Revenue and Expenditures

The following table details revenues and expenditures 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		ADOPTED		PROPOSED	
	FY2024	FY2025	FY2026	FY2027		
<b>Expenses</b>						
Expenses						
Employee Compensation	\$147,721	\$241,945	\$245,338	268,971		
Employee Benefits	\$11,845	\$182,969	\$78,170	83,146		
Materials and Supplies	\$17,969	\$21,513	\$29,998	27,001		
Contract Services	\$252,078	\$22,818	\$10,395	260,853		
Special Projects	\$0	-	-	-		
Cost Allocation	\$85,430	\$178,258	\$180,365	190,400		

	ACTUAL		ADOPTED	PROPOSED
	FY2024	FY2025	FY2026	FY2027
Other Financing Uses	\$15,390	\$16,532	\$2,832	8,083
<b>EXPENSES TOTAL</b>	<b>\$530,433</b>	<b>\$664,036</b>	<b>\$547,098</b>	<b>838,454</b>
<b>EXPENSES TOTAL</b>	<b>\$530,433</b>	<b>\$664,036</b>	<b>\$547,098</b>	<b>838,454</b>
<b>Revenues</b>				
Use of Money	\$51,933	\$57,126	\$52,000	68,500
Charges for Services	\$611,331	\$674,474	\$641,000	655,000
Miscellaneous Revenue	\$10	-	-	-
<b>REVENUES TOTAL</b>	<b>\$663,274</b>	<b>\$731,600</b>	<b>\$693,000</b>	<b>723,500</b>

## 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	FY2024	FY2025	FY2026	FY2027
<b>allocation</b>				
OFFICE ASSISTANT	0	0.5	0.85	0.85
RECREATION COORDINATOR	0.65	0.65	0.3	0.3
RECREATION MANAGER	0.3	0.35	0.35	0.35
SR OFFICE ASSISTANT	0.15	0.15	0	0
<b>ALLOCATION</b>	<b>1.1</b>	<b>1.65</b>	<b>1.5</b>	<b>1.5</b>

There are no changes to the current level of staffing.

# Parks and Recreation

Sports Center Operations

Budget Unit 570-63-621 Sports Center - Sports, Safety and Outdoor Recreation - Sports Center Operations

## Budget at a Glance

	PROPOSED
	FY2027
<b>Total Revenues</b>	1,112,500.00
<b>Total Expenditures</b>	1,566,850.00
<b>Total FTE</b>	2.60

## Program Overview

The Cupertino Sports Center offers a variety of health and wellness activities including a full fitness center, assortment of fitness classes, personal training, youth sports classes, and variety of racquet sports, including tennis, table tennis, pickle ball, and badminton classes, camps, and programs.

## Service Objectives

- Increase memberships, participation in fitness classes, personal training, and enrollment in contract camps and classes.
- Market programs through social media, the recreation schedule, electronic sign on Stevens Creek Blvd., and the City website.
- Collaborate with Public Works to ensure successful implementation of Capital Improvement Projects.
- Explore new program offerings.

## Proposed Budget

It is recommended that City Council approve a budget of \$1,566,850 for the Sports Center Operations program. This represents a decrease of \$28,537 (-1.8%) from the FY 2025-26 Adopted Budget.

This budget is relatively unchanged from the prior fiscal year Adopted Budget.

## Revenue and Expenditures

The following table details revenues and expenditures 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	ADOPTED	PROPOSED
	FY2024	FY2025	FY2026
			FY2027
<b>Expenses</b>			
Expenses			
Employee Compensation	\$420,799	\$434,334	\$474,105
Employee Benefits	\$264,524	\$126,273	\$152,418
Materials and Supplies	\$27,120	\$46,052	\$100,705
Contract Services	\$1,540,531	\$205,200	\$381,460
Special Projects	\$0	-	-

	ACTUAL		ADOPTED	PROPOSED
	FY2024	FY2025	FY2026	FY2027
Cost Allocation	\$192,546	\$435,164	\$472,531	488,384
Other Financing Uses	\$14,323	\$13,235	\$14,218	12,989
<b>EXPENSES TOTAL</b>	<b>\$2,459,843</b>	<b>\$1,260,259</b>	<b>\$1,595,437</b>	<b>1,566,850</b>
<b>EXPENSES TOTAL</b>	<b>\$2,459,843</b>	<b>\$1,260,259</b>	<b>\$1,595,437</b>	<b>1,566,850</b>
<b>Revenues</b>				
Use of Money	\$363,872	\$281,279	\$217,500	226,500
Charges for Services	\$1,998,806	\$863,579	\$869,000	886,000
<b>REVENUES TOTAL</b>	<b>\$2,362,678</b>	<b>\$1,144,858</b>	<b>\$1,086,500</b>	<b>1,112,500</b>

## 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	FY2024	FY2025	FY2026	FY2027
<b>allocation</b>				
OFFICE ASSISTANT	1	0.5	0	0
RECREATION COORDINATOR	0.85	1	1	1
RECREATION MANAGER	0.55	0.55	0.55	0.6
SR OFFICE ASSISTANT	0	0	1	1
<b>ALLOCATION</b>	<b>2.4</b>	<b>2.05</b>	<b>2.55</b>	<b>2.6</b>

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

# Parks and Recreation

Outdoor Recreation

Budget Unit 580-63-620 Recreation Program - Sports, Safety and Outdoor Recreation - Outdoor Recreation

## Budget at a Glance

PROPOSED	
	FY2027
<b>Total Revenues</b>	741,000.00
<b>Total Expenditures</b>	828,415.00
<b>Total FTE</b>	1.60

## Program Overview

This program encompasses the coordination and delivery of a wide range of sports, fitness, and outdoor activities for youth and adults.

## Service Objectives

- Coordinate adult softball leagues.
- Increase adult sports league programming.
- Provide sports, dance, fitness, and wellness classes for youth, teens, and adults.
- Provide sports, fitness, and outdoor camps for youth and teens.
- Provide a summer nature and science program.
- Manage user group field rentals under the Cupertino Union School District/City Joint Use Agreement.
- Increase nature, blacksmithing, and environmental classes for parent/child, teens, and adults.
- Offer fee-based gardening programs for youth and adults.

## Proposed Budget

It is recommended that City Council approve a budget of \$828,415 for the Outdoor Recreation program. This represents a decrease of \$44,731 (-5.1%) from the FY 2025-26 Adopted Budget.

The decrease is mainly due to reductions in Employee Benefits costs and savings in Materials and Supplies from contracting softball league management services.

## Revenue and Expenditures

The following table details revenues and expenditures 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		ADOPTED		PROPOSED	
	FY2024	FY2025	FY2026	FY2027		
<b>Expenses</b>						
Expenses						
Employee Compensation	\$276,084	\$264,140	\$255,790			251,717
Employee Benefits	\$216,338	\$102,581	\$113,168			94,865
Materials and Supplies	\$3,735	\$4,883	\$16,732			3,542

	ACTUAL		ADOPTED	PROPOSED
	FY2024	FY2025	FY2026	FY2027
Contract Services	\$268,530	\$274,129	\$331,317	326,600
Cost Allocation	\$144,967	\$105,143	\$102,613	114,168
Other Financing Uses	\$30,212	\$28,019	\$53,526	37,523
<b>EXPENSES TOTAL</b>	<b>\$939,866</b>	<b>\$778,896</b>	<b>\$873,146</b>	<b>828,415</b>
<b>EXPENSES TOTAL</b>	<b>\$939,866</b>	<b>\$778,896</b>	<b>\$873,146</b>	<b>828,415</b>
<b>Revenues</b>				
Use of Money	\$131,941	\$89,762	\$130,000	85,000
Charges for Services	\$541,728	\$556,918	\$645,500	656,000
<b>REVENUES TOTAL</b>	<b>\$673,669</b>	<b>\$646,680</b>	<b>\$775,500</b>	<b>741,000</b>

## 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	FY2024	FY2025	FY2026	FY2027
<b>allocation</b>				
OFFICE ASSISTANT	0	0	0.05	0.05
RECREATION COORDINATOR	1.4	1.3	1.1	1.1
RECREATION MANAGER	0.7	0.45	0.45	0.45
<b>ALLOCATION</b>	<b>2.1</b>	<b>1.75</b>	<b>1.6</b>	<b>1.6</b>

There are no changes to the current level of staffing.

# Community Development

Community Development Administration

Budget Unit 100-70-700 General Fund - Community Development - Community Development Administration

## Budget at a Glance

PROPOSED	
	FY2027
<b>Total Revenues</b>	200,000.00
<b>Total Expenditures</b>	595,584.00
<b>Total FTE</b>	0.50

## Program Overview

The Community Development Administration program manages general office and oversight functions for the Community Development Department.

## Service Objectives

- Coordinate and direct general office affairs related to community development functions.
- Manage professional and administrative staff.
- Prepare and implement the department budget.
- Coordinate as necessary with other departments in the City.
- Review and evaluate City and department goals and objectives.

## Proposed Budget

It is recommended that City Council approve a budget of \$595,584 for the Community Development Administration program. This represents an increase of \$171,887 (40.5%) from the FY 2025-26 Adopted Budget. The increase is primarily due to the inclusion of bank fees to this year's budget.

## Revenue and Expenditures

The following table details revenues and expenditures 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		ADOPTED		PROPOSED	
	FY2024	FY2025	FY2026	FY2027		
<b>Expenses</b>						
Expenses						
Employee Compensation	\$103,687	\$109,856	\$111,663	122,057		
Employee Benefits	\$43,250	\$90,447	\$44,400	47,442		
Materials and Supplies	\$2,157	\$3,188	\$14,597	14,382		
Contract Services	\$157,556	\$135,372	–	150,000		
Special Projects	\$136,895	–	–	–		
Cost Allocation	\$334,114	\$245,187	\$253,037	261,703		
<b>EXPENSES TOTAL</b>	<b>\$777,659</b>	<b>\$584,050</b>	<b>\$423,697</b>	<b>595,584</b>		

	ACTUAL		ADOPTED		PROPOSED	
	FY2024	FY2025	FY2026	FY2027		
<b>EXPENSES TOTAL</b>	<b>\$777,659</b>	<b>\$584,050</b>	<b>\$423,697</b>			<b>595,584</b>
<b>Revenues</b>						
Miscellaneous Revenue	–	\$188,911	–			200,000
<b>REVENUES TOTAL</b>	<b>–</b>	<b>\$188,911</b>	<b>–</b>			<b>200,000</b>

## 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	FY2024	FY2025	FY2026	FY2027
<b>allocation</b>				
MANAGEMENT ANALYST	0.2	0.2	0.2	0.2
DIRECTOR OF COMM DEVELOPMENT	0.3	0.3	0.3	0.3
<b>ALLOCATION</b>	<b>0.5</b>	<b>0.5</b>	<b>0.5</b>	<b>0.5</b>

There are no changes to the current level of staffing.

# Community Development

Department Overview

## Budget Units

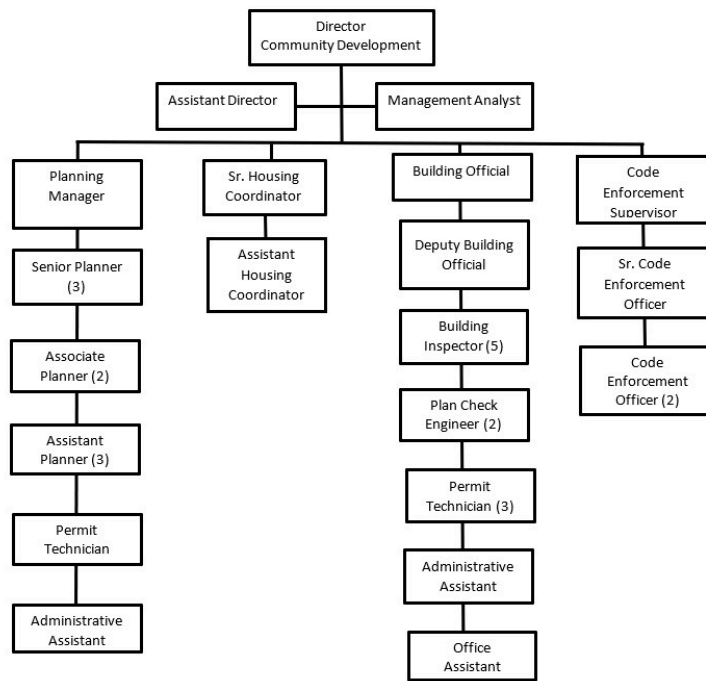
PROPOSED	
	FY2027
<b>Expenses</b>	
Community Development	595,584
Planning	4,767,306
Housing Services	997,967
Building	5,520,122
Code Enforcement	1,971,393
<b>EXPENSES TOTAL</b>	<b>13,852,372</b>

## Budget at a glance

PROPOSED	
	FY2027
<b>Total Revenues</b>	13,980,276.00
<b>Total Expenditures</b>	13,852,372.00
<b>Total FTE</b>	32.98

## Organization

**Benjamin Fu**, Director of Community Development



### Notable Accomplishments

- The City approved over 15 residential projects (visit [cupertino.gov/major\\_projects](http://cupertino.gov/major_projects)). Most notable:
  - a) Summerhill I residential project with 55 townhomes at the former Staples/Fontana's/Pizza Hut site;
  - b) Toll Brothers 59-unit townhome project at the former United Furniture site;
  - c) Two Dividend Homes townhome projects totaling 89 units on Stevens Creek Blvd to replace existing office buildings;
  - d) Rise (Vallco Town Center) SB35 application modification to allow 2,669 total housing units (including 356 below market rate units), up to 1.6Msf of office and 226,000sf of retail space.
  - e) Mary Ave Villas – 40-unit affordable housing development including housing for individuals with developmental disabilities (IDD)
  - f) Summerhill II residential project with 51 townhomes around Evulich Ct. (on Linda Vista Dr.) on the west side of the City
  - g) Harvest Properties 122-unit townhome/single-family residential development immediately east of Whole Foods.
- Commencing on a potential year-long process of updating the Housing Element to identify additional, and/or upzone existing, Priority Housing Sites to address requirements of state housing law.
- Submitted to the Department of Housing and Urban Development (HUD) the 2025-2030 Community Development Block Grant (CDBG) Consolidated Plan.
- Produced the 2026 Homelessness Status Update Council Informational Memorandum.
- Approved funding commitments for the Mary Ave and Wolfe Rd affordable housing projects through the Community Development Block Grant (CDBG), Below Market Rate Affordable Housing Fund (BMR AHF), and Permanent Local Housing Allocation (PLHA) funding programs.
- Approved via resolution a new policy to give highest priority in the Below Market Rate (BMR) Housing program waitlist to tenants of expiring BMR units to prevent displacement.
- Partnered with Santa Clara County Fire Department (SCCFD) to propose local amendments and adopt the 2025 California Codes and regulations (Title 24) under Ordinance No. 25-2278.
- Inspection Team established an enforcement process to ensure compliance to SB721 for balcony repairs.
- Partnered with Innovation & Technology (I&T) to automate the expiration of permits within Accela.
- Building Division's permit center staff processed 1809 permit applications between July 1, 2025, to December 31, 2025.
- The Building Division's inspection staff performed and resulted 6692 inspections between July 1, 2025, to December 31, 2025.

- Code Enforcement, in collaboration with I&T, deployed a new tool for parking enforcement. The previous hardware was outdated and not effective or efficient. The new system allows better equipment compatibility and accessibility and provides more efficient responses to public needs.
- Oversized Vehicle Online Parking Permit module went online for residents in October 2025. Public Works, I&T and Code Enforcement staff collaborated to produce this easy-to-use website for residents to obtain their free parking permits.
- Code Enforcement achieved Oversized Vehicle parking compliance throughout the city. Staff worked with the Santa Clara County Sheriff's Office on enforcement measures and conducted regular enforcement to ensure rules were being followed during the prohibition periods. Random inspections have also been conducted to ensure compliance.
- Unhoused encampment monitoring and clean-ups. Code Enforcement staff has continued to patrol the city to monitor for any new encampments, with prevention in mind. When encampments are identified, Housing and Code Enforcement staff work toward individualized resolutions based on the needs of each site.

### New Initiatives

- Collaborate with Innovation and Technology Department to implement OpenCounter to improve the online permitting portal and processes.
- *Process Improvement* – 1) modified the Municipal Code for changes to state law related to urban lot splits (SB9/SB450); 2) amended fees for urban lot splits (SB9) subdivisions; and 3) continue to collaborate with the Innovation and Technology Applications team to streamline processes and project intake/review, and data collection to address requirements of state law.

## Performance Measures

Goal: Review and guide development activity to ensure compliance with relevant codes and policies, and alignment with community values to promote and enhance Cupertino's community-wide quality of life.

Benefit: Cupertino is a thriving city to live, work, learn and play.

<b>Performance Measure</b>	<b>FY 2024 July- June</b>	<b>FY 2025 July- June</b>	<b>FY 2026 July-Dec</b>	<b>Ongoing Target</b>
Building permit applications shall be plan reviewed within 15 business days.	80%	82%	95%	80%
Customer/Applicants visiting the Building Permit Counter shall be assisted within 15 minutes	90%	92%	89%	80%
Applicants visiting the Planning Counter shall be assisted within 15 minutes	98%	96%	93%	50%
Building permit applications reviewed/issued over-the-counter (OTC)	62%	61%	60%	75%
Below market rate rental and purchase vacancies filled	20	8	4	15 per year
Average number of days to initiate investigation of code complaints	0.54	0.46	0.45	< 7
Code enforcement cases resolved without issuance of citations	93%	92%	88%	80%
Landlord-tenant counseling and dispute resolution cases provided	25	28	12	100 per year
Public Outreach Events	15	9	5	12 per year

				Comply with HUD's annual timeliness test
Funds received from Community Block Grant (CDBG) federal entitlement program	\$388,459	\$358,910	\$173,313	

## Proposed Budget

It is recommended that City Council approve a budget of \$14,009,372 for the Community Development department. This represents an increase of \$1,096,074 (8.5%) from the FY 2025-26 Adopted Budget. The increase is primarily due to Employee Compensation and Contract Services.

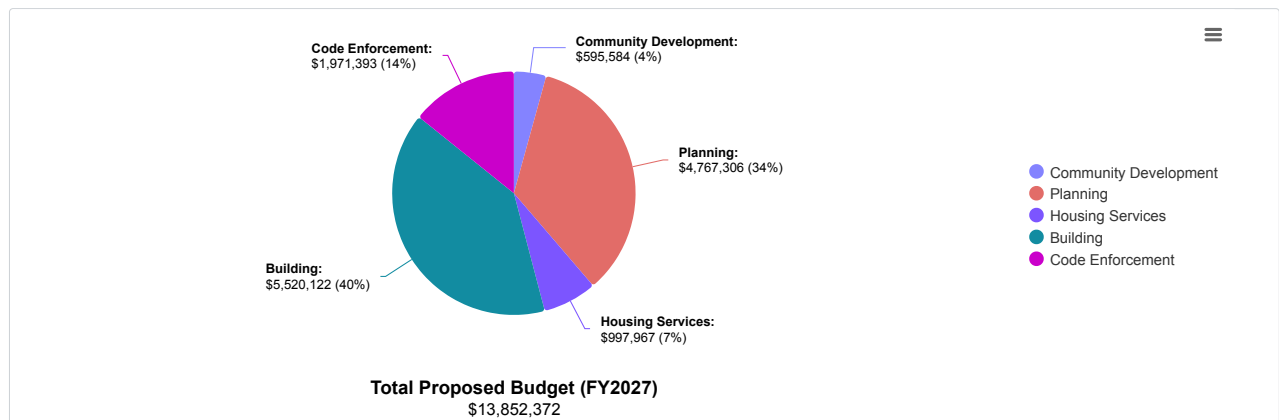
Any changes in cost allocation charges are due to the updated Cost Allocation Plan (CAP) based on a CAP study performed in 2023. In addition, contingency dollars have been calculated off of department's FY 2025-26 base budget materials and contracts and have been consolidated into materials budgets.

This budget also includes funding request for on-call contracts in the Planning Division:

- Additional appropriations for on-call contract for Design Review - \$35,000
- Additional appropriations for on-call contract for Environmental Review - \$82,000

Per the City Council Special Project Policy, minor repairs and equipment purchases are no longer included in the special project category. Prior special projects have been moved to the contract or material expense categories.

## Proposed Expenditures by Division

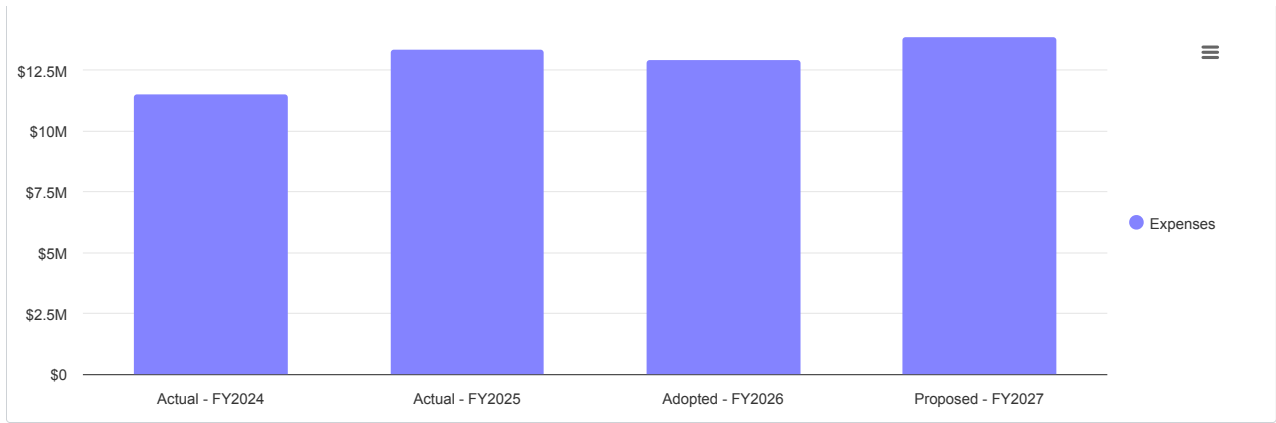


Data Updated: May 05, 2026, 12:06 AM

[View Report](#)

## Department Expenditure History

--



Data Updated: May 05, 2026, 12:06 AM

[View Report](#)

## Revenues and Expenditures

The following table details revenues and expenditures 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		ADOPTED		PROPOSED	
	FY2024	FY2025	FY2026	FY2027	FY2026	FY2027
<b>Expenses</b>						
Expenses						
Employee Compensation	\$3,807,128	\$4,133,313	\$4,914,198	5,195,657		
Employee Benefits	\$1,818,064	\$4,038,148	\$2,148,163	2,171,962		
Materials and Supplies	\$650,749	\$660,468	\$915,643	621,664		
Contract Services	\$666,612	\$605,198	\$397,980	972,458		
Special Projects	\$962,442	\$135,248	\$610,000	–		
Cost Allocation	\$3,111,654	\$3,006,447	\$2,862,314	3,048,631		
Other Financing Uses	\$482,077	\$769,409	\$1,065,000	1,842,000		
<b>EXPENSES TOTAL</b>	<b>\$11,498,726</b>	<b>\$13,348,231</b>	<b>\$12,913,298</b>	<b>13,852,372</b>		
<b>EXPENSES TOTAL</b>	<b>\$11,498,726</b>	<b>\$13,348,231</b>	<b>\$12,913,298</b>	<b>13,852,372</b>		
<b>Revenues</b>						
Revenues	–	\$13,900	\$5,000	–		
Other Taxes	–	\$457,847	\$4,532,926	4,532,926		
Licenses and Permits	\$4,381,712	\$5,724,077	\$4,235,000	6,500,000		
Fines and Forfeitures	\$261,300	\$258,437	\$225,000	228,000		
Use of Money	\$29,535	\$30,180	\$7,944	8,000		
Transfers In	–	\$53,570	–	–		
Intergovernmental	\$543,777	\$241,797	\$459,523	535,400		
Charges for Services	\$968,342	\$1,400,906	\$1,567,000	1,553,000		
Miscellaneous Revenue	\$69,331	\$216,404	\$55,050	255,950		
Other Financing Sources	\$127,037	\$183,288	\$367,000	367,000		
<b>REVENUES TOTAL</b>	<b>\$6,381,033</b>	<b>\$8,580,407</b>	<b>\$11,454,443</b>	<b>13,980,276</b>		

## 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	FY2024	FY2025	FY2026	FY2027
----------------	--------	--------	--------	--------

<b>position_title</b>	<b>FY2024</b>	<b>FY2025</b>	<b>FY2026</b>	<b>FY2027</b>
<b>allocation</b>				
DEPUTY BUILDING OFFICIAL	1	1	1	1
SENIOR PLANNER	1.9	1.9	2.9	2.9
CODE ENFORCEMENT OFFICER	2	2	2	2
SR CODE ENFORCEMENT OFFICER	2	2	1	1
MANAGEMENT ANALYST	1	1	1	1
PERMIT CENTER MANAGER	0	0	0	0
PERMIT TECHNICIAN	4	4	4	4
PLANNING MANAGER	1.9	2	1	0.7
BUILDING INSPECTOR	3.92	3.92	3.92	4
ASSISTANT HOUSING COORDINATOR	0	0	0.85	0.95
ADMINISTRATIVE ASSISTANT	1.75	1.75	1.75	1.75
SR BUILDING INSPECTOR	0.98	0.98	0.98	1
ASSISTANT PLANNER	3	2	2	3
ASSOCIATE PLANNER	5	5	3	2
BUILDING OFFICIAL	1	1	1	1
ASSIST DIR OF COMMUNITY DEV	1	1	1	0.8
OFFICE ASSISTANT	1	1	1	1
CODE ENFORCEMENT SUPERVISOR	0	0	1	1
DIRECTOR OF COMM DEVELOPMENT	0.94	0.94	0.94	0.98
SENIOR HOUSING COORDINATOR	0	0.8	0.85	0.9
PLAN CHECK ENGINEER	2	2	2	2
<b>ALLOCATION</b>	<b>34.39</b>	<b>34.29</b>	<b>33.19</b>	<b>32.98</b>

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

# Community Development

Building Code Enforcement

## Budget at a Glance

	PROPOSED
	FY2027
<b>Total Revenues</b>	3,400,000.00
<b>Total Expenditures</b>	1,560,215.00
<b>Total FTE</b>	5.35

## Program Overview

The Building Code Enforcement Inspection program is established to enforce certain minimum standards pursuant to the California Building Code and all local amendments for all new and existing buildings and structures within the City of Cupertino jurisdiction. These minimum standards include public safety, health and general welfare through structural strength, stability, sanitation, adequate light and ventilation, and safety to life and property from fire, hurricane, and other hazards attributed to the built environment. These include alteration, repair, removal, demolition, use, and occupancy of buildings, structures or premises. The Building Inspections Division also regulates the installation and maintenance of all electrical, gas, mechanical and plumbing systems, which may be referred to as service systems. The program also responds to stormwater pollution protection, emergency situations and complaints of unsafe structures, work without permits, and prepares Notices of Violation as necessary. Unabated cases are referred to the Code Enforcement Division for further action.

## Service Objectives

- Build and maintain a positive working relationship with co-workers, other city employees and the general public using principles of quality customer service.
- Build and maintain a partnership with property owners, developers, and contractors to help our customers meet their building occupancy goals.
- Perform building inspections within 48 hours of receiving the request.
- Consistently and accurately document non-complying code issues to ensure proper and safe installation of routine and complex building systems.
- Ensure that minimum building code safety requirements are met in all phases of construction for structural, electrical, plumbing, mechanical and accessibility installations.
- Educate community members about life and safety inspection issues as they occur before and during the construction process.
- Work with owners, developers, and contractors to implement principles of green building as required in the CALGreen Building Code and Cupertino green building requirements

## Proposed Budget

It is recommended that City Council approve a budget of \$1,560,215 for the Building Code Enforcement Inspection program. This represents an increase of \$144,895 (10.2%) from the FY 2025-26 Adopted Budget. The increase is primarily due to Employee Compensation and Cost Allocation costs.

## Revenue and Expenditures

The following table details revenues and expenditures 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		ADOPTED		PROPOSED	
	FY2024	FY2025	FY2026	FY2027		
<b>Expenses</b>						
Expenses						
Employee Compensation	\$637,763	\$603,156	\$715,135		797,925	
Employee Benefits	\$306,558	\$603,620	\$348,336		371,257	
Materials and Supplies	\$9,717	\$8,990	\$10,756		16,128	
Cost Allocation	\$401,589	\$259,899	\$266,093		299,905	
Other Financing Uses	\$22,870	\$78,764	\$75,000		75,000	
<b>EXPENSES TOTAL</b>	<b>\$1,378,498</b>	<b>\$1,554,429</b>	<b>\$1,415,320</b>		<b>1,560,215</b>	
<b>EXPENSES TOTAL</b>	<b>\$1,378,498</b>	<b>\$1,554,429</b>	<b>\$1,415,320</b>		<b>1,560,215</b>	
<b>Revenues</b>						
Licenses and Permits	\$2,402,299	\$2,911,933	\$2,120,000		3,400,000	
<b>REVENUES TOTAL</b>	<b>\$2,402,299</b>	<b>\$2,911,933</b>	<b>\$2,120,000</b>		<b>3,400,000</b>	

## 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	FY2024	FY2025	FY2026	FY2027
<b>allocation</b>				
BUILDING INSPECTOR	3.72	3.72	3.72	3.8
ADMINISTRATIVE ASSISTANT	0.25	0.25	0.25	0.25
SR BUILDING INSPECTOR	0.73	0.73	0.73	0.75
BUILDING OFFICIAL	0	0	0	0.3
ASSIST DIR OF COMMUNITY DEV	0.2	0.2	0.2	0
OFFICE ASSISTANT	0.25	0.25	0.25	0.25
<b>ALLOCATION</b>	<b>5.15</b>	<b>5.15</b>	<b>5.15</b>	<b>5.35</b>

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





# Community Development

Building: Division Summary

## Programs

- [General Building](#)
- [Building Plan Review](#)
- [Building Code Enforcement](#)
- [Muni Code Enforcement](#)

## Division Overview

The Building Division protects the health, safety, and welfare of Cupertino's residents, workers, and visitors by effectively administering and enforcing the city's building codes and ordinances. The Building Division provides plan reviews, issues permits, conducts field inspections, and offers public information services for new construction projects.

The General Building program establishes the minimum requirements to safeguard the public health, safety and general welfare through structural strength, means of egress facilities, stability, accessibility, sanitation, adequate lighting and ventilation and energy conservation; safety to life and property from fire and other hazards attributed to the built environment; and to provide safety to fire fighters and emergency responders during emergency operations.

The Building Plan Review program is responsible for the timely and accurate review and approval of construction drawings for all residential, commercial and industrial permit applications for building and structures to ensure the proposed design meets or exceeds the minimum life safety, plumbing, mechanical, electrical, accessibility, energy and structural safety standards of the California Building Code and all governing local amendments.

The Building Code Enforcement (Inspection) program is established to enforce certain minimum standards pursuant to the California Building Code and all local amendments for all new and existing buildings and structures within the City of Cupertino jurisdiction. These minimum standards include public safety, health, and general welfare through structural strength, stability, sanitation, adequate light and ventilation, and safety to life and property from fire, hurricanes, and other hazards attributed to the built environment. These standards include alteration, repair, removal, and demolition. Use, and occupancy of buildings, structures or premises. The Building Inspections Division also regulates the installation and maintenance of all electrical, gas, mechanical and plumbing systems, which may be referred to as service systems. The program also responds to stormwater pollution protection, emergency situations and complaint of unsafe structures, work without permits, and prepares Notices of Violation as necessary. Unabated cases are referred to the Code Enforcement Division for further action.

The Muni Code Enforcement program provides enforcement of various provisions of the municipal code relating to nonconforming land use and building code compliance. These activities include building without permits, unpermitted removal of protected trees, nonconforming accessory structures, various use permit violations, private residential fence height/setback violations, and nonconforming signs. Assistance is provided to Planning and Building Division staff in the resolution of different code violations and land use concerns which are contrary to the municipal code.

## Budget at a Glance

	PROPOSED
	FY2027
<b>Total Revenues</b>	6,500,000.00
<b>Total Expenditures</b>	5,520,122.00
<b>Total FTE</b>	14.30

## Service Objectives

- Provide efficient and friendly service that will assist customers with their building permit goals and objectives.
- Continue to streamline the workflow process to provide efficient and friendly customer service.
- Work proactively to enhance the public interface and information systems.  
Continue efforts to create a more effective records management system and land use data system using Geographic Information System (GIS).
- Increase staff knowledge through in-house training, meetings, and seminars.
- Provide a streamlined building plan review system that will ensure plans comply with all applicable state and local codes and ordinances.
- Streamline the internal application processing system and permit review process.
- Confer with design professionals on project application and pre-application meetings.
- Provide general code information for property owners, design professionals, developers, contractors and the general public.
- Assist building inspectors in difficult or unusual code interpretation as it applies to various buildings and structures.
- Assist in training of building inspectors and permit technicians in conducting residential and minor commercial plan review.
- Build and maintain a positive working relationship with co-workers, other city employees and the general public using principles of quality customer services.
- Build and maintain a partnership with property owners, developers, and contractors to help our customers meet their building occupancy goals.
- Perform building inspections within 48 hours of receiving the request.  
Consistently and accurately document non-complying code issues to ensure proper and safe installation of routine and complex building systems.
- Ensure that the minimum building code safety requirements are met in all phases of construction for structural, electrical, plumbing, mechanical and accessibility installations.
- Educate community members about life and safety inspection issues as they occur before and during the construction process.
- Work with owners, developers, and contractors to implement principles of green building as required in the CALGreen Building Code and Cupertino green building requirements.
- Respond to citizen, City department, or outside agency referrals within 48 hours.
- Provide services with an emphasis on community education and customer service.  
Enforce the codes in a fair, equitable, and objective manner.

## Revenue and Expenditures

The following table details revenues and expenditures 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	ADOPTED	PROPOSED
	FY2024	FY2025	FY2026
	FY2027		
<b>Expenses</b>			
Expenses			

	ACTUAL		ADOPTED	PROPOSED
	FY2024	FY2025	FY2026	FY2027
Employee Compensation	\$2,123,504	\$2,100,578	\$2,247,869	2,163,120
Employee Benefits	\$960,289	\$1,900,411	\$1,043,193	994,845
Materials and Supplies	\$20,342	\$18,847	\$32,746	44,332
Contract Services	\$420	\$420	–	500
Special Projects	\$9,974	\$3,263	–	–
Cost Allocation	\$1,128,244	\$1,025,497	\$1,071,530	1,142,325
Other Financing Uses	\$332,108	\$486,328	\$515,000	1,175,000
<b>EXPENSES TOTAL</b>	<b>\$4,574,882</b>	<b>\$5,535,343</b>	<b>\$4,910,338</b>	<b>5,520,122</b>
<b>EXPENSES TOTAL</b>	<b>\$4,574,882</b>	<b>\$5,535,343</b>	<b>\$4,910,338</b>	<b>5,520,122</b>
<b>Revenues</b>				
Licenses and Permits	\$4,381,712	\$5,724,077	\$4,235,000	6,500,000
<b>REVENUES TOTAL</b>	<b>\$4,381,712</b>	<b>\$5,724,077</b>	<b>\$4,235,000</b>	<b>6,500,000</b>

## 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	FY2024	FY2025	FY2026	FY2027
<b>allocation</b>				
DEPUTY BUILDING OFFICIAL	1	1	1	1
MANAGEMENT ANALYST	0.2	0.2	0.2	0.2
PERMIT CENTER MANAGER	0	0	0	0
PERMIT TECHNICIAN	3	3	3	3
BUILDING INSPECTOR	3.92	3.92	3.92	4
ADMINISTRATIVE ASSISTANT	1	1	1	1
SR BUILDING INSPECTOR	0.98	0.98	0.98	1
BUILDING OFFICIAL	1	1	1	1
ASSIST DIR OF COMMUNITY DEV	1	1	1	0
OFFICE ASSISTANT	1	1	1	1
DIRECTOR OF COMM DEVELOPMENT	0.12	0.12	0.12	0.1
PLAN CHECK ENGINEER	2	2	2	2
<b>ALLOCATION</b>	<b>15.22</b>	<b>15.22</b>	<b>15.22</b>	<b>14.3</b>

# Community Development

General Building

Budget Unit 100-73-713 General Fund - Building - General Building

## Budget at a Glance

	PROPOSED
	FY2027
<b>Total Revenues</b>	600,000.00
<b>Total Expenditures</b>	1,001,873.00
<b>Total FTE</b>	2.70

## Program Overview

The General Building program establishes the minimum requirements to safeguard the public health, safety and general welfare through structural strength, means of egress facilities, stability, accessibility, sanitation, adequate lighting and ventilation and energy conservation; safety to life and property from fire and other hazards attributed to the built environment; and to provide safety to fire fighters and emergency responders during emergency operations.

## Service Objectives

- Provide efficient and friendly service that will assist customers with their building permit goals and objectives.
- Continue to streamline the workflow process to provide efficient and friendly customer service.
- Work proactively to enhance the public interface and information systems.
- Continue efforts to create a more effective records management system and land use data system using Geographic Information System (GIS).
- Increase staff knowledge through in-house training, meetings, and seminars

## Proposed Budget

It is recommended that City Council approve a budget of \$1,001,873 for the General Building program. This represents a decrease of \$81,438 (-8.0%) from the FY 2025-26 Adopted Budget. The decrease is primarily due to Employee Compensation and Benefits.

This budget is relatively unchanged from the prior fiscal year.

## Revenue and Expenditures

The following table details revenues and expenditures 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		ADOPTED	PROPOSED
	FY2024	FY2025	FY2026	FY2027
<b>Expenses</b>				
Expenses				
Employee Compensation	\$449,645	\$435,393	\$458,984	385,521

	ACTUAL		ADOPTED	PROPOSED
	FY2024	FY2025	FY2026	FY2027
Employee Benefits	\$189,829	\$385,220	\$206,505	180,260
Materials and Supplies	\$6,005	\$6,289	\$10,498	19,707
Contract Services	\$420	\$420	–	500
Special Projects	\$856	–	–	–
Cost Allocation	\$269,096	\$375,646	\$407,324	415,885
<b>EXPENSES TOTAL</b>	<b>\$915,851</b>	<b>\$1,202,968</b>	<b>\$1,083,311</b>	<b>1,001,873</b>
<b>EXPENSES TOTAL</b>	<b>\$915,851</b>	<b>\$1,202,968</b>	<b>\$1,083,311</b>	<b>1,001,873</b>
<b>Revenues</b>				
Licenses and Permits	\$345,319	\$511,183	\$315,000	600,000
<b>REVENUES TOTAL</b>	<b>\$345,319</b>	<b>\$511,183</b>	<b>\$315,000</b>	<b>600,000</b>

## 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	FY2024	FY2025	FY2026	FY2027
<b>allocation</b>				
DEPUTY BUILDING OFFICIAL	0.2	0.2	0.2	0.2
MANAGEMENT ANALYST	0.2	0.2	0.2	0.2
PERMIT CENTER MANAGER	0	0	0	0
PERMIT TECHNICIAN	0.6	0.6	0.6	0.6
ADMINISTRATIVE ASSISTANT	0.5	0.5	0.5	0.5
SR BUILDING INSPECTOR	0.2	0.2	0.2	0.2
BUILDING OFFICIAL	0.2	0.2	0.2	0.4
ASSIST DIR OF COMMUNITY DEV	0.6	0.6	0.6	0
OFFICE ASSISTANT	0.5	0.5	0.5	0.5
DIRECTOR OF COMM DEVELOPMENT	0.12	0.12	0.12	0.1
<b>ALLOCATION</b>	<b>3.12</b>	<b>3.12</b>	<b>3.12</b>	<b>2.7</b>

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

# Community Development

Building Plan Review

Budget Unit 100-73-714 General Fund - Building - Building Plan Review

## Budget at a Glance

	PROPOSED
	FY2027
<b>Total Revenues</b>	2,500,000.00
<b>Total Expenditures</b>	2,883,126.00
<b>Total FTE</b>	6.00

## Program Overview

The Building Plan Review program is responsible for the timely and accurate review and approval of construction drawings for all residential, commercial and industrial permit applications for buildings and structures to ensure the proposed design meets or exceeds the minimum life safety, plumbing, mechanical, electrical, accessibility, energy and structural safety standards of the California Building Code and all governing local amendments.

## Service Objectives

- Provide a streamlined building plan review system that will ensure plans comply with all applicable state and local codes and ordinances.
- Continue to streamline the internal application processing system and permit review process.
- Confer with design professionals on project application and pre-application meetings.
- Provide general code information for property owners, design professionals, developers, contractors and the general public.
- Assist building inspectors in difficult or unusual code interpretation as it applies to various buildings and structures.
- Assist in training of building inspectors and permit technicians in conducting residential and minor commercial plan review.

## Proposed Budget

It is recommended that City Council approved a budget of \$2,883,126 for the Building Plan Review program. This represents an increase of \$541,536 (23.0%) from the FY 2025-26 Adopted Budget.

The increase is due to the execution of new Master Service Agreements and an additional new consultant for Plan Review Services.

## Revenue and Expenditures

The following table details revenues and expenditures 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	ADOPTED	PROPOSED
	FY2024	FY2025	FY2026
			FY2027
<b>Expenses</b>			

	ACTUAL		ADOPTED	PROPOSED
	FY2024	FY2025	FY2026	FY2027
<b>Expenses</b>				
Employee Compensation	\$1,005,700	\$1,032,125	\$1,038,717	942,047
Employee Benefits	\$449,037	\$881,651	\$471,115	425,789
Materials and Supplies	\$4,620	\$3,568	\$11,492	8,497
Special Projects	\$9,118	\$3,263	–	–
Cost Allocation	\$422,138	\$371,322	\$380,266	406,793
Other Financing Uses	\$309,238	\$407,564	\$440,000	1,100,000
<b>EXPENSES TOTAL</b>	<b>\$2,199,851</b>	<b>\$2,699,493</b>	<b>\$2,341,590</b>	<b>2,883,126</b>
<b>EXPENSES TOTAL</b>	<b>\$2,199,851</b>	<b>\$2,699,493</b>	<b>\$2,341,590</b>	<b>2,883,126</b>
<b>Revenues</b>				
Licenses and Permits	\$1,634,094	\$2,300,961	\$1,800,000	2,500,000
<b>REVENUES TOTAL</b>	<b>\$1,634,094</b>	<b>\$2,300,961</b>	<b>\$1,800,000</b>	<b>2,500,000</b>

## 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	FY2024	FY2025	FY2026	FY2027
<b>allocation</b>				
DEPUTY BUILDING OFFICIAL	0.8	0.8	0.8	0.8
PERMIT CENTER MANAGER	0	0	0	0
PERMIT TECHNICIAN	2.4	2.4	2.4	2.4
ADMINISTRATIVE ASSISTANT	0.25	0.25	0.25	0.25
BUILDING OFFICIAL	0.8	0.8	0.8	0.3
ASSIST DIR OF COMMUNITY DEV	0.2	0.2	0.2	0
OFFICE ASSISTANT	0.25	0.25	0.25	0.25
PLAN CHECK ENGINEER	2	2	2	2
<b>ALLOCATION</b>	<b>6.7</b>	<b>6.7</b>	<b>6.7</b>	<b>6</b>

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

# Community Development

Muni Code Enforcement

Budget Unit 100-73-718 General Fund - Building - Muni Code Enforcement

## Budget at a Glance

PROPOSED	
	FY2027
<b>Total Revenues</b>	–
<b>Total Expenditures</b>	74,908.00
<b>Total FTE</b>	0.25

## Program Overview

The Community Development Muni Code Enforcement program provides enforcement of various provisions of the municipal code relating to non-conforming land use and building code compliance. These activities include building without permits, unpermitted removal of protected trees, nonconforming accessory structures, various use permit violations, private residential fence height/setback violations, and nonconforming signs. Assistance is provided to Planning and Building Division staff in the resolution of different code violations and land use concerns which are contrary to the municipal code.

## Service Objectives

- Respond to citizen, City department, or outside agency referrals within 48 hours.
- Provide services with an emphasis on community education and customer service.
- Enforce the codes in a fair, equitable, and objective manner.

## Proposed Budget

It is recommended that City Council approve a budget of \$74,908 for the Muni Code Enforcement program. This represents an increase of \$4,791 (6.8%) from the FY 2025-26 Adopted Budget. The increase is primarily due to Employee Compensation and Cost Allocation expenses.

## Revenue and Expenditures

The following table details revenues and expenditures 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		ADOPTED		PROPOSED	
	FY2024	FY2025	FY2026	FY2026	FY2027	FY2027
<b>Expenses</b>						
Expenses						
Employee Compensation	\$30,396	\$29,904	\$35,033			37,627
Employee Benefits	\$14,864	\$29,920	\$17,237			17,539
Cost Allocation	\$35,421	\$18,630	\$17,847			19,742
<b>EXPENSES TOTAL</b>	<b>\$80,682</b>	<b>\$78,454</b>	<b>\$70,117</b>			<b>74,908</b>
<b>EXPENSES TOTAL</b>	<b>\$80,682</b>	<b>\$78,454</b>	<b>\$70,117</b>			<b>74,908</b>
<b>Revenues</b>						

	ACTUAL		ADOPTED		PROPOSED	
	FY2024	FY2025	FY2026	FY2026	FY2027	FY2027
-	-	-	-	-	-	-
<b>REVENUES TOTAL</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>

## 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	FY2024	FY2025	FY2026	FY2027
<b>allocation</b>				
BUILDING INSPECTOR	0.2	0.2	0.2	0.2
SR BUILDING INSPECTOR	0.05	0.05	0.05	0.05
<b>ALLOCATION</b>	<b>0.25</b>	<b>0.25</b>	<b>0.25</b>	<b>0.25</b>

There are no changes to the current level of staffing.

# Community Development

Code Enforcement: Division Summary

## Programs

- [Code Enforcement](#)
- [Building Abatement](#)

## Division Overview

Code enforcement programs aim to ensure compliance with municipal codes, including building, zoning, and safety regulations, to maintain a safe, healthy, and attractive community. The Code Enforcement program provides enforcement of various provisions of the municipal code relating to parking citations, noise, animal control, zoning and building, and other compliance areas. Assistance is provided to the County of Santa Clara Sheriff Department in the areas of traffic control and other complaint responses.

The Building Abatement program is an "as-needed only" abatement account which funds remedial actions related to Code Enforcement nuisance cases.

## Budget at a Glance

CD: Code Enforcement Division

	PROPOSED
	<b>FY2027</b>
<b>Total Revenues</b>	228,000.00
<b>Total Expenditures</b>	1,971,393.00
<b>Total FTE</b>	4.18

## Service Objectives

- Prevent or remove conditions that constitute a public nuisance that can negatively impact residents.
- Respond to resident, City department, or outside agency referrals within 48 hours.
- Provides services with an emphasis on community education and customer service.
- Enforce the codes in a fair, equitable, and objective manner.
- Manage the animal control services contract with the City of San Jose.
- Address conditions like illegal dumping, overgrown vegetation, or unsafe structures that pose a threat to public health and safety.
- Issue notices of violations and providing opportunities for residents to address issues before enforcement actions are necessary.
- Take appropriate enforcement actions, including administrative citations, fines, or legal action when violations persist.

## Revenue and Expenditures

The following table details revenues and expenditures 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		ADOPTED		PROPOSED	
	FY2024	FY2025	FY2026	FY2027	FY2027	FY2027

	ACTUAL		ADOPTED	PROPOSED
	FY2024	FY2025	FY2026	FY2027
<b>Expenses</b>				
Expenses				
Employee Compensation	\$411,059	\$372,441	\$587,176	680,572
Employee Benefits	\$217,371	\$428,542	\$274,095	296,388
Materials and Supplies	\$6,500	\$5,426	\$9,798	15,846
Contract Services	\$330,182	\$377,554	\$368,960	517,718
Cost Allocation	\$318,286	\$396,748	\$433,796	460,869
<b>EXPENSES TOTAL</b>	<b>\$1,283,398</b>	<b>\$1,580,711</b>	<b>\$1,673,825</b>	<b>1,971,393</b>
<b>EXPENSES TOTAL</b>	<b>\$1,283,398</b>	<b>\$1,580,711</b>	<b>\$1,673,825</b>	<b>1,971,393</b>
<b>Revenues</b>				
Fines and Forfeitures	\$261,300	\$258,437	\$225,000	228,000
Charges for Services	\$15,818	\$23,748	\$20,000	–
<b>REVENUES TOTAL</b>	<b>\$277,118</b>	<b>\$282,185</b>	<b>\$245,000</b>	<b>228,000</b>

## 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	FY2024	FY2025	FY2026	FY2027
<b>allocation</b>				
CODE ENFORCEMENT OFFICER	2	2	2	2
SR CODE ENFORCEMENT OFFICER	2	2	1	1
CODE ENFORCEMENT SUPERVISOR	0	0	1	1
DIRECTOR OF COMM DEVELOPMENT	0	0	0	0.18
<b>ALLOCATION</b>	<b>4</b>	<b>4</b>	<b>4</b>	<b>4.18</b>

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

# Community Development

Code Enforcement

Budget Unit 100-74-202 General Fund - Code Enforcement - Code Enforcement

## Budget at a Glance

	PROPOSED
	FY2027
<b>Total Revenues</b>	228,000.00
<b>Total Expenditures</b>	1,971,393.00
<b>Total FTE</b>	4.18

## Program Overview

The Code Enforcement program provides enforcement of various provisions of the municipal code relating to parking citations, noise, animal control, zoning and building, and other compliance areas. Assistance is provided to the Sheriff Department in the areas of traffic control and other complaint responses.

## Service Objectives

- Respond to resident, City department, or outside agency referrals within 48 hours.
- Provide services with an emphasis on community education and customer service.
- Enforce the codes in a fair, equitable, and objective manner.
- Manage the animal control services contract with the City of San José.

## Proposed Budget

It is recommended that City Council approve a budget of \$1,971,393 for the Code Enforcement program. This represents an increase of \$317,568 (19%) from the FY2025-26 Adopted Budget. The increase is primarily due to Contract Services and Employee Compensation.

## Revenue and Expenditures

The following table details revenues and expenditures 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	ADOPTED	PROPOSED
	FY2024	FY2025	FY2026
			FY2027
<b>Expenses</b>			
Expenses			
Employee Compensation	\$411,059	\$372,441	\$587,176
Employee Benefits	\$217,371	\$428,542	\$274,095
Materials and Supplies	\$6,500	\$5,426	\$9,798
Contract Services	\$330,182	\$376,210	\$348,960
Cost Allocation	\$318,286	\$396,748	\$433,796
<b>EXPENSES TOTAL</b>	<b>\$1,283,398</b>	<b>\$1,579,367</b>	<b>\$1,653,825</b>
<b>EXPENSES TOTAL</b>	<b>\$1,283,398</b>	<b>\$1,579,367</b>	<b>\$1,971,393</b>

	ACTUAL		ADOPTED	PROPOSED
	FY2024	FY2025	FY2026	FY2027
<b>Revenues</b>				
Fines and Forfeitures	\$261,300	\$258,437	\$225,000	228,000
Charges for Services	\$15,818	\$23,748	\$20,000	–
<b>REVENUES TOTAL</b>	<b>\$277,118</b>	<b>\$282,185</b>	<b>\$245,000</b>	<b>228,000</b>

## 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	FY2024	FY2025	FY2026	FY2027
<b>allocation</b>				
CODE ENFORCEMENT OFFICER	2	2	2	2
SR CODE ENFORCEMENT OFFICER	2	2	1	1
CODE ENFORCEMENT SUPERVISOR	0	0	1	1
DIRECTOR OF COMM DEVELOPMENT	0	0	0	0.18
<b>ALLOCATION</b>	<b>4</b>	<b>4</b>	<b>4</b>	<b>4.18</b>

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

# Community Development

Building Abatement

Budget Unit 100-74-716 General Fund - Code Enforcement - Building Abatement

## Budget at a Glance

PROPOSED	
	FY2027
<b>Total Revenues</b>	-
<b>Total Expenditures</b>	-
<b>Total FTE</b>	-

## Program Overview

Code enforcement programs aim to ensure compliance with municipal codes, including building, zoning, and safety regulations, to maintain a safe, healthy, and attractive community. A key objective is to prevent or remove conditions that constitute a public nuisance, which can negatively impact residents and property values.

This is an “as-needed only” abatement account which funds remedial actions related to Code Enforcement nuisance cases.

## Service Objectives

- Address conditions like illegal dumping, overgrown vegetation, or unsafe structures that pose a threat to public health and safety.
- Issue notices of violations and providing opportunities for residents to address issues before enforcement actions are necessary.
- Take appropriate enforcement actions, including administrative citations, fines, or legal action when violations persist.

## Proposed Budget

There is no budget requested for this program.

## Revenue and Expenditures

The following table details revenues and expenditures 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		ADOPTED		PROPOSED	
	FY2024	FY2025	FY2026	FY2027	FY2026	FY2027
<b>Expenses</b>						
Expenses						
Contract Services	-	\$1,344	\$20,000	-		
<b>EXPENSES TOTAL</b>	-	<b>\$1,344</b>	<b>\$20,000</b>	-		
<b>EXPENSES TOTAL</b>	-	<b>\$1,344</b>	<b>\$20,000</b>	-		
<b>Revenues</b>						
-	-	-	-	-	-	-

	ACTUAL		ADOPTED		PROPOSED	
	FY2024	FY2025	FY2026	FY2027		
REVENUES TOTAL	-	-	-	-		

## Staffing

There is no staffing associated with this program.

# Community Development

Support for the Unhoused

Budget Unit 100-72-720 General Fund - Housing Services - Support for the Unhoused

## Budget at a Glance

CD: Support for the Unhoused

PROPOSED	
	FY2027
Total Revenues	-
Total Expenditures	25,000.00
Total FTE	-

## Program Overview

Provide intensive case management and social services for the unhoused population with the ultimate goal of helping them secure permanent housing and to mitigate the struggles faced by those struggling to find or maintain shelter.

## Service Objectives

- Address people who are critically endangered of experiencing homelessness, such as unstably housed, or already sheltering in their cars.
- Enact direct interventions to build a safety net.
- Connect them with coordinating agencies.
- Find housing.

## Proposed Budget

It is recommended that City Council approve a budget of \$25,000 for the Support for the Unhoused program. This represents a decrease of \$75,000 (-75%) from the FY 2025-26 Adopted Budget. The decrease is primarily due to the introduction of city work program in the prior fiscal year.

## Revenue and Expenditures

The following table details revenues and expenditures by category. It includes actuals for two prior fiscal years, the Adopted Budget for the prior fiscal year, and the Adopted Budget for the current fiscal year.

	ACTUAL		ADOPTED	PROPOSED
	FY2024	FY2025	FY2026	FY2027
<b>Expenses</b>				
Expenses				
Contract Services	-	-	-	25,000
Special Projects	-	-	\$100,000	-
<b>EXPENSES TOTAL</b>	<b>-</b>	<b>-</b>	<b>\$100,000</b>	<b>25,000</b>
<b>EXPENSES TOTAL</b>	<b>-</b>	<b>-</b>	<b>\$100,000</b>	<b>25,000</b>
<b>Revenues</b>				
-	-	-	-	-
<b>REVENUES TOTAL</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>

## Staffing

There is no staffing associated with this program.

# Community Development

Housing Services: Division Summary

## Programs

- [CDBG General Admin](#)
- [CDBG Capital/Housing Projects](#)
- [CDBG Public Service Grants](#)
- [BMR Affordable Housing Fund](#)
- [Human Service Grants](#)
- [Support for the Unhoused](#)

## Division Overview

The Community Development Block Grant program is a federal entitlement program which serves low- and moderate-income Cupertino Residents. The Community Development Block Grant General Administration program is reserved for program administration costs to cover salary and benefits of staff who operate the CDBG program. CDBG program administration costs represent 20% of the City's annual federal CDBG allocation plus prior year program income.

The Community Development Block Grant Capital/Housing Projects program is reserved for grants and loans to non-profit developers and agencies for eligible activities such as public improvements, property acquisition for affordable housing, rehabilitation of affordable units, and development of affordable housing. CDBG Capital/Housing costs represent 65% of the City's annual federal CDBG allocation plus prior year program income.

The Community Development Block Grant Public Service Grant program is reserved for grants to non-profit agencies serving low- and moderate-income Cupertino residents. The agencies provide services such as food assistance, job training, emergency housing, legal assistance, etc. CDBG Public Services costs represent 15% of the City's annual federal CDBG allocation plus prior year program income.

The Below Market Rate (BMR) Affordable Housing Fund is designed to assist very-low and low-income households. BMR rental units are made available to very-low and low-income households. BMR purchase units are made available to median- and moderate-income households.

The Human Service Grants program supports non-profit agencies providing service to low- and moderate-income Cupertino residents. Eligible programs include senior services, homeless services, and others that serve low- and moderate-income residents.

The Support for the Unhoused program provides intensive case management and social services for the unhoused population, with the ultimate goal of helping them secure permanent housing and to mitigate struggles faced by those struggling to find or maintain shelter. Other aspects of the program include reviewing transitional housing outcomes and analyzing RV practices in surrounding cities for impacts and potential adoption

## Budget at a Glance

	PROPOSED
	FY2027
<b>Total Revenues</b>	5,077,226.00
<b>Total Expenditures</b>	997,967.00
<b>Total FTE</b>	1.15

## Service Objectives

- Contract with BMR Program Administrator annually for services relating to rental and ownership units.
- Prepare and monitor agreement, process monthly reimbursement requests, and provide technical assistance to BMR Program Administrator.
- Review and maintain the Policy and Procedures Manual for Administering Deed Restricted Affordable Housing Units (BMR Manual).
- Review and maintain the BMR Housing Mitigation Program Procedural Manua (Housing Mitigation Manual)
- Issue Requests for Proposals (RFPs) on a bi- or tri-annual basis for public services programs.
- Review applications and make funding recommendations to Housing Commission and City Council.
- On a quarterly basis, monitor grants, disburse funding, and collect demographic information from each grantee.
- Review quarterly reports and reimbursement requests from agencies.
- On an annual basis, prepare grant agreements or amendments for each grantee.
- Provide technical assistance to grantees and applicants.
- Monitor grantees for compliance.

## Revenue and Expenditures

The following table details revenues and expenditures 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		ADOPTED		PROPOSED
	FY2024	FY2025	FY2026	FY2027	
<b>Expenses</b>					
Expenses					
Employee Compensation	\$116,591	\$83,811	\$110,172		157,878
Employee Benefits	\$73,968	\$122,082	\$53,727		60,397
Materials and Supplies	\$617,578	\$612,473	\$833,514		525,021
Contract Services	\$7,577	\$53,960	\$21,300		248,000
Special Projects	\$50,085	\$510	\$350,000		–
Cost Allocation	\$101,048	\$107,678	\$23,871		6,671
<b>EXPENSES TOTAL</b>	<b>\$966,847</b>	<b>\$980,514</b>	<b>\$1,392,584</b>		<b>997,967</b>
<b>EXPENSES TOTAL</b>	<b>\$966,847</b>	<b>\$980,514</b>	<b>\$1,392,584</b>		<b>997,967</b>
<b>Revenues</b>					
Other Taxes	–	\$457,847	\$4,532,926		4,532,926
Use of Money	\$29,535	\$30,180	\$7,944		8,000
Transfers In	–	\$53,570	–		–
Intergovernmental	\$243,777	\$241,797	\$459,523		535,400
Miscellaneous Revenue	\$50,000	–	–		900
<b>REVENUES TOTAL</b>	<b>\$323,312</b>	<b>\$783,394</b>	<b>\$5,000,393</b>		<b>5,077,226</b>

## 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	FY2024	FY2025	FY2026	FY2027
----------------	--------	--------	--------	--------

<b>position_title</b>	<b>FY2024</b>	<b>FY2025</b>	<b>FY2026</b>	<b>FY2027</b>
<b>allocation</b>				
ASSISTANT PLANNER	0.9	0	0	0
PLANNING MANAGER	0.8	1	0	0
SENIOR HOUSING COORDINATOR	0	0.7	0.45	0.45
ASSISTANT HOUSING COORDINATOR	0	0	0.45	0.7
<b>ALLOCATION</b>	<b>1.7</b>	<b>1.7</b>	<b>0.9</b>	<b>1.15</b>

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

# Community Development

Human Service Grants

Budget Unit 100-72-712 General Fund - Housing Services - Human Service Grants

## Budget at a Glance

PROPOSED	
	FY2027
<b>Total Revenues</b>	125,000.00
<b>Total Expenditures</b>	131,671.00
<b>Total FTE</b>	–

## Program Overview

The City of Cupertino sets aside \$125,000 annually from its General Fund for non-profit agencies providing services to low- and moderate-income Cupertino residents. Eligible programs include senior services, homeless services, and others that serve low- and moderate-income residents.

## Service Objectives

- Issue Requests for Proposals (RFPs) on a bi- or tri-annual basis for public services programs.
- Review applications and make funding recommendations to Housing Commission and City Council.
- On a quarterly basis, monitor grants, disburse funding, and collect demographic information from each grantee.
- Review quarterly reports and reimbursements requests from agencies.
- On an annual basis, prepare grant agreements or amendments for each grantee.
- Provide technical assistance to grantees and applicants.
- Monitor grantees for compliance.

## Proposed Budget

It is recommended that City Council approve a budget of \$138,671 for the Human Services Grants program. This represents an increase of \$83,056 (149%) from the FY 2025-26 Adopted Budget. The increase is primarily due to the previous year being under budgeted.

## Revenue and Expenditures

The following table details revenues and expenditures 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		ADOPTED		PROPOSED	
	FY2024	FY2025	FY2026	FY2027		
<b>Expenses</b>						
Expenses						
Materials and Supplies	\$122,135	\$127,719	\$50,000			125,000
Cost Allocation	\$5,140	\$5,496	\$5,615			6,671
<b>EXPENSES TOTAL</b>	<b>\$127,275</b>	<b>\$133,215</b>	<b>\$55,615</b>			<b>131,671</b>
<b>EXPENSES TOTAL</b>	<b>\$127,275</b>	<b>\$133,215</b>	<b>\$55,615</b>			<b>131,671</b>

	ACTUAL		ADOPTED	PROPOSED
	FY2024	FY2025	FY2026	FY2027
<b>Revenues</b>				
Intergovernmental	-	-	\$50,000	125,000
<b>REVENUES TOTAL</b>	<b>-</b>	<b>-</b>	<b>\$50,000</b>	<b>125,000</b>

## Staffing

There is no staffing associated with this program.

# Community Development

CDBG General Admin

Budget Unit 260-72-707 CDBG - Housing Services - CDBG General Admin

## Budget at a Glance

PROPOSED	
	FY2027
<b>Total Revenues</b>	77,400.00
<b>Total Expenditures</b>	114,301.00
<b>Total FTE</b>	0.60

## Program Overview

The General Administration of the Community Development Block Grant (CDBG) federal entitlement program is reserved for program administration costs to cover salary and benefits of staff who operate the CDBG program. The CDBG program is a federal entitlement program which serves low- and moderate- income Cupertino residents. CDBG program administration costs represent 20% of the City's annual federal CDBG allocation plus prior year program income.

## Service Objectives

- Prepare and submit an Annual Plan to the US Department of Housing and Urban Development (HUD).
- Prepare and submit annual Consolidated Annual Performance and Evaluation Report (CAPER) to HUD.
- Prepare and submit a five-year Consolidated Plan to HUD.
- Meet quarterly with Santa Clara County CDBG Coordinators.
- Conduct four-eight public hearings per year to allocate CDBG funding, review Annual Plan, CAPER, and Consolidated Plan.
- Provide technical assistance to grantees and applicants.
- Monitor grantees for compliance with federal regulations.

## Proposed Budget

It is recommended that City Council approve a budget of \$114,301 for the CDBG General Administration program. This represents an increase of \$41,606 (57%) from the FY 2025-26 Adopted Budget. The increase is primarily due to Employee Compensation and Benefits.

## Revenue and Expenditures

The following table details revenues and expenditures 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	ADOPTED		PROPOSED
	FY2024	FY2025	FY2026	FY2027
<b>Expenses</b>				
Expenses				
Employee Compensation	\$12,955	\$23,946	\$48,965	82,705
Employee Benefits	\$18,249	\$48,941	\$23,730	31,596

	ACTUAL	ADOPTED	PROPOSED	
	FY2024	FY2025	FY2026	FY2027
Materials and Supplies	\$22,952	\$27,503	–	–
Contract Services	–	\$40,338	–	–
<b>EXPENSES TOTAL</b>	<b>\$54,155</b>	<b>\$140,727</b>	<b>\$72,695</b>	<b>114,301</b>
<b>EXPENSES TOTAL</b>	<b>\$54,155</b>	<b>\$140,727</b>	<b>\$72,695</b>	<b>114,301</b>
<b>Revenues</b>				
Transfers In	–	\$53,570	–	–
Intergovernmental	\$46,213	\$28,309	\$77,400	77,400
<b>REVENUES TOTAL</b>	<b>\$46,213</b>	<b>\$81,879</b>	<b>\$77,400</b>	<b>77,400</b>

## 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	FY2024	FY2025	FY2026	FY2027
<b>allocation</b>				
ASSISTANT PLANNER	0.1	0	0	0
PLANNING MANAGER	0.39	0.5	0	0
SENIOR HOUSING COORDINATOR	0	0.2	0.2	0.25
ASSISTANT HOUSING COORDINATOR	0	0	0.2	0.35
<b>ALLOCATION</b>	<b>0.49</b>	<b>0.7</b>	<b>0.4</b>	<b>0.6</b>

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

# Community Development

CDBG Capital/Housing Projects

Budget Unit 260-72-709 CDBG - Housing Services - CDBG Capital/Housing Projects

## Budget at a Glance

PROPOSED	
	FY2027
Total Revenues	283,000.00
Total Expenditures	281,500.00
Total FTE	–

## Program Overview

This portion of the Community Development Block Grant (CDBG) federal entitlement program is reserved for grants and loans to non-profit developers and agencies for eligible activities such as public improvements, property acquisition for affordable housing, rehabilitation of affordable units, and development of affordable housing. CDBG Capital/Housing costs represent 65% of the City's annual federal CDBG allocation plus prior year program income.

## Service Objectives

- Issue Requests for Proposals (RFPs) on an annual basis for Capital/Housing Projects.
- Review applications and make funding recommendations to Housing Commission and City Council.
- On a quarterly basis, monitor grants, disburse funding, and collect demographic information from each grantee.
- Review quarterly reports and reimbursements requests from agencies and enter data into HUD IDIS program.
- Coordinate entitlement process with the Planning Division for affordable development projects.
- Monitor project progress of grantees through the construction phase.
- Coordinate CEQA/NEPA environmental review processes for all affordable developments.
- Coordinate preparation of all grant and loan agreements, Deeds of Trust, Promissory Notes, and Regulatory Agreements.
- On an annual basis, prepare grant agreements or amendments for each grantee.
- Provide technical assistance to grantees and applicants.
- Monitor grantees for compliance with federal regulations.

## Proposed Budget

It is recommended that City Council approve a budget of \$281,500 for the CDBG Capital/Housing Projects program. This represents a decrease of \$77,967 (-22%) from the FY 2025-26 Adopted Budget. The decrease is primarily due to the completion of the CDBG Senior Center Fire Alarm project.

## Revenue and Expenditures

The following table details revenues and expenditures 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		ADOPTED	PROPOSED
	FY2024	FY2025	FY2026	FY2027
<b>Expenses</b>				
Expenses				
Materials and Supplies	\$92,536	\$96,238	\$359,467	281,500
<b>EXPENSES TOTAL</b>	<b>\$92,536</b>	<b>\$96,238</b>	<b>\$359,467</b>	<b>281,500</b>
<b>EXPENSES TOTAL</b>	<b>\$92,536</b>	<b>\$96,238</b>	<b>\$359,467</b>	<b>281,500</b>
<b>Revenues</b>				
Use of Money	\$29,535	\$30,180	\$7,944	8,000
Intergovernmental	\$92,536	\$103,813	\$274,123	275,000
<b>REVENUES TOTAL</b>	<b>\$122,071</b>	<b>\$133,993</b>	<b>\$282,067</b>	<b>283,000</b>

## Staffing

There is no staffing associated with this program.

# Community Development

CDBG Public Service Grants

Budget Unit 260-72-710 CDBG - Housing Services - CDBG Public Service Grants

## Budget at a Glance

PROPOSED	
	FY2027
<b>Total Revenues</b>	58,000.00
<b>Total Expenditures</b>	58,000.00
<b>Total FTE</b>	–

## Program Overview

This portion of the Community Development Block Grant (CDBG) federal entitlement program is reserved for grants to nonprofit agencies serving low- and moderate-income Cupertino residents. The agencies provide services such as food assistance, job training, emergency housing, legal assistance, etc. CDBG Public Services costs represent 15% of the City's annual federal CDBG allocation plus prior year program income.

## Service Objectives

- Issue Requests for Proposals (RFPs) on a bi- or tri-annual basis for public services programs.
- Review applications and make funding recommendations to Housing Commission and City Council.
- On a quarterly basis, monitor grants, disburse funding, and collect demographic information from each grantee.
- Review quarterly reports and reimbursements requests from agencies and enter data into HUD IDIS program.
- On an annual basis, prepare grant agreements or amendments for each grantee.
- Provide technical assistance to grantees and applicants.
- Monitor grantees for compliance with federal regulations.

## Proposed Budget

It is recommended that City Council approve a budget of \$58,000 for the CDBG Public Service Grants program. This budget is relatively unchanged from the prior fiscal year Adopted Budget.

## Revenue and Expenditures

The following table details revenues and expenditures 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		ADOPTED		PROPOSED
	FY2024	FY2025	FY2026	FY2027	
<b>Expenses</b>					
Expenses					
Materials and Supplies	\$55,028	\$27,060	\$58,000	58,000	
<b>EXPENSES TOTAL</b>	<b>\$55,028</b>	<b>\$27,060</b>	<b>\$58,000</b>	<b>58,000</b>	
<b>EXPENSES TOTAL</b>	<b>\$55,028</b>	<b>\$27,060</b>	<b>\$58,000</b>	<b>58,000</b>	

	ACTUAL		ADOPTED	PROPOSED
	FY2024	FY2025	FY2026	FY2027
<b>Revenues</b>				
Intergovernmental	\$55,028	\$59,676	\$58,000	58,000
<b>REVENUES TOTAL</b>	<b>\$55,028</b>	<b>\$59,676</b>	<b>\$58,000</b>	<b>58,000</b>

## Staffing

There is no staffing associated with this program.

# Community Development

BMR Affordable Housing Fund

Budget Unit 265-72-711 BMR Housing - Housing Services - BMR Affordable Housing Fund

## Budget at a Glance

	PROPOSED
	FY2027
<b>Total Revenues</b>	4,533,826.00
<b>Total Expenditures</b>	387,495.00
<b>Total FTE</b>	0.55

## Program Overview

This program covers administration of the Below Market Rate (BMR) Housing program.

## Service Objectives

- Contract with BMR Program Administrator annually for services relating to rental and ownership units.
- Prepare and monitor agreement, process monthly reimbursement requests, and provide technical assistance to BMR Program Administrator.
- Review and maintain the Policy and Procedures Manual for Administering Deed Restricted Affordable Housing Units (BMR Manual).
- Review and maintain the BMR Housing Mitigation Program Procedural Manual (Housing Mitigation Manual)
- Manage agreement for the provision of Fair Housing investigation and enforcement.
- Commit funding for the development of new proposed affordable housing projects with awards contingent upon acquiring planning entitlements.

## Proposed Budget

It is recommended that City Council approve a budget of \$387,495 for the BMR Affordable Housing Fund program. This represents a decrease of \$359,312 (-48%) from the FY 2025-26 Adopted Budget. The decrease is primarily due to realignment of Conference and Meeting expenses and Membership Dues to the correct program. Offset by an increase in contract services due to a new multi-year contract for the BMR AHF Affordable Placement Program.

## Revenue and Expenditures

The following table details revenues and expenditures 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		ADOPTED		PROPOSED	
	FY2024	FY2025	FY2026	FY2027		
<b>Expenses</b>						
Expenses						
Employee Compensation	\$103,636	\$59,865	\$61,207			75,173
Employee Benefits	\$55,719	\$73,142	\$29,997			28,801

	ACTUAL		ADOPTED	PROPOSED
	FY2024	FY2025	FY2026	FY2027
Materials and Supplies	\$324,927	\$333,954	\$366,047	60,521
Contract Services	\$7,577	\$13,622	\$21,300	223,000
Special Projects	\$50,085	\$510	\$250,000	–
Cost Allocation	\$95,908	\$102,182	\$18,256	–
<b>EXPENSES TOTAL</b>	<b>\$637,853</b>	<b>\$583,274</b>	<b>\$746,807</b>	<b>387,495</b>
<b>EXPENSES TOTAL</b>	<b>\$637,853</b>	<b>\$583,274</b>	<b>\$746,807</b>	<b>387,495</b>
<b>Revenues</b>				
Other Taxes	–	\$457,847	\$4,532,926	4,532,926
Intergovernmental	\$50,000	\$50,000	–	–
Miscellaneous Revenue	\$50,000	–	–	900
<b>REVENUES TOTAL</b>	<b>\$100,000</b>	<b>\$507,847</b>	<b>\$4,532,926</b>	<b>4,533,826</b>

## 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	FY2024	FY2025	FY2026	FY2027
<b>allocation</b>				
ASSISTANT PLANNER	0.8	0	0	0
PLANNING MANAGER	0.41	0.5	0	0
SENIOR HOUSING COORDINATOR	0	0.5	0.25	0.2
ASSISTANT HOUSING COORDINATOR	0	0	0.25	0.35
<b>ALLOCATION</b>	<b>1.21</b>	<b>1</b>	<b>0.5</b>	<b>0.55</b>

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

# Community Development

Planning: Division Summary

## Planning

- [Current Planning](#)
- [Mid and Long Term Planning](#)
- [Economic Development](#)

## Division Overview

The Planning Division is responsible for overseeing all planning activities and operations. It provides efficient and responsive professional planning services to the community and implements City development policies, programs, and regulations. The primary responsibilities of the Planning Division are to assist the community to plan and foresee future land uses and policies and to review current development proposals for conformance with the City's adopted policies and ordinances. The Planning Division administers land use regulations while striving to enhance the livability of Cupertino by fostering a healthy, prosperous and sustainable community environment.

The Current Planning program reviews projects, implements City ordinances, land use plans and General Plan goals and objectives through the planning review and building plan check processes.

The Mid and Long Term Planning program division assists the community in preparing, reviewing and amending documents including the General Plan, Specific Plans, Conceptual Plans, and the Municipal Code, including the Zoning Ordinance.

## Budget at a Glance

	PROPOSED
	<b>FY2027</b>
<b>Total Revenues</b>	1,975,050.00
<b>Total Expenditures</b>	4,767,306.00
<b>Total FTE</b>	12.85

## Service Objectives

- Provide assistance at the public counter, over the telephone, or via email.
- Implement the City's General Plan, land use plans and Zoning Ordinance.
- Evaluate Planning applications for consistency with City ordinance, General Plan goals, and applicable State and Federal regulations.
- Coordinate internal review of Planning applications with other City departments.
- Provide technical analysis and recommendations to the Council, Planning Commission, and Design Review Committee.
- Review building permits to ensure implementation of zoning requirements, environmental mitigation measures and planning entitlement conditions of approval.
- Review and amend the City's General Plan, Housing Element, and Municipal Code, including the Zoning Ordinance, Specific, Conceptual and Master Plans.

- Ensure City processes and regulations are in compliance with State and Federal regulations, including the California Environmental Quality Act (CEQA).
- Review and implement policies in the General Plan, Housing Element, Zoning Ordinance, Specific, Conceptual and Master Plans.
- Coordinate with various local, regional, State and Federal agencies on projects.
- Facilitate the planning and implementation of the City Council’s annual community development goals and objectives.

## Revenue and Expenditures

The following table details revenues and expenditures 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		ADOPTED		PROPOSED	
	FY2024	FY2025	FY2026	FY2027		
<b>Expenses</b>						
Expenses						
Employee Compensation	\$1,052,287	\$1,466,626	\$1,857,318		2,072,030	
Employee Benefits	\$523,187	\$1,496,667	\$732,748		772,890	
Materials and Supplies	\$4,172	\$20,533	\$24,988		22,083	
Contract Services	\$170,877	\$37,892	\$7,720		56,240	
Special Projects	\$765,488	\$131,476	\$260,000		–	
Cost Allocation	\$1,229,962	\$1,231,337	\$1,080,080		1,177,063	
Other Financing Uses	\$149,969	\$283,082	\$550,000		667,000	
<b>EXPENSES TOTAL</b>	<b>\$3,895,941</b>	<b>\$4,667,612</b>	<b>\$4,512,854</b>		<b>4,767,306</b>	
<b>EXPENSES TOTAL</b>	<b>\$3,895,941</b>	<b>\$4,667,612</b>	<b>\$4,512,854</b>		<b>4,767,306</b>	
<b>Revenues</b>						
Revenues	–	\$13,900	\$5,000		–	
Intergovernmental	\$300,000	–	–		–	
Charges for Services	\$952,524	\$1,377,158	\$1,547,000		1,553,000	
Miscellaneous Revenue	\$19,331	\$27,493	\$55,050		55,050	
Other Financing Sources	\$127,037	\$183,288	\$367,000		367,000	
<b>REVENUES TOTAL</b>	<b>\$1,398,891</b>	<b>\$1,601,840</b>	<b>\$1,974,050</b>		<b>1,975,050</b>	

## 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	FY2024	FY2025	FY2026	FY2027
<b>allocation</b>				
SENIOR PLANNER	1.9	1.9	2.9	2.9
MANAGEMENT ANALYST	0.6	0.6	0.6	0.6
PERMIT TECHNICIAN	1	1	1	1
PLANNING MANAGER	1.1	1	1	0.7
ASSISTANT HOUSING COORDINATOR	0	0	0.4	0.25
ADMINISTRATIVE ASSISTANT	0.75	0.75	0.75	0.75
ASSISTANT PLANNER	2.1	2	2	3
ASSOCIATE PLANNER	5	5	3	2
ASSIST DIR OF COMMUNITY DEV	0	0	0	0.8
DIRECTOR OF COMM DEVELOPMENT	0.52	0.52	0.52	0.4
ECONOMIC DEVELOPMENT MANAGER	0	0	0	0
SENIOR HOUSING COORDINATOR	0	0.1	0.4	0.45

<b>position_title</b>	<b>FY2024</b>	<b>FY2025</b>	<b>FY2026</b>	<b>FY2027</b>
<b>ALLOCATION</b>	<b>12.97</b>	<b>12.87</b>	<b>12.57</b>	<b>12.85</b>

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

# Community Development

Current Planning

Budget Unit 100-71-701 General Fund - Planning - Current Planning

## Budget at a Glance

	PROPOSED
	FY2027
<b>Total Revenues</b>	1,896,300.00
<b>Total Expenditures</b>	3,771,785.00
<b>Total FTE</b>	9.85

## Program Overview

The Current Planning program serves to review projects and implement City ordinances, land use plans and the General Plan goals and objectives through the planning review and building plan check processes.

## Service Objectives

- Maintain a high level of customer service.
- Provide assistance at the public counter, over the telephone, or via email.
- Implement the City's General Plan, land use plans and Zoning Ordinance.
- Evaluate Planning applications for consistency with City ordinance, General Plan goals, and applicable State and Federal regulations.
- Coordinate internal review of Planning applications with other City departments.
- Conduct environmental review of projects in compliance with California Environmental Quality Act (CEQA) and applicable regional, State and Federal regulations.
- Provide technical analysis and recommendations to the Council, Planning Commission and Design Review Committee.
- Review building permits to ensure implementation of zoning requirements, environmental mitigation measures and planning entitlement conditions of approval.

## Proposed Budget

It is recommended that City Council approve a budget of \$3,771,785 for the Current Planning program. This represents an increase of \$145,677 (4.0%) from the FY 2025-26 Adopted Budget. This budget is relatively unchanged from the prior fiscal year Adopted Budget.

The budget includes requests for the following program items:

- Additional appropriations for On-call Design Review - \$35,000
- Additional appropriations for On-call Environmental Review - \$82,000

## Revenue and Expenditures

The following table details revenues and expenditures 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		ADOPTED	PROPOSED
	FY2024	FY2025	FY2026	FY2027
<b>Expenses</b>				
Expenses				
Employee Compensation	\$696,297	\$897,935	\$1,364,294	1,518,013
Employee Benefits	\$360,086	\$948,071	\$545,956	569,127
Materials and Supplies	\$2,792	\$3,333	\$16,055	18,003
Contract Services	\$170,877	\$9,943	\$220	37,740
Special Projects	\$79,473	\$6,181	\$260,000	–
Cost Allocation	\$879,776	\$858,671	\$889,583	961,902
Other Financing Uses	\$149,969	\$283,082	\$550,000	667,000
<b>EXPENSES TOTAL</b>	<b>\$2,339,269</b>	<b>\$3,007,215</b>	<b>\$3,626,108</b>	<b>3,771,785</b>
<b>EXPENSES TOTAL</b>	<b>\$2,339,269</b>	<b>\$3,007,215</b>	<b>\$3,626,108</b>	<b>3,771,785</b>
<b>Revenues</b>				
Charges for Services	\$895,566	\$1,295,598	\$1,502,000	1,503,000
Miscellaneous Revenue	\$19,331	\$27,493	\$51,300	51,300
Other Financing Sources	\$127,037	\$183,288	\$342,000	342,000
<b>REVENUES TOTAL</b>	<b>\$1,041,933</b>	<b>\$1,506,379</b>	<b>\$1,895,300</b>	<b>1,896,300</b>

## 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	FY2024	FY2025	FY2026	FY2027
<b>allocation</b>				
SENIOR PLANNER	1.35	1.35	1.95	1.8
MANAGEMENT ANALYST	0.4	0.4	0.4	0.4
PERMIT TECHNICIAN	1	1	1	1
PLANNING MANAGER	0.5	0.4	0.4	0.35
ASSISTANT HOUSING COORDINATOR	0	0	0.4	0.25
ADMINISTRATIVE ASSISTANT	0.6	0.6	0.6	0.6
ASSISTANT PLANNER	2.1	2	2	3
ASSOCIATE PLANNER	3.25	3.25	2.2	1.4
ASSIST DIR OF COMMUNITY DEV	0	0	0	0.4
DIRECTOR OF COMM DEVELOPMENT	0.28	0.28	0.28	0.2
SENIOR HOUSING COORDINATOR	0	0.1	0.4	0.45
<b>ALLOCATION</b>	<b>9.48</b>	<b>9.38</b>	<b>9.63</b>	<b>9.85</b>

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

# Community Development

Mid and Long Term Planning

Budget Unit 100-71-702 General Fund - Planning - Mid and Long Term Planning

## Budget at a Glance

PROPOSED	
	FY2027
<b>Total Revenues</b>	78,750.00
<b>Total Expenditures</b>	995,521.00
<b>Total FTE</b>	3.00

## Program Overview

The Mid-and Long-Term Planning program assists the community in preparing, reviewing and amending documents including the General Plan, Specific Plans, Conceptual Plans, and the Municipal Code, including the Zoning Ordinance. Additionally, the program anticipates and evaluates trends, and develops strategies and plans to help the City address change.

## Service Objectives

- Review and amend the City's General Plan, Housing Element, and Municipal Code, including the Zoning Ordinance, Specific, Conceptual and Master Plans.
- Ensure City processes and regulations are in compliance with State and Federal regulations, including the California Environmental Quality Act (CEQA).
- Review and implement policies in the General Plan, Housing Element, Zoning Ordinance, Specific, Conceptual and Master Plans.
- Coordinate with various local, regional, State and Federal agencies on projects.
- Facilitate the planning and implementation of the City Council's annual community development goals and objectives.

## Proposed Budget

It is recommended that City Council approve a budget of \$995,521 for the Mid and Long Term Planning program. This represents an increase of \$108,775 (12.3%) from the FY 2025-26 Adopted Budget. The increase is primarily due to cost allocation and salaries and benefits.

## Revenue and Expenditures

The following table details revenues and expenditures 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		ADOPTED		PROPOSED	
	FY2024	FY2025	FY2026	FY2027		
<b>Expenses</b>						
Expenses						
Employee Compensation	\$355,990	\$373,800	\$493,024			554,017
Employee Benefits	\$163,101	\$374,444	\$186,792			203,763

	ACTUAL		ADOPTED	PROPOSED
	FY2024	FY2025	FY2026	FY2027
Materials and Supplies	\$1,379	\$683	\$8,933	4,080
Contract Services	–	–	\$7,500	18,500
Special Projects	\$686,015	\$125,295	–	–
Cost Allocation	\$350,186	\$199,844	\$190,497	215,161
<b>EXPENSES TOTAL</b>	<b>\$1,556,672</b>	<b>\$1,074,066</b>	<b>\$886,746</b>	<b>995,521</b>
<b>EXPENSES TOTAL</b>	<b>\$1,556,672</b>	<b>\$1,074,066</b>	<b>\$886,746</b>	<b>995,521</b>
<b>Revenues</b>				
Revenues	–	\$13,900	\$5,000	–
Intergovernmental	\$300,000	–	–	–
Charges for Services	\$56,958	\$81,560	\$45,000	50,000
Miscellaneous Revenue	–	–	\$3,750	3,750
Other Financing Sources	–	–	\$25,000	25,000
<b>REVENUES TOTAL</b>	<b>\$356,958</b>	<b>\$95,460</b>	<b>\$78,750</b>	<b>78,750</b>

## 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	FY2024	FY2025	FY2026	FY2027
<b>allocation</b>				
SENIOR PLANNER	0.55	0.55	0.95	1.1
MANAGEMENT ANALYST	0.2	0.2	0.2	0.2
PLANNING MANAGER	0.6	0.6	0.6	0.35
ADMINISTRATIVE ASSISTANT	0.15	0.15	0.15	0.15
ASSISTANT PLANNER	0	0	0	0
ASSOCIATE PLANNER	1.75	1.75	0.8	0.6
ASSIST DIR OF COMMUNITY DEV	0	0	0	0.4
DIRECTOR OF COMM DEVELOPMENT	0.24	0.24	0.24	0.2
<b>ALLOCATION</b>	<b>3.49</b>	<b>3.49</b>	<b>2.94</b>	<b>3</b>

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

# Community Development

Economic Development

Budget Unit 100-71-705 General Fund - Planning - Economic Development

## Budget at a Glance

PROPOSED	
	FY2027
<b>Total Revenues</b>	-
<b>Total Expenditures</b>	-
<b>Total FTE</b>	-

## Program Overview

As part of FY 2025-26 Budget Adoption, this program was moved back to the Administration Department. A complete discussion of the program can be found under Budget Unit 100-12-705.

## Revenue and Expenditures

The following table details revenues and expenditures 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		ADOPTED	PROPOSED	
	FY2024	FY2025	FY2026	FY2027	
<b>Expenses</b>					
Expenses					
Employee Compensation	-	\$194,891	-	-	-
Employee Benefits	-	\$174,152	-	-	-
Materials and Supplies	-	\$16,517	-	-	-
Contract Services	-	\$27,949	-	-	-
Cost Allocation	-	\$172,822	-	-	-
<b>EXPENSES TOTAL</b>	<b>-</b>	<b>\$586,331</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>EXPENSES TOTAL</b>	<b>-</b>	<b>\$586,331</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Revenues</b>					
-	-	-	-	-	-
<b>REVENUES TOTAL</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>

## Proposed Budget

There is no budget requested for this 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	FY2024	FY2025	FY2026	FY2027
----------------	--------	--------	--------	--------

<b>position_title</b>	<b>FY2024</b>	<b>FY2025</b>	<b>FY2026</b>	<b>FY2027</b>
<b>allocation</b>				
ECONOMIC DEVELOPMENT MANAGER	0	0	0	0
<b>ALLOCATION</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>

Due to the reorganization of this program to the Administration Department, positions within the program have been transferred accordingly.

# Public Works

Department Overview

## Budget Units

### Public Works Budget Units

	PROPOSED BUDGET
	FY2027
<b>Expenses</b>	
PW Administration	1,190,552
Environmental Programs	4,881,890
Developmental Services	2,807,940
Service Center	1,070,258
Grounds	6,333,922
Streets	9,941,021
Trees and Right of Way	4,942,301
Facilities and Fleet	6,011,082
Transportation	9,211,230
Citywide - Non Departmental	914,738
<b>EXPENSES TOTAL</b>	<b>47,304,934</b>

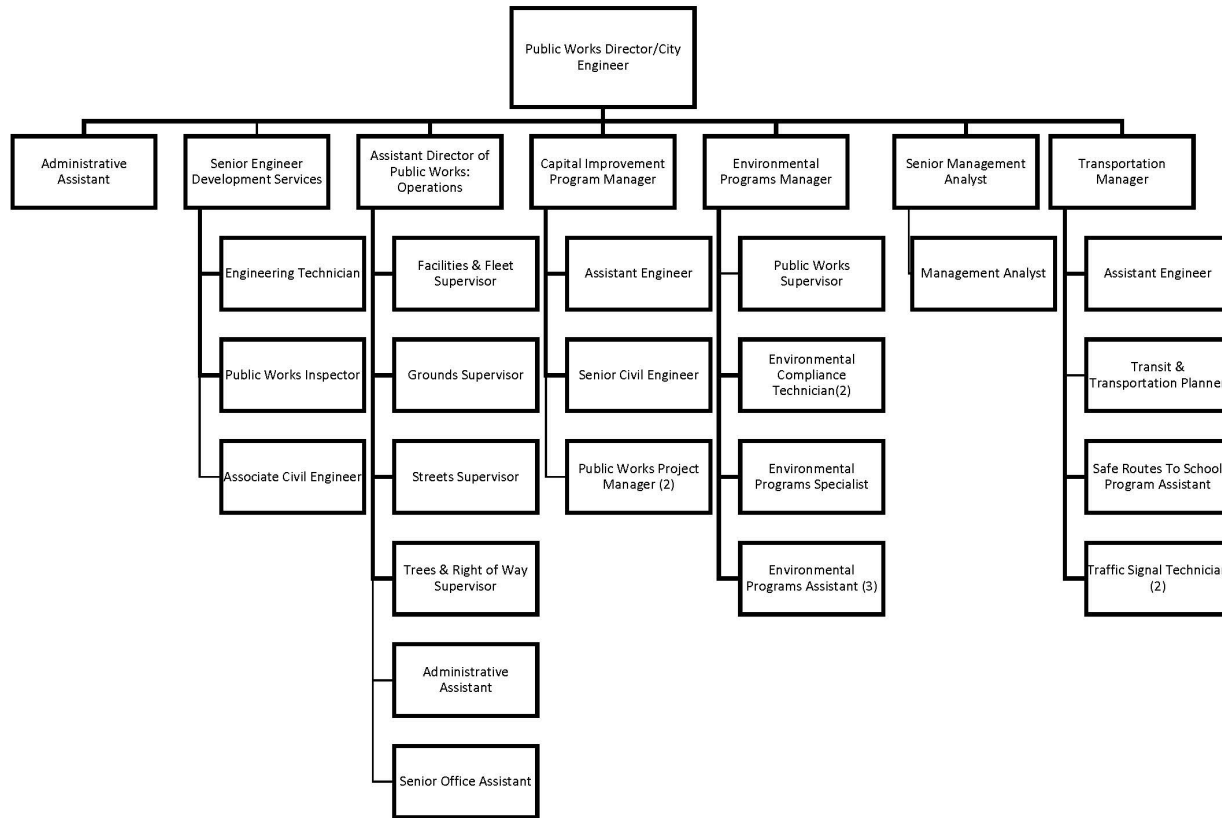
## Budget at a glance

### PW budget at a glance

	PROPOSED
	FY2027
<b>Total Revenues</b>	17,598,964.00
<b>Total Expenditures</b>	47,304,934.00
<b>Total FTE</b>	89.52

## Organization

**Chad Mosley**, Director of Public Works



Increase in staffing is due to reallocation of 0.5 FTE Management Analyst to support Capital Improvement Projects. Additionally, 1.0 FTE of Building Inspectors was removed from Public Works as these services are now performed internally by the Public Works Department.

**Notable accomplishments**

*Transportation*

- The new Lawson Middle School Bikeway Project was completed in the summer of FY 2025. This new, two-way separated bike path along the school’s frontage provides a safe and convenient way for students to get to the campus bike cages without crossing lanes of car traffic. The project, which resulted from a successful partnership between the City, Lawson Middle School, the Cupertino Union School District, and the local community, is the City’s first two-way, on-street separated bike path. Funding for the project was provided entirely by Apple through their donation to the City’s Walk Audit project list.
- Transportation Division staff have created an on-line Collision Dashboard that provides comprehensive access to reported traffic collision data from 2018 through 2024, as well as a Traffic Flow Map that offers valuable insights into travel patterns by displaying Average Daily Traffic (ADT) volumes along with 16-hour bicycle and pedestrian counts across city streets. Together, these tools provide transparency and empower residents, stakeholders, and policymakers with accessible, reliable information to understand roadway safety and travel patterns, and will be updated regularly as new data becomes available.
- 12th annual Cupertino Fall Bike Fest- On Saturday, September 27, Safe Routes to School hosted the 12th annual Cupertino Fall Bike Fest at City Hall Plaza. The plaza was abuzz with more than 30 bike-related activities organized by local bike and environmental organizations, including 2 community bike rides and a

new Little Loop for the youngest riders. The 750+ community members who attended collectively biked over 1300 miles during the festival!

- **Bicycle and Pedestrian Safety Grant Funding**– The Transportation Division received a \$184,000 grant from the California Office of Transportation Safety (OTS) to enhance its Safe Routes to School (SR2S) Bicycle and Pedestrian Safety Program. The initiative, running through September 2026, aims to promote safe walking and biking practices and raise awareness among drivers to be mindful of pedestrians and cyclists. The grant will fund several activities, including pedestrian and bicycle safety training, helmet distribution and fitting, and community and school presentations on safety.
- **Oversized Vehicle Online Parking Permit module** went online for residents in October 2025. Public Works, Information and Technology and Code Enforcement staff collaborated to produce this easy-to-use website for residents to obtain their free parking permits.
- The **Stevens Creek Corridor Vision Study** was presented to City Council in September 2025, and the City Council conditionally accepted the study. Council clarified the conditions that need to be met before any future Cupertino support for the project.
- The **Wolfe Rd/I-280 project** is a VTA lead initiative to improve the interchange at this intersection. The project required additional funding in order for construction to be initiated. Public Works staff worked directly with Apple to secure the outstanding funds needed to initiate the project. Apple donated and \$2.6M dollars, and worked with the City to reallocate an additional \$1.4M dollars of funding towards the interchange project to address the funding gap.

### *Sustainability and Environmental*

- **Compliance activities**– Division staff worked with GIS to digitize two stormwater inspection forms for the IND and IDDE programs. Staff will begin using the new digital forms along with the paper forms this fiscal year to make sure everything that is required in the annual stormwater report to the Water Board is being captured. In FY 26-27, only the digital forms will be used, which will lead to staff time efficiency
- **SB 1383 update**- Staff continued working with Recology staff to conduct routine visits to nearly 700 businesses as well as help many residents with general sorting questions and education on best practices for separating food scraps. Over 100 kitchen pails were given to residents to assist with their organic waste diversion efforts. City staff and Recology also partnered with De Anza College and CUSD schools to help move them into compliance with SB 1383 requirements.
- **Garage Sale**- Hosted the Citywide Garage Sale on September 28 & 29 with over 165 homes participating, over 4,000 views on the online map, and many buyers from all over the Bay Area.
- **Environmental Recycling and Paper Shredding Events** - Staff collaborates with Recology to host four opportunities per year for residents to drop off difficult-to-recycle materials such as e-waste, appliances, yard waste, and confidential documents at no extra cost.
- **Coat Collection**- Collaborated with Recology and the Cupertino Library to collect over 5 barrels of new and gently used coats and jackets, which were donated to Sacred Heart Community Services to provide warmth to those in need.
- **Community Composting Classes**- Staff coordinated with the UC Cooperative Extension to host two backyard compost classes for residents to learn how to build compost piles, vermicompost, and apply the compost in their own garden or landscape. Residents who attend a workshop are eligible to receive a free compost or worm bin upon request. 12 bins were delivered.
- **Compliance activities**- To comply with stormwater pollution prevention regulations, the City will conduct 110 preventative Industrial and Commercial Site Controls (IND) stormwater inspections. In FY 25-26 staff responded to and resolved 35 reports of discharges and threats of discharge to the storm drain system for the Illicit Discharge Detection and Elimination (IDDE) program.
- **Compliance activities** - The City of Cupertino reached its stormwater permit requirement of 100 percent trash load reduction. This was the result of over 15 years of concentrated effort across multiple divisions and departments. To meet this requirement the city conducted commercial and industrial stormwater inspections, created and implemented a Private Lands Drainage Area (PLDA) program, conducted anti-litter education and outreach, and installed over 200 full trash capture devices in the city's stormwater inlets along roads and at city facilities.
- **Creek Cleanups**- Hosted a site at Wilson Park for Coastal Cleanup Day on September 20, 2025 with over thirty-two volunteers and a total of 80 pounds of trash and debris removed. The next event will be National

River Clean Up Day in May 2026.

- City Work Program Electrification Study – Sustainability staff prepared a memo to Council that was released on January 30, 2026, which detailed the policy options for decarbonizing existing buildings. During the research phase of the electrification study, at their June 16, 2025 meeting, Sustainability Commissioners provided their recommendation to create a program to enact energy benchmarking and building performance standards.
- *Utility use and cost tracking* - Contracted with a new utility management software called Nimble Energy to track over 400 monthly water and energy bills and streamline the payment process with the Finance Division.
- Completed an analysis of City’s permitting process, educational efforts, and best practices to promote electric vehicles in comparison to other jurisdictions nationwide. Awarded Goal Level from “Charge Smart Cohort”
- Reviewed 24 planning applications to track green development efforts citywide.
- Updated the data and completed a report to track progress towards the City’s greenhouse gas reduction.
- LED Streetlight conversion – Supported CIP project to transition streetlights to LED by providing data and managing the PG&E accounts. Applied for grant funding to offset the City’s cost.
- *Photovoltaics installation* – Supported the CIP project to install new PV by providing data about current energy usage and calculated potential savings.
- *Electrical vehicle chargers at the service center* – Supported the facilities project to install EV Charging infrastructure by providing data and applying for and receiving grant funding.
- *Access to CRV Redemption* - Continued partnership with Recycletek, which operates an AI- assisted California Redemption Value (CRV) recycling EcoTrailer designed to make getting the five, ten, or twenty-five cents back per container easier. The trailer operates two days a week in Cupertino, at Creekside Park and Mary Avenue. From July 2025- March 2026, Recycletek has recycled over 1,335,463 containers.
- *Plan reviews* - To comply with debris management, sustainability, and stormwater regulations, the division has conducted 537 reviews of building and demolition permits. If trends continue, staff expect to review about 800 plan reviews during the year.

#### *Development Services*

- Between January 1, 2025 and December 31, 2025, 116 development applications and 501 encroachment permit applications were received and processed. Additionally, 686 customer visits were registered at the Public Works counter.
- Notably, Staff assisted in the plan review and approval of the following planning permit applications:
- 20840 Stevens Creek Blvd (Staples Redevelopment Project) – 59 residential units
- 10065 E Estates Dr (Idlewild Project) – 55 residential units
- 20045 & 20065 Stevens Creek Blvd (Dividend Homes Project) – 32 residential units
- An ordinance regulating Small Wireless Facilities in the Public Right of Way was adopted by City Council in October 2025. The adoption of the ordinance was the culmination of multi-year City Work Program project to better define siting requirements for wireless providers.

#### *CIP*

- The following CIP projects were completed this year:
- All-Inclusive Play Area & Adult-Assistive Bathroom Facility at Jollyman Park
- City Lighting LED improvements
- Bridge Preventative Maintenance Program (BPMP)
- FCA: Senior Center Fire Alarm System Upgrade
- FCA: Quinlan Community Center Chiller replacement
- The construction of the following CIP projects is scheduled to be completed by fiscal year’s end:
- FCA: Quinlan Community Center HVAC controls upgrade
- FCA: Quinlan Community Center and Sports Center flat roofs replacements
- Stevens Creek Blvd. Class IV Bikeway, Phase 2A

#### *Streets*

- Replaced 52 Streets light poles that were 30 years or older throughout the city. The replacement focused on steel pole which have known failures from corrosion and rusting.
- Cupertino is enhancing street safety and sustainability through citywide upgrades to streetlight poles and fixtures. The city completed the replacement of 2000 + L.E.D. streetlight fixtures.
- Restripe the parking lots at City Hall and the Quinlan Community Center to improve safety and enhance parking space visibility.
- 9 major intersections were refreshed with new paint to enhance safety and improve visibility
- Assisted with the implementation of bike lanes at Lawson Middle School to improve safety and accessibility for students commuting to and from school.
- Assisted the Parks and Recreation Department with traffic control operations for festivals throughout the year, ensuring safe and efficient movement for attendees, staff, and vehicles
- Cleaned and maintained over 1,200 storm drains throughout the year to ensure proper drainage

#### *Grounds*

- Backflow Device Replacement: Replaced 6-inch fire service reduced pressure (RP) assembly at Creekside Park, a 3-inch irrigation RP replacement at Lincoln Elementary School, and two 4-inch irrigation RP assemblies at Kennedy Middle School. The replacements are part of the City's ongoing program to upgrade and replace devices that do not meet the State's current regulatory standards.
- Installation of BBQ: A new large adjustable barbecue grill and serving table were added to the picnic site at Portal Park. The added amenities provide enhanced functionality and convenience for park visitors, making the space more accommodating for gatherings of all sizes. These improvements support a wider range of recreational activities, encourage community use, and improve the overall visitor experience. The upgraded site promotes social interaction, family-friendly outings, and greater utilization of public park facilities, contributing to a more vibrant and accessible community space.

#### *Trees/ROW*

- RFP for Urban Forest Master Plan developed and advertised CWP Item (PW-26-009)
- Installed wooden retaining wall on Stevens Creek Blvd from Foothill Blvd. to Janice Ave South side of road
- Converted irrigation at Rainbow Dr. and DeAnza Blvd to drip from overhead watering.
- The Annual Tree Planting event will take place with Girl Scout Troop 60432 on May 23rd at Stevens Creek Elementary. 6 Silver Linden Trees will be planted.
- Removed trail improvements north of Stevens Creek Blvd
- Removed 93 dead dying or hazardous trees
- Planted 119 Street trees
- Trimmed 2709 street trees
- Provided 762 Tree Care services (tree care treatments or advanced tree health care services)
- Responded to 131 tree limb failures and 13 whole tree failures
- Junnie Hemann earned his commercial Driver's License
- James Silva earned his Pesticide Applicators License

#### *Service Center*

- Service Center EV Infrastructure Project – Completed design and bid that included the installation of EV charging infrastructure at the City Service Center for exclusive use by City-owned fleet vehicles. The project will install nine (9) Level 2 and one (1) DC Fast EV charging stations along with transformers, panelboards, main switchboard, and electrical conduits.
- Sports Center and Quinlan Community Center Roofing System Replacement Project – Completed design and bid to replace the existing roofing system that has surpassed its useful life at both facilities to protect and building's structure and ensure uninterrupted delivery of community services.

#### *Facilities & Fleet*

- *Fleet* - Replaced compressor; purchased two EVs with three additional vehicles on order; received five EV wall chargers from Ford through a rebate program.  
Replaced the fleet compressor to improve the reliability and efficiency of maintenance operations at the

Service Center. Purchased and pending delivery of electric vehicles to support the City's transition toward a lower-emission fleet and reduces long-term fuel and maintenance costs. Secured five EV wall chargers through a Ford rebate program to expand charging infrastructure while minimizing capital costs to the city.

#### *Senior Center*

- *Gutter Replacement at Senior Center* - Replaced aging gutters to protect the building from water intrusion, dry rot and potential structural damage. This will extend the lifespan of the facility and lowers long-term maintenance costs.
- *New Projector and Screen at Senior Center* - Installed a new projector and screen at the Senior Center to enhance the facility's ability to host presentations, classes, and community programs. The new equipment improved audiovisual capabilities to create a better experience for both presenters and participants.

#### *Monta Vista*

- *Paint All Buildings* - Painted all buildings which refreshed the appearance of the facility and improved protection of exterior surfaces from weathering and deterioration. The new paint enhances the overall appearance of the park and surrounding community space.

#### *Sports Center*

- *EMS/HVAC Controls Upgrade* - Upgraded the Energy Management System and HVAC controls to improve system monitoring, efficiency, scheduling, and temperature regulation throughout the facility and reduce operation costs. The new controls enhance occupant comfort while allowing staff to better manage energy use.
- *Lighting Controls Upgrade* - The lighting controls upgrade provides improved automation and scheduling for the building lighting systems. This ensures that the lights operate only when needed, reducing unnecessary energy consumption. The system also provides staff with greater operational control and contributes to long-term energy savings.
- *Upgrade Racquetball Lighting Fixtures* - Replaced outdated racquetball lighting fixtures which significantly improved visibility and lighting consistency within the courts. The upgraded fixtures enhance safety and overall playing conditions for users. The new lighting is also more energy efficient and requires less maintenance.

#### *City Hall*

- *Lower-Level Cubicle Remodel* - The lower-level remodel refreshed the workspace and optimized the office layout to better support staff operations. Updated workstation configurations improve productivity and provide a more comfortable work environment.
- *Planning Department Cubicle Remodel (Lower Level)* - The Planning Department cubicle remodel created a more functional and organized workspace for staff. The updated layout supports improved workflow, collaboration, and efficiency within the department. The upgrades also ensure the workspace better meets current operational needs.
- *Heating Loop Pump Replacement* - Replaced the heating loop pump to restore reliable circulation within the building's heating system. The new pump improved heating performance and ensure consistent temperature control throughout the facility. This upgrade also reduced the likelihood of system failures and helps extend the life of the HVAC system.
- *New EV Charger on Rodrigues* - Installed a new EV charger on Rodrigues to expand electric vehicle charging availability for City staff and visitors. This supports the City's sustainability initiatives.

#### *Quinlan Community Center (QCC)*

- *Replace 2 EV Chargers* - Replaced two EV chargers which restored reliable charging access for facility users and visitors. The upgraded units reduce downtime associated with older equipment.
- *Two New Chillers* - Installed two new chillers to improve the reliability and efficiency of the building's cooling system. The new equipment provides better temperature control during peak demand periods. The upgrade also reduces energy consumption and long-term maintenance costs.
- *Heating Loop Pump Replacement* - The replacement of the heating loop pump improved the reliability of the building's heating circulation system. The new pump ensures consistent heating performance and

reduces the risk of system outages. The replacement helped extend the life of the mechanical system.

#### *Blackberry Farm (BBF)*

- *Pool Pump Replacement* - The replacement of the pool pump restored reliable water circulation and filtration for the facility's aquatic operations. The new pump will improve efficiency and help maintain proper water quality standards. This upgrade also reduces maintenance requirements and supports safe pool operations.

#### *Environmental Education Center (EEC)*

- *Repair Radiant Flooring* - Repairing the radiant flooring system restored consistent heating performance within the facility. The repair improved occupant comfort while maintaining the energy efficiency benefits of radiant heating. Addressing the issue early helps prevent more costly structural or system repairs.

#### *Creekside*

- *Fire Hydrant Replacement Project* - The replacement of the fire hydrant improved emergency response capability and ensured reliable water access for firefighting operations. The new hydrant meets current safety and operational standards. This project strengthens public safety infrastructure and improves reliability within the water distribution system.

#### *Portal*

- *Closet Reconfiguration* - Reconfiguring the closet space improved storage organization and increased the usable space within the facility. The updated layout allows staff to better manage supplies and equipment. This small improvement enhances functionality and day-to-day operations.

#### *Service Center*

- *Security Keypad Upgrade* - Upgrading the security keypad improved access control to the facility and enhances overall building security. The new system provides more reliable operation and improved user management. This upgrade helps protect City assets and ensures only authorized personnel can access restricted areas.

#### *Community Hall*

- *Security Keypad Upgrade* - The security keypad upgrade improved access control and enhances safety within the facility. Updated technology provides more reliable operation and easier management of authorized users. The upgrade supports better building security and operational oversight.

### **New Initiatives**

#### *Transportation*

- *E-Bike Education: Safe Routes to School* continues to educate the Cupertino community about e-bike safety with a resource page on the website and a community presentation on what to know before buying an e-bike hosted in May 2026. The popular Middle School Bike Skills (MSBS) classes offered over the summer teach students (and their parents) biking street safety skills through a classroom presentation, a black top skills drills session, and a road ride. This summer SR2S will offer a new course, MSBS 102, which is a sequel specifically for e-bikes. The focus will be on how riding habits need to change to accommodate the faster, heavier, harder-to-maneuver e-bikes.

#### *Sustainability*

- Update the Environmentally Preferable Purchasing Policy

#### *Resource Recovery*

- Roll out a community education annual cohort program to engage residents on waste management

#### *Non-Point Source/Stormwater*

- Coordinate with Service Center staff on documenting asset management of public green stormwater infrastructure features to comply with the regional permit

## Performance Measures

### Capital Project Delivery

Goal: Develop and deliver projects on time and within budget that serve the resident's needs and support and growth

Benefit: Residents and businesses are assured their community is being improved by insightful, targeted taxes and fees towards maintaining and improving the City's facilities and assets.

Performance Measure	FY 2024 July-June	FY 2025 July-June
Percentage of projects completed on budget	100%	100%
Percentage of construction projects completed on time	100%	33%

\*FY24: 6 projects completed, 6 projects on budget, 6 projects on time;

\*FY25: 6 projects completed, 6 projects on budget, 2 projects on time

\*FY26 Q1 & Q2: 3 projects completed, 3 projects on budget, 2 projects on time

### Environment

Goal: Protect our natural environment for current and future generations.

Benefit: Current and future residents enjoy a healthy, sustainable environment

Performance Measure	FY 2024 July-June	FY 2025 July-June
Percent of businesses in compliance during annual proactive stormwater pollution prevention inspections	93%	92%
Percent of non-exempt businesses and multi-family accounts separating organics	97%	100%
Percent trash/litter reduction achieved to meet Stormwater Permit requirements	n100%	100%
Diversion rate from all single-family, multi-family, and commercial accounts as reported by Recology tonnage reports	48%	49%

Respond to reports of actual or potential discharge the same business day	72%	95%
% of plan reviews completed in required number of days	92%	95%
Cubic yards of compost distributed via compost site	Quarry: 180 CY SMaRT Station: 580 CY Compost 45.45 CY Mulch	Quarry: CY SMa Statio 778.18 Compos CY Mu
% of vegetation obstructions resolved within 15 days from time of report*	68%	N/A
Vegetation obstructions being handled by Code beginning August 2023.		

\*Inspections occur in the spring only

### Development Services

Goal: Provide timely review and permitting of privately completed improvements within the public right of way.  
Benefit: Customers can expect quality reviews and permitting on a defined schedule, and the community can expect improved public facilities.

Performance Measure	FY 2024 July-June	FY 2025 July-June
Percent of complete plan submittals or applications responded to within 2 weeks	88%	59%
Percent of complete encroachment permit applications responded to within 2 weeks	92%	100%

Percent of public inquiries at the Public Works counter in City Hall responded to within 15 minutes	95%	92%
Cupertino 311: Average response time to customers organization-wide (in days)	N/A	5

**Grounds Division**

Goal: Provide well maintained, clean, and safe areas for the community’s recreational use and enjoyment at reasonable costs.

Benefit: Cupertino has a well maintained public park system that meets the needs of the community and improves community wellness.

Performance Measure	FY 2024 July-June	FY 2025 July-June
Percentage of 311 requests that are responded to and closed within 3 business days	59%	63%
Percentage of the 1,612 park play grounds, performed weekly	37%	38%
Percentage of Backflow Prevention Devices inspected, tested and repaired annually	100%	100%

**Streets Division**

Goal: Timely maintenance of public sidewalks, streets, streetlights and storm drain system in good condition, environmentally compliant, and accessible infrastructure that minimizes liability and has an optimal life cycle.

Benefit: Cupertino has well maintained street and storm drain systems that meet the needs of the community.

Performance Measure	FY 2024 July-June	FY 2025 July-June	FY 2026 July-Dec
Pavement condition index (PCI) > or equal to 82	82	81	81
Percent of the 1904 storm drain inlets inspected and cleaned in fiscal year	21%	38%	5%
Percent of Inlets with Trash Capture Screens inspected and cleaned twice yearly	100%	100%	50%

Percentage of roadway regulatory & street name signs repaired or replaced	5.0%	4.0%	2.6%
Percentage of trip and fall complaints investigated and mitigated within 2 business days	60%	80%	73%
Percentage of reported streetlight outages investigated and repaired in 3 business days	90%	89%	79%

### Trees and Right of Way Division

Goal: Maintain and enhance the City's street trees and medians to ensure a safe, healthy and environmentally conscious Urban Forest.

Benefit: Cupertino has a healthy and safe urban forest and medians provide good aesthetic and environmental value.

Performance Measure	FY 2024 July-June	FY 2025 July-June	FY 2026 July-Dec
Percentage of 311 requests that are responded to and closed within 3 business days	90%	99%	100%
Percentage of trees inspected and maintained in the yearly maintenance zone (8-year maintenance cycle)	87%	53%	8%
Percentage of trees planted versus trees removed # planted/# removed	68% 77/114	143% 136/95	65% 32/49

### Facilities and Fleet Division

Goal: Timely maintain City Facilities and City Fleet to meet staff, community and environmental requirements at an optimal life cycle cost.

Benefit: Cupertino has well-maintained, usable, and safe facilities and fleet in order to meet the needs of staff and the community.

Performance Measure	FY 2024 July-June	FY 2025 July-June	FY 2026 July-Dec
Percentage of preventative maintenance work orders completed for Fleet assets within 14 days of the due date.	69%	70%	72%
Percentage of facilities maintenance requests closed within 14 days.	66%	52%	64%

### Sustainability Division

Goal: Implement Cupertino's Climate Action Plan and General Plan Sustainability Element to achieve quantifiable emissions reductions, conserve finite resources, and achieve utility cost avoidance and savings across municipal operations and community partners.

Benefit: Cupertino is a healthy, resilient, environmentally-vibrant city for current and future residents to live, work, learn and play.

<b>Performance Measure</b>	<b>FY 2024 July-June</b>	<b>FY 2025 July-June</b>	<b>FY 2026 July-Dec</b>
% community-wide emissions reduced from baseline of 307,288 MT CO2e/yr	2018 inventory: 24% decrease in emissions from baseline (258,659 MT CO2e/yr)	2021 inventory: 42% increase from the baseline (437,192 MT CO2e/yr)	2021 inventory: 42% increase from the baseline (437,192 MT CO2e/yr)
Initiate, develop, and complete actions from the Climate Action Plan 2.0	6%	24% initiated and 12 % complete/ongoing	26% initiated and 14 % complete/ongoing
% initiated	4%		
% complete or ongoing			
Percent of applicable capital improvement projects that integrate sustainability and resilience			52%
% municipal operations emissions reduced from baseline of 1,865 MT CO2e/yr	2018 inventory: 66% reduction in emissions from baseline: 642 MTCO2e	2021 inventory: 7% decrease from the baseline (1,742 MT CO2e/yr)	2021 inventory: 7% decrease from the baseline (1,742 MT CO2e/yr)

**Transportation Division**

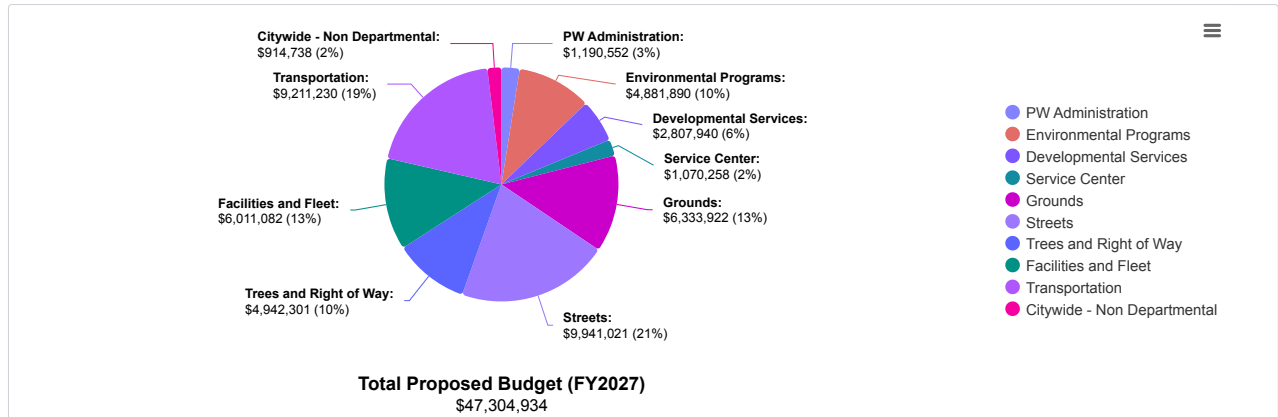
Goal: Ensure the efficiency and safety of the transportation system for all modes of travel.

Benefit: Having a safe and efficient transportation system that is inviting for all modes of travel.

<b>Performance Measure</b>	<b>FY 2024 July-June</b>	<b>FY 2025 July-June</b>	<b>FY 2026 July-Dec</b>
Percentage of non-emergency traffic signal requests addressed within 72 hours.	100%	100%	100%
Percentage of emergency traffic signal requests addressed within 2 hours.	100%	100%	100%

Percentage of traffic engineering requests responded to within 72 hours	90%	95%	98%
Annual mileage increase of separated bicycle lanes and pedestrian paths.	0.00	0.30	0

## Proposed Expenditures by Division



Data Updated: May 05, 2026, 12:06 AM

[View Report](#)

## Proposed Budget

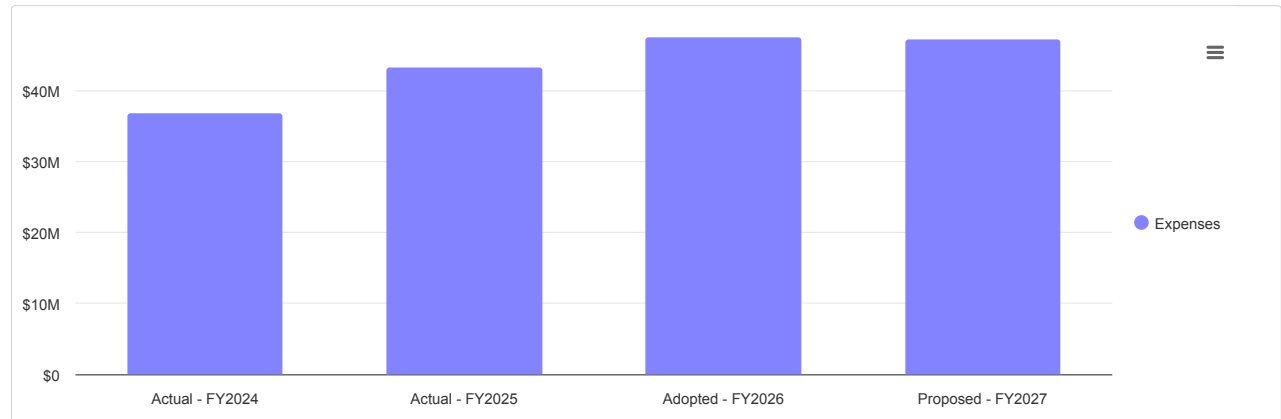
It is recommended that City Council approve a budget of \$47,304,934 for the Public Works department. This represents a decrease of \$ \$240,721 (-0.5%) from the FY 2025-26 Adopted Budget. (General Fund net cost of \$ 22,747,464).

This decrease is mainly due to the reduction of City Work Programs, one-time Special Projects, Contract Services, and Cost Allocation expenses.

This budget includes \$3,232,865 categorized as Special Projects by the ERP. Per the City Council Special Project Policy, minor repairs and equipment purchases are no longer included in the special project category. Prior special projects have been moved to the assets, materials, contract services, or capital outlay expense categories as noted in the table below. In addition, contingency dollars have been calculated off of department's FY 2026-2027 base budget materials.

Transportation: Bi-Annual Apple Campus Traffic Monitoring	\$45,000.00
Trees and Right of Way: Annual Tree Planting budget	\$15,000.00
Streets: Annual Pavement Maintenance	\$2,005,865.00
Streets: Annual Street Light Pole Replacement	\$217,000.00
Fleet: Replacement of failing Fuel Dispensers	\$60,000.00
Fleet: Annual Vehicle & Equipment Replacement	\$890,000.00

## Department Expenditure History



Data Updated: May 05, 2026, 12:06 AM

[View Report](#)

## Revenues and Expenditures

The following table details revenues and expenditures 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.

### Revenues and Expenditures

	ACTUAL		ADOPTED		PROPOSED	
	FY2024	FY2025	FY2026	FY2027	FY2026	FY2027
<b>Expenses</b>						
Expenses						
Employee Compensation	\$9,960,335	\$9,590,879	\$10,511,117	11,366,430		
Employee Benefits	\$4,890,083	\$8,993,368	\$5,237,756	5,562,989		
Materials and Supplies	\$4,222,394	\$4,728,498	\$5,075,685	5,222,155		
Contract Services	\$6,522,314	\$6,951,753	\$9,538,041	10,629,770		
Special Projects	\$3,028,102	\$5,037,243	\$5,266,412	3,232,865		
Cost Allocation	\$6,614,696	\$7,493,827	\$9,320,179	8,580,385		
Transfers Out	\$20,000	–	–	–		
Other Financing Uses	\$527,122	\$432,306	\$738,957	619,265		
Capital Outlays	\$1,045,618	\$90,810	\$1,857,508	2,091,075		
<b>EXPENSES TOTAL</b>	<b>\$36,830,663</b>	<b>\$43,318,685</b>	<b>\$47,545,655</b>	<b>47,304,934</b>		
<b>EXPENSES TOTAL</b>	<b>\$36,830,663</b>	<b>\$43,318,685</b>	<b>\$47,545,655</b>	<b>47,304,934</b>		
<b>Revenues</b>						
Revenues	–	\$1,381,250	\$1,841,667	1,841,667		
Fines and Forfeitures	\$2,746	\$3,170	\$10,000	3,000		
Use of Money	\$460,753	\$560,074	\$542,222	419,711		
Transfers In	\$15,467	\$348,333	\$15,000	15,000		
Intergovernmental	\$3,704,980	\$4,470,808	\$6,405,432	7,963,001		
Charges for Services	\$7,274,753	\$7,798,318	\$7,503,009	7,298,615		
Miscellaneous Revenue	\$912,794	\$81,377	\$66,481	57,970		
Other Financing Sources	–	\$42,930	–	–		
<b>REVENUES TOTAL</b>	<b>\$12,371,493</b>	<b>\$14,686,261</b>	<b>\$16,383,811</b>	<b>17,598,964</b>		

## 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	FY2024	FY2025	FY2026	FY2027
<b>allocation</b>				
DIRECTOR OF PUBLIC WORKS	1	1	1	1
RECREATION COORDINATOR	0.12	0.12	0.12	0.12
SR. PUBLIC WORKS PROJECT MANAGER	1	0	0	0
PUBLIC WORKS INSPECTOR	2	2	2	2
ENV. PROGRAMS SPECIALIST	1	0.95	0.95	0.95
MANAGEMENT ANALYST	1.2	1	2	1.5
TRANSIT & TRANSPORTATION PLANNER	1	1	1	1
ASSIST DIR PUBLIC WORKS OPS	1	1	1	1
ASSIST DIR OF PW ENGINEER	0	0	0	0
BUILDING INSPECTOR	0.08	0.08	0.08	0
SENIOR CIVIL ENGINEER	2	2	2	2
ADMINISTRATIVE ASSISTANT	1.95	1.95	1.95	1.95
SR BUILDING INSPECTOR	0.02	0.02	0.02	0
ENVIRONMENTAL PROGRAMS ASSISTANT	3.65	4	4	4
ENGINEERING TECHNICIAN	1	1	1	1
ASSISTANT ENGINEER	2	1.9	2	2
PUBLIC WORKS PROJECT MANAGER	4	2	2	2
SUSTAINABILITY MANAGER	0.2	0	0	0
MAINTENANCE WORKER III	7	8	8	8
STREET LIGHTING WORKER	1	1	1	1
SENIOR MANAGEMENT ANALYST	1	1	0	1
ENVIRONMENTAL PROG SPECIALIST	0	0	1	1
EQUIPMENT MECHANIC	1	1	1	1
PUBLIC WORKS PROJECT MANAGER LT	0	0	0	0
CIP MANAGER	1	1	1	1
ENVIRONMENTAL COMPLIANCE TECH	0	1	1	1
TRANSPORTATION MANAGER	0.9	1	1	1
TRAFFIC SIGNAL TECHNICIAN	2	2	2	2
LEAD EQUIPMENT MECHANIC	1	1	1	1
ENVIRONMENTAL PROGRAM MGR	1	1	1	1
SR OFFICE ASSISTANT	1	1	1	1
MAINTENANCE WORKER I/II	43	40.9	42.9	43
PUBLIC WORKS SUPERVISOR	4	5	4	4
ENV. PROG. COMPLIANCE TECHNICIAN	1	1	1	1
ASSOCIATE CIVIL ENGINEER	0	1	1	1
<b>ALLOCATION</b>	<b>88.12</b>	<b>86.92</b>	<b>89.02</b>	<b>89.52</b>



# Public Works

Public Works Administration

Budget Unit 100-80-800

General Fund - Public Works Administration - Public Works Administration

## Budget at a Glance

	PROPOSED
	<b>FY2027</b>
<b>Total Revenues</b>	101,333.00
<b>Total Expenditures</b>	1,190,552.00
<b>Total FTE</b>	3.95

## Program Overview

The Public Works Department is comprised of the following eight divisions:

- Capital Improvement Program Administration
- Development Services (including inspection services)
- Environmental Programs & Sustainability
- Facilities and Fleet
- Grounds
- Streets
- Transportation
- Trees and Right-of-Way

## Service Objectives

- Provide capital project delivery, development plan check, permitting and inspection, solid waste and recycling services, stormwater quality compliance, and public works maintenance services in a responsive and efficient manner by continuously adapting programs and resources to meet the community's expectations.
- Provide a response to the community on complaints and requests for services. Plan and program maintenance of the City's public facilities and infrastructure.
- Program and deliver Capital Improvement Projects in a timely and cost-efficient manner. Work with operating departments and the community to ensure projects meet expectations.
- Collaborate with Community Development to efficiently deliver predictable, responsive and efficient development services.
- Represent the City on county and regional issues such as congestion management, and mobility and transit planning.
- Manage and adapt traffic operations to efficiently move traffic and protect neighborhoods.
- Oversee and manage stormwater, solid waste, sustainability efforts and recycling programs.

## Revenues and Expenditures

The following table details revenues and expenditures 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.

PW: Administration

	ACTUAL		ADOPTED	PROPOSED
	FY2024	FY2025	FY2026	FY2027
<b>Expenses</b>				
Expenses				
Employee Compensation	\$668,388	\$670,513	\$729,570	804,262
Employee Benefits	\$248,207	\$534,500	\$276,207	283,547
Materials and Supplies	\$8,692	\$7,471	\$15,480	12,448
Contract Services	\$267	\$275	\$792	500
Special Projects	\$16,866	\$13,147	\$500,000	–
Cost Allocation	–	\$65,247	\$72,113	89,795
<b>EXPENSES TOTAL</b>	<b>\$942,420</b>	<b>\$1,291,153</b>	<b>\$1,594,162</b>	<b>1,190,552</b>
<b>EXPENSES TOTAL</b>	<b>\$942,420</b>	<b>\$1,291,153</b>	<b>\$1,594,162</b>	<b>1,190,552</b>
<b>Revenues</b>				
Use of Money	\$104,625	\$110,748	\$107,241	101,333
<b>REVENUES TOTAL</b>	<b>\$104,625</b>	<b>\$110,748</b>	<b>\$107,241</b>	<b>101,333</b>

## Proposed Budget

It is recommended that City Council approve a budget of \$1,190,552 for the Public Works Administration program. This represents a decrease of \$403,610 (-25.31%) from the FY 2025-26 Adopted Budget.

This decrease is due to no new City Work Programs.

## 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	FY2024	FY2025	FY2026	FY2027
<b>allocation</b>				
DIRECTOR OF PUBLIC WORKS	1	1	1	1
MANAGEMENT ANALYST	1	1	2	1
SENIOR MANAGEMENT ANALYST	1	1	0	1
ADMINISTRATIVE ASSISTANT	0.95	0.95	0.95	0.95
ASSIST DIR OF PW ENGINEER	0	0	0	0
<b>ALLOCATION</b>	<b>3.95</b>	<b>3.95</b>	<b>3.95</b>	<b>3.95</b>

There are no changes to the current level of staffing.

# Public Works

Environmental Programs: Division Summary

## Programs

- [Sustainability](#)
- [Resource Recovery](#)
- [Non-Point Source](#)
- [Storm Drain Fee](#)
- [General Fund Subsidy](#)
- [Storm Drain Maintenance](#)

## Division Overview

The Sustainability and Environmental Programs are responsible for our City's initiatives for a greener future, including climate action, waste management, water conservation, and sustainable transportation.

## Budget at a Glance

	PROPOSED
	FY2027
<b>Total Revenues</b>	3,372,692.00
<b>Total Expenditures</b>	4,881,890.00
<b>Total FTE</b>	10.07

## Service Objectives

The Sustainability and Environmental Programs teams are committed to maintaining our City as a sustainable and healthy place to live, learn, work and play for all our community members.

## Revenues and Expenditures

The following table details revenues and expenditures 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	ADOPTED		PROPOSED
	FY2024	FY2025	FY2026	FY2027
<b>Expenses</b>				
Expenses				
Employee Compensation	\$1,103,705	\$1,228,155	\$1,268,565	1,404,734
Employee Benefits	\$599,493	\$1,092,370	\$557,889	605,594

	ACTUAL		ADOPTED	PROPOSED
	FY2024	FY2025	FY2026	FY2027
Materials and Supplies	\$76,508	\$163,399	\$395,295	181,417
Contract Services	\$1,434,350	\$1,408,312	\$1,912,377	1,418,960
Special Projects	\$421,871	\$303,298	\$40,000	–
Cost Allocation	\$791,567	\$1,129,643	\$1,261,875	1,271,185
Transfers Out	\$20,000	–	–	–
Other Financing Uses	–	–	\$3,314	–
<b>EXPENSES TOTAL</b>	<b>\$4,447,494</b>	<b>\$5,325,177</b>	<b>\$5,439,315</b>	<b>4,881,890</b>
<b>EXPENSES TOTAL</b>	<b>\$4,447,494</b>	<b>\$5,325,177</b>	<b>\$5,439,315</b>	<b>4,881,890</b>
<b>Revenues</b>				
Fines and Forfeitures	\$2,746	\$3,170	\$10,000	3,000
Use of Money	\$96,641	\$159,914	\$64,374	53,175
Intergovernmental	–	–	\$14,812	15,078
Charges for Services	\$3,064,453	\$3,312,588	\$3,093,695	3,301,439
Miscellaneous Revenue	\$803,992	–	–	–
<b>REVENUES TOTAL</b>	<b>\$3,967,832</b>	<b>\$3,475,672</b>	<b>\$3,182,881</b>	<b>3,372,692</b>

## 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	FY2024	FY2025	FY2026	FY2027
<b>allocation</b>				
RECREATION COORDINATOR	0.12	0.12	0.12	0.12
PUBLIC WORKS INSPECTOR	0.1	0.1	0.1	0.1
ENV. PROGRAMS SPECIALIST	1	0.95	0.95	0.95
MANAGEMENT ANALYST	0.15	0	0	0
BUILDING INSPECTOR	0.08	0.08	0.08	0
SR BUILDING INSPECTOR	0.02	0.02	0.02	0
ENVIRONMENTAL PROGRAMS ASSISTANT	2.65	3	3	3
SUSTAINABILITY MANAGER	0.2	0	0	0
MAINTENANCE WORKER III	0.2	0.6	0.6	0.6
ENVIRONMENTAL PROG SPECIALIST	0	0	1	1
ENVIRONMENTAL COMPLIANCE TECH	0	1	1	1
ENVIRONMENTAL PROGRAM MGR	1	1	1	1
MAINTENANCE WORKER I/II	1.75	1	1.05	1.05
PUBLIC WORKS SUPERVISOR	0.25	1.25	0.25	0.25
ENV. PROG. COMPLIANCE TECHNICIAN	1	1	1	1
<b>ALLOCATION</b>	<b>8.52</b>	<b>10.12</b>	<b>10.17</b>	<b>10.07</b>

The decrease in staffing is primarily due to Building inspectors no longer assisting with storm drain inspections.



# Public Works

Sustainability

Budget Unit 100-81-122

General Fund - Environmental Programs - Sustainability

## Budget at a Glance

PROPOSED	
	FY2027
<b>Total Revenues</b>	–
<b>Total Expenditures</b>	437,575.00
<b>Total FTE</b>	1.05

## Program Overview

The Sustainability Division works to implement the City's Climate Action Plan, provides subject matter expertise and coordinates across departments in building public good through activities that reduce greenhouse gas emissions, conserve scarce resources, prioritize public health and prepare for the impacts of climate change. In this capacity, the program teams with regional partners and adjacent jurisdictions, and seeks grant funding to develop collective approaches to implement the City's ambitious Climate Action Plan.

## Service Objectives

- Collect and analyze relevant data to demonstrate municipal compliance with current and increasing state and federal regulations.
- Support the City's Sustainability Commission, a citizen advisory body that helps the City Council to implement effective climate actions.
- Serve as a technical resource on sustainability initiatives by preparing staff reports, developing local policies and ordinances, coordinating educational events, and making presentations to Council, City departments, and applicable outside organizations.
- Coordinate municipal and community-wide greenhouse gas emissions inventories, develop emissions targets, execute a community-wide climate action plan, and track progress to achieve emissions reductions over time.
- Expand existing compliance-focused environmental services to offer innovative energy, water, and resource conservation programs that effectively engage employees and community members.
- Evaluate existing departmental programs and benchmark environmental achievements on an ongoing basis.
- Research tools and best practices for efficient utility management and conservation and adapt these to the City's organizational culture, operations, and budgets.
- Manage or perform resource audits, identify energy conservation and renewable energy generation opportunities, calculate feasibility and develop projects that are cost-effective and conserve resources.
- Develop effective partnerships that empower students and community members as environmental leaders.

## Proposed Budget

It is recommended that City Council approve a budget of \$437,575 for the Sustainability program. This represents an increase of \$19,449 (4.65%) from the FY 2025-26 Adopted Budget.

This budget is relatively unchanged from the prior fiscal year Adopted Budget.

This program includes a request for \$25,205 one-time costs for part-time intern IV. The chart below outlines the proposed budget request.

Proposal	Appropriation
Part-time intern IV	\$25,205
<b>Total</b>	<b>\$25,205</b>

## Revenues and Expenditures

The following table details revenues and expenditures 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.

### Public Works: Sustainability

	ACTUAL		ADOPTED		PROPOSED	
	FY2024	FY2025	FY2026	FY2027	FY2026	FY2027
<b>Expenses</b>						
Expenses						
Employee Compensation	\$11,583	\$132,795	\$136,157	174,583		
Employee Benefits	\$53,353	\$112,931	\$56,389	67,328		
Materials and Supplies	\$9,656	\$12,144	\$22,605	22,736		
Contract Services	\$138,621	\$64,649	\$72,000	74,160		
Special Projects	\$8,560	\$40,865	\$40,000	-		
Cost Allocation	\$178,396	\$90,034	\$90,975	98,768		
<b>EXPENSES TOTAL</b>	<b>\$400,169</b>	<b>\$453,419</b>	<b>\$418,126</b>	<b>437,575</b>		
<b>EXPENSES TOTAL</b>	<b>\$400,169</b>	<b>\$453,419</b>	<b>\$418,126</b>	<b>437,575</b>		
<b>Revenues</b>						
Miscellaneous Revenue	\$4,193	-	-	-		
<b>REVENUES TOTAL</b>	<b>\$4,193</b>	<b>-</b>	<b>-</b>	<b>-</b>		

## 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

PositionTitle	FY2024	FY2025	FY2026	FY2027
<b>Allocation</b>				
ENVIRONMENTAL PROGRAMS ASSISTANT	0	0.5	0.5	0.5
ENV. PROGRAMS SPECIALIST	0	0.45	0.45	0.45
ENVIRONMENTAL PROGRAM MGR	0	0.1	0.1	0.1
<b>ALLOCATION</b>	<b>0</b>	<b>1.05</b>	<b>1.05</b>	<b>1.05</b>

There are no changes to the current level of staffing.



# Public Works

Resource Recovery

Budget Unit 520-81-801

Resource Recovery - Environmental Programs - Resource Recovery

## Budget at a Glance

PW- Environmental Programs - Resource Recovery

	PROPOSED
	FY2027
<b>Total Revenues</b>	1,835,085.00
<b>Total Expenditures</b>	2,415,228.00
<b>Total FTE</b>	4.75

## Program Overview

The Resource Recovery program manages the City's garbage and recycling franchised hauler contract and provides garbage and recycling customer service for residents and business owners; manages the City's garbage disposal contract; develops and implements programs and policy to comply with State source reduction and recycling mandates; oversees the free compost giveaway at the compost site; and represents the City on countywide committees. The public education and outreach programs led by this division include visits to businesses and apartment complexes to provide recycling instruction, kitchen containers, and visual materials; presentations at events and schools and employee training for businesses on-site as needed. The program coordinates many complimentary activities with the Sustainability program in the Office of the City Manager.

## Service Objectives

- Meet State requirements to divert recyclables and organics from landfill. Help businesses implement the City's Mandatory Organics Recycling ordinance (6.24.037) which ensures compliance with SB 1383, California's Short-Lived Climate Pollutant Reduction Strategy. Provide landlords and property owners with support and educational materials for their tenants. Conduct waste characterization studies to determine future services.
- Provide contract oversight and customer service for garbage and recycling collection, garbage disposal, yard waste processing, composting and household hazardous waste. Manage community events such as the citywide Garage Sale and free compost giveaway for residents. Assist CUSD and high school teachers and students with student recycling and composting projects related to teachers' curriculum and the City's environmental initiatives.

## Proposed Budget

It is recommended that City Council approve a budget of \$2,415,228 for the Resource Recovery program. This represents a decrease of \$551,730 (-18.6%) from the FY 2025-26 Adopted Budget.

The decrease is primarily due to reduced costs in Materials and Contract Services.

This program includes a request for \$8,404 one-time costs for part-time intern IV.

The chart below outlines the proposed budget request.

Proposal	Appropriation
Part-time intern IV	\$8,404
<b>Total</b>	<b>\$8,404</b>

## Revenues and Expenditures

The following table details revenues and expenditures 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

### Public Works: Resource Recovery

	ACTUAL		ADOPTED		PROPOSED	
	FY2024	FY2025	FY2026	FY2027	FY2026	FY2027
<b>Expenses</b>						
Expenses						
Employee Compensation	\$539,745	\$578,341	\$600,806	670,425		
Employee Benefits	\$287,207	\$514,736	\$251,368	287,726		
Materials and Supplies	\$6,609	\$100,243	\$260,497	92,632		
Contract Services	\$862,334	\$953,351	\$1,386,403	870,000		
Special Projects	\$264,858	\$238,125	–	–		
Cost Allocation	\$267,029	\$440,614	\$464,570	494,445		
Transfers Out	\$20,000	–	–	–		
Other Financing Uses	–	–	\$3,314	–		
<b>EXPENSES TOTAL</b>	<b>\$2,247,781</b>	<b>\$2,825,411</b>	<b>\$2,966,958</b>	<b>2,415,228</b>		
<b>EXPENSES TOTAL</b>	<b>\$2,247,781</b>	<b>\$2,825,411</b>	<b>\$2,966,958</b>	<b>2,415,228</b>		
<b>Revenues</b>						
Fines and Forfeitures	–	\$200	–	–		
Use of Money	\$93,792	\$156,197	\$64,374	53,175		
Intergovernmental	–	–	\$14,812	15,078		
Charges for Services	\$1,563,696	\$1,799,449	\$1,589,322	1,766,832		
Miscellaneous Revenue	\$799,800	–	–	–		
<b>REVENUES TOTAL</b>	<b>\$2,457,288</b>	<b>\$1,955,846</b>	<b>\$1,668,508</b>	<b>1,835,085</b>		

## 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.

<b>position_title</b>	<b>FY2024</b>	<b>FY2025</b>	<b>FY2026</b>	<b>FY2027</b>
<b>allocation</b>				
ENV. PROGRAMS SPECIALIST	0.4	0.4	0.4	0.4
MANAGEMENT ANALYST	0.15	0	0	0
ENVIRONMENTAL PROGRAMS ASSISTANT	2.3	2.15	2.15	2.15
SUSTAINABILITY MANAGER	0.2	0	0	0
ENVIRONMENTAL PROG SPECIALIST	0	0	0.7	0.7
ENVIRONMENTAL COMPLIANCE TECH	0	0.5	0.5	0.5
ENVIRONMENTAL PROGRAM MGR	0.5	0.5	0.5	0.5
PUBLIC WORKS SUPERVISOR	0	0.7	0	0
ENV. PROG. COMPLIANCE TECHNICIAN	0.05	0.5	0.5	0.5
<b>ALLOCATION</b>	<b>3.6</b>	<b>4.75</b>	<b>4.75</b>	<b>4.75</b>

There are no changes to the current level of staffing.



# Public Works

Non-Point Source

Budget Unit 230-81-802

Env Mgmt Cln Creek Storm Drain - Environmental Programs - Non-Point Source

## Budget at a Glance

	PROPOSED
	<b>FY2027</b>
<b>Total Revenues</b>	1,537,607.00
<b>Total Expenditures</b>	1,497,486.00
<b>Total FTE</b>	2.37

## Program Overview

The Non-Point Source program manages the City's compliance with its State-mandated Municipal Regional Stormwater NPDES Permit. Compliance activities include program and policy development and implementation of state-mandated complaint response and enforcement programs as well as annual interdepartmental staff training; and scheduled business and construction site inspections. The program reviews development plans to ensure compliance with low impact development (LID); and new Green Infrastructure Plan development requirements. The program is responsible for calculating storm drain fees annually to submit to the County for collection on property tax bills, writing an annual report to the Regional Water Quality Control Board to verify and document the City's compliance with Clean Water Act mandates, and engaging and educating the public via City communication channels, visits to businesses and presentations at local schools, De Anza College and community events. Public participation events in a typical year include two or more annual volunteer creek cleanup days, an interactive water quality monitoring day, Earth Day and various countywide collaborative events. Implementation and annual progress assessment of the City's eight-year litter reduction plan are among the requirements of the City's Non-Point Source program. Collection and management of storm water for the City is regulated under the terms of a Bay Area-wide State-mandated National Pollutant Discharge Elimination System (NPDES) Municipal Separate Storm Sewer System (MS4) Permit.

## Service Objectives

- Oversee the City's compliance with the Municipal Regional Stormwater Permit (MRP 2.0) with regard to water pollution prevention, erosion control, conserving water as a resource (e.g. infiltration rather than runoff), and low impact development (LID) via the City's permit application process and conditions of approval.
- Coordinate urban runoff pollution and erosion prevention activities with other departments, divisions, and private businesses. Mandated activities include: catch basin cleaning; post-construction oversight of permanent stormwater treatment measures installed at private new and redeveloped sites; implementation

of, and annual progress assessments for the eight-year litter reduction plan; oversight of construction best management practices during private and public construction; inspection of grease-generating and wet-waste food facilities and other businesses to prevent water-polluting discharges; complaint response and investigation to protect water quality; and education of staff and local businesses on best management practices for outdoor storage and activities.

- Represent the City on county and regional committees to prevent creek and San Francisco Bay pollution, erosion, and illegal dumping.

## Proposed Budget

It is recommended that City Council approve a budget of \$1,497,486 for the Non-Point Source program. This represents an increase of \$40,295 (2.76%) from the FY 2025-26 Adopted Budget.

This budget is relatively unchanged from the prior fiscal year Adopted Budget.

## Revenues and Expenditures

The following table details revenues and expenditures 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

### Public Works: Non-Point Source

	ACTUAL		ADOPTED		PROPOSED	
	FY2024	FY2025	FY2026	FY2027	FY2026	FY2027
<b>Expenses</b>						
Expenses						
Employee Compensation	\$417,081	\$317,180	\$324,750	341,941		
Employee Benefits	\$177,674	\$279,248	\$143,125	148,274		
Materials and Supplies	\$34,052	\$31,538	\$45,666	42,802		
Contract Services	\$302,890	\$352,646	\$393,007	400,000		
Special Projects	–	\$17,673	–	–		
Cost Allocation	\$200,578	\$568,436	\$550,643	564,469		
<b>EXPENSES TOTAL</b>	<b>\$1,132,275</b>	<b>\$1,566,720</b>	<b>\$1,457,191</b>	<b>1,497,486</b>		
<b>EXPENSES TOTAL</b>	<b>\$1,132,275</b>	<b>\$1,566,720</b>	<b>\$1,457,191</b>	<b>1,497,486</b>		
<b>Revenues</b>						
Fines and Forfeitures	\$2,746	\$2,970	\$10,000	3,000		
Use of Money	\$2,849	\$3,717	–	–		
Charges for Services	\$1,500,757	\$1,513,139	\$1,504,373	1,534,607		
<b>REVENUES TOTAL</b>	<b>\$1,506,352</b>	<b>\$1,519,826</b>	<b>\$1,514,373</b>	<b>1,537,607</b>		

## 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	FY2024	FY2025	FY2026	FY2027
<b>allocation</b>				
RECREATION COORDINATOR	0.12	0.12	0.12	0.12
PUBLIC WORKS INSPECTOR	0.1	0.1	0.1	0.1
ENV. PROGRAMS SPECIALIST	0.6	0.1	0.1	0.1
BUILDING INSPECTOR	0.08	0.08	0.08	0

<b>position_title</b>	<b>FY2024</b>	<b>FY2025</b>	<b>FY2026</b>	<b>FY2027</b>
SR BUILDING INSPECTOR	0.02	0.02	0.02	0
ENVIRONMENTAL PROGRAMS ASSISTANT	0.35	0.35	0.35	0.35
MAINTENANCE WORKER III	0	0	0	0
ENVIRONMENTAL PROG SPECIALIST	0	0	0.3	0.3
ENVIRONMENTAL COMPLIANCE TECH	0	0.5	0.5	0.5
ENVIRONMENTAL PROGRAM MGR	0.5	0.4	0.4	0.4
PUBLIC WORKS SUPERVISOR	0	0.3	0	0
ENV. PROG. COMPLIANCE TECHNICIAN	0.95	0.5	0.5	0.5
<b>ALLOCATION</b>	<b>2.72</b>	<b>2.47</b>	<b>2.47</b>	<b>2.37</b>

1.0 FTE of Building Inspectors was removed from Public Works as these services are now performed internally by the Public Works Department.

# Public Works

Storm Drain Fee

Budget Unit 230-81-853

Env Mgmt Cln Creek Storm Drain - Environmental Programs - Storm Drain Fee

## Budget at a Glance

PW: Storm Drain Fee

PROPOSED	
	FY2027
<b>Total Revenues</b>	–
<b>Total Expenditures</b>	–
<b>Total FTE</b>	–

## Program Overview

A portion of the collected Clean Water and Storm Protection Fee is allocated for rebates on activities that reduce stormwater runoff and pollution. Currently, these are split between offering matching Valley Water rebates on rainwater gardens, rainwater collection, and turf replacement installations and offering City-managed rebates for residential pervious pavement installations. Collection and management of storm water for the City is regulated under the terms of a Bay Area-wide State-mandated National Pollutant Discharge Elimination System (NPDES) Municipal Separate Storm Sewer System (MS4) Permit.

This program will remain in order to maintain historical data, however once all prior year data as listed in the table below is \$0, this program will be removed.

## Proposed Budget

There is no budget requested for this program.

## Revenues and Expenditures

The following table details revenues and expenditures 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

Public Works: Storm Drain Fee

	ACTUAL		ADOPTED	PROPOSED	
	FY2024	FY2025	FY2026	FY2027	
<b>Expenses</b>					
Expenses					
Special Projects	\$19,512	\$6,635	–	–	
Cost Allocation	\$924	–	–	–	
<b>EXPENSES TOTAL</b>	<b>\$20,436</b>	<b>\$6,635</b>	–	–	
<b>EXPENSES TOTAL</b>	<b>\$20,436</b>	<b>\$6,635</b>	–	–	
<b>Revenues</b>					
–	–	–	–	–	
<b>REVENUES TOTAL</b>	–	–	–	–	

## Staffing

There is no staffing associated with this program.



# Public Works

General Fund Subsidy

Budget Unit 230-81-854

Env Mgmt Cln Creek Storm Drain - Environmental Programs - General Fund Subsidy

## Budget at a Glance

Public Works: General Fund Subsidy

PROPOSED	
	FY2027
<b>Total Revenues</b>	–
<b>Total Expenditures</b>	10,183.00
<b>Total FTE</b>	–

## Program Overview

The City has a joint use agreement for playing fields at schools in CUSD, and part of that agreement requires a refund to CUSD of half of the fees they pay each year for the Clean Water and Storm Protection Fee, which is based on parcel size and use category. The details of the fee prohibit using collected funds for providing discounts or refunds, so funding for that purpose must come from the General Fund.

In addition, the City has a Clean Water Cost-Share Program allowing low-income property owners to receive a discounted rate on the Clean Water and Storm Protection Fee that is charged on property tax bills. The details of the fee prohibit using collected taxes for providing discounts or refunds, so funding for this purpose must come from the General Fund.

## Proposed Budget

It is recommended that City Council approve a budget of \$10,183 for the General Fund Subsidy program. This represents a decrease of \$1,807 (-15.07%) from the FY 2025-26 Adopted Budget. The decrease is attributed primarily to a decrease in Contract Services and Cost Allocation.

## Revenues and Expenditures

The following table details revenues and expenditures 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

Public Works: General Fund Subsidy

	ACTUAL	ADOPTED	PROPOSED	
	FY2024	FY2025	FY2026	FY2027

	ACTUAL		ADOPTED	PROPOSED	
	FY2024	FY2025		FY2026	FY2027
<b>Expenses</b>					
Expenses					
Contract Services	-	-		\$10,967	9,800
Special Projects	\$47	\$0		-	-
Cost Allocation	\$1,296	-		\$1,023	383
<b>EXPENSES TOTAL</b>	<b>\$1,343</b>	<b>\$0</b>		<b>\$11,990</b>	<b>10,183</b>
<b>EXPENSES TOTAL</b>	<b>\$1,343</b>	<b>\$0</b>		<b>\$11,990</b>	<b>10,183</b>
<b>Revenues</b>					
-	-	-		-	-
<b>REVENUES TOTAL</b>	<b>-</b>	<b>-</b>		<b>-</b>	<b>-</b>

## Staffing

There is no staffing associated with this program.



# Public Works

Storm Drain Maintenance

Budget Unit 230-81-855

Env Mgmt Cln Creek Storm Drain - Environmental Programs - Storm Drain Maintenance

## Budget at a Glance

Public Works: Storm Drain Maintenance

PROPOSED	
	FY2027
<b>Total Revenues</b>	–
<b>Total Expenditures</b>	521,418.00
<b>Total FTE</b>	1.90

## Program Overview

The Storm Drain Maintenance program manages the City's storm drainage collection system, which is comprised of approximately 90 miles of pipe, 2,215 drain inlets, and storm outfalls to local waterways. An inspector and on-call staff provide emergency response to pollutant discharges, and crews perform general system maintenance including annual cleanout of drain inlets and trash capture devices. Collection and management of storm water for the City is regulated under the terms of a Bay Area-wide State-mandated National Pollutant Discharge Elimination System (NPDES) Municipal Separate Storm Sewer System (MS4) Permit.

## Service Objectives

- Provide effective and timely inspection and maintenance of the storm drain system including inlet and outfall structures and collection system.
- Provide annual cleaning and inspection of all inlets and full trash capture devices.

## Proposed Budget

It is recommended that City Council approve a budget of \$521,418 for the Storm Drain Maintenance program. This represents a decrease of \$63,632 (-10.87%) from the FY 2025-26 Adopted Budget.

The decrease is attributed primarily to a decrease in Materials and Cost Allocation.

## Revenues and Expenditures

The following table details revenues and expenditures 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

**Public Works: Storm Drain Maintenance**

	ACTUAL		ADOPTED	PROPOSED
	FY2024	FY2025	FY2026	FY2027
<b>Expenses</b>				
Expenses				
Employee Compensation	\$135,296	\$199,839	\$206,852	217,785
Employee Benefits	\$81,259	\$185,455	\$107,007	102,266
Materials and Supplies	\$26,191	\$19,473	\$66,527	23,247
Contract Services	\$130,506	\$37,666	\$50,000	65,000
Special Projects	\$128,895	-	-	-
Cost Allocation	\$143,344	\$30,559	\$154,664	113,120
<b>EXPENSES TOTAL</b>	<b>\$645,490</b>	<b>\$472,992</b>	<b>\$585,050</b>	<b>521,418</b>
<b>EXPENSES TOTAL</b>	<b>\$645,490</b>	<b>\$472,992</b>	<b>\$585,050</b>	<b>521,418</b>
<b>Revenues</b>				
-	-	-	-	-
<b>REVENUES TOTAL</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>

## 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	FY2024	FY2025	FY2026	FY2027
<b>allocation</b>				
PUBLIC WORKS SUPERVISOR	0.25	0.25	0.25	0.25
MAINTENANCE WORKER I/II	1.75	1	1.05	1.05
MAINTENANCE WORKER III	0.2	0.6	0.6	0.6
<b>ALLOCATION</b>	<b>2.2</b>	<b>1.85</b>	<b>1.9</b>	<b>1.9</b>

There are no changes to the current level of staffing.

# Public Works

Development Services: Division Summary

## Programs

- [Plan Review](#)
- [CIP Administration](#)

## Division Overview

The Development Services Division provides design and construction administration for all capital improvement programs including streets, buildings, parks, utilities, and pavement maintenance. The Division reviews plans for all private developments including residential, commercial and industrial, as well as for encroachment permit applications for work in the public right of way, to ensure conformance with City standards.

## Budget at a Glance

	PROPOSED
	FY2027
<b>Total Revenues</b>	3,163,275.00
<b>Total Expenditures</b>	2,807,940.00
<b>Total FTE</b>	8.65

## Service Objectives

Inspection services ensure compliance with city standards on all public and private projects.

## Revenues and Expenditures

The following table details revenues and expenditures 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		ADOPTED		PROPOSED	
	FY2024	FY2025	FY2026	FY2027	FY2026	FY2027
<b>Expenses</b>						
Expenses						
Employee Compensation	\$1,285,888	\$1,048,163	\$1,342,216	1,498,747		
Employee Benefits	\$579,389	\$1,014,314	\$578,443	629,052		
Materials and Supplies	\$5,013	\$7,539	\$23,854	17,543		
Contract Services	\$149,795	\$44,245	\$93,145	103,000		
Special Projects	\$30,403	\$32,880	–	–		
Cost Allocation	\$274,644	\$473,484	\$505,563	559,598		

	ACTUAL		ADOPTED	PROPOSED
	FY2024	FY2025	FY2026	FY2027
<b>EXPENSES TOTAL</b>	<b>\$2,325,132</b>	<b>\$2,620,625</b>	<b>\$2,543,221</b>	<b>2,807,940</b>
<b>EXPENSES TOTAL</b>	<b>\$2,325,132</b>	<b>\$2,620,625</b>	<b>\$2,543,221</b>	<b>2,807,940</b>
<b>Revenues</b>				
Revenues	–	\$1,381,250	\$1,841,667	1,841,667
Use of Money	\$180,954	\$204,818	\$251,129	165,481
Charges for Services	\$1,020,162	\$1,160,460	\$954,500	1,155,378
Miscellaneous Revenue	\$1,240	\$598	\$774	749
<b>REVENUES TOTAL</b>	<b>\$1,202,356</b>	<b>\$2,747,126</b>	<b>\$3,048,070</b>	<b>3,163,275</b>

## 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	FY2024	FY2025	FY2026	FY2027
<b>allocation</b>				
SR. PUBLIC WORKS PROJECT MANAGER	1	0	0	0
PUBLIC WORKS INSPECTOR	0.9	0.9	0.9	0.9
MANAGEMENT ANALYST	0	0	0	0.5
ASSIST DIR OF PW ENGINEER	0	0	0	0
SENIOR CIVIL ENGINEER	2	2	2	2
ENGINEERING TECHNICIAN	1	1	1	1
ASSISTANT ENGINEER	0.5	0.5	1	1
PUBLIC WORKS PROJECT MANAGER	3.25	1.25	1.25	1.25
PUBLIC WORKS PROJECT MANAGER LT	0	0	0	0
CIP MANAGER	1	1	1	1
ASSOCIATE CIVIL ENGINEER	0	1	1	1
<b>ALLOCATION</b>	<b>9.65</b>	<b>7.65</b>	<b>8.15</b>	<b>8.65</b>

Increase in staffing is due to reallocation to assist with Capital Improvement Projects.



# Public Works

Plan Review

Budget Unit 100-82-804

General Fund - Developmental Services - Plan Review

## Budget at a Glance

Public Works: Plan Review

	PROPOSED
	FY2027
<b>Total Revenues</b>	3,163,275.00
<b>Total Expenditures</b>	1,444,878.00
<b>Total FTE</b>	3.90

## Program Overview

The Development Services Division is comprised of two areas:

- Development Services - reviews plans for private developments and utility encroachments to ensure conformance with City standards and policies.
- Inspection Services - ensures compliance with City standards and approved plans on all public and private developments and utility projects.

## Service Objectives

- Ensure that private development projects provide necessary supporting infrastructure and potential impacts on the community are mitigated.
- Place safety of the general public, City employees and construction workers as the highest priority on construction sites.
- Inspect utility encroachment permits for work within the City right-of-way and return streets and sidewalks to City standards.
- Ensure compliance with stormwater permits and prevent runoff from polluting nearby watersheds. Work closely with the Environmental Programs Division to continue inspecting job sites before, during and after each rain event and conduct annual inspections of all Post Construction Treatments and Stormwater Pollution Prevention Plan (SWPPP) compliance.
- Respond to public inquiries or complaints in a timely manner.
- Provide aid and information to other City Divisions and Departments, including Community Development, Building, Capital Improvements, City Attorney's Office, Public Works Maintenance and Operations and Parks and Recreation as needed to facilitate private developments and public infrastructure projects.

## Proposed Budget

It is recommended that City Council approve a budget of \$1,444,878 for the Plan Review program. This represents an increase of \$49,465 (3.54%) from the FY 2025-26 Adopted Budget.

This budget is relatively unchanged from the prior fiscal year Adopted Budget.

## Revenues and Expenditures

The following table details revenues and expenditures 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.

### Public Works: Plan Review

	ACTUAL		ADOPTED		PROPOSED	
	FY2024	FY2025	FY2026	FY2027		
<b>Expenses</b>						
Expenses						
Employee Compensation	\$634,452	\$553,260	\$585,399	619,003		
Employee Benefits	\$264,836	\$495,150	\$277,793	269,668		
Materials and Supplies	\$2,019	\$4,592	\$8,476	7,469		
Contract Services	\$149,795	\$44,245	\$93,145	103,000		
Special Projects	\$30,403	\$32,880	–	–		
Cost Allocation	\$274,644	\$405,961	\$430,600	445,738		
<b>EXPENSES TOTAL</b>	<b>\$1,356,149</b>	<b>\$1,536,089</b>	<b>\$1,395,413</b>	<b>1,444,878</b>		
<b>EXPENSES TOTAL</b>	<b>\$1,356,149</b>	<b>\$1,536,089</b>	<b>\$1,395,413</b>	<b>1,444,878</b>		
<b>Revenues</b>						
Revenues	–	\$1,381,250	\$1,841,667	1,841,667		
Use of Money	\$180,954	\$204,818	\$251,129	165,481		
Charges for Services	\$1,020,162	\$1,160,460	\$954,500	1,155,378		
Miscellaneous Revenue	\$1,240	\$598	\$774	749		
<b>REVENUES TOTAL</b>	<b>\$1,202,356</b>	<b>\$2,747,126</b>	<b>\$3,048,070</b>	<b>3,163,275</b>		

## 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	FY2024	FY2025	FY2026	FY2027
<b>allocation</b>				
ENGINEERING TECHNICIAN	1	1	1	1
SENIOR CIVIL ENGINEER	2	1	1	1
ASSIST DIR OF PW ENGINEER	0	0	0	0
PUBLIC WORKS INSPECTOR	0.9	0.9	0.9	0.9
ASSOCIATE CIVIL ENGINEER	0	1	1	1
<b>ALLOCATION</b>	<b>3.9</b>	<b>3.9</b>	<b>3.9</b>	<b>3.9</b>

There are no changes to the current level of staffing.





# Public Works

CIP Administration

Budget Unit 100-82-806

## Budget at a Glance

Public Works: CIP Administration

	PROPOSED
	<b>FY2027</b>
<b>Total Revenues</b>	-
<b>Total Expenditures</b>	1,363,062.00
<b>Total FTE</b>	4.75

## Program Overview

The Capital Improvement Program (CIP) Division plans, manages, and implements improvements to city land, parks, building and infrastructure. These projects are derived from resident input, master plans, needs assessments, interdepartmental requirements, maintenance of the City's facilities, and innovations in our understandings of how the facilities can best serve our population. The division undertakes all aspects of project implementation, including contract administration for design, construction, and overall project management. Project types include, but are not limited to streets, sidewalks, storm drainage, buildings, parks, bicycle and pedestrian improvements and other public facilities. Responsibilities also include claims avoidance, environmental and regulatory compliance and monitoring, and the development of the annual budget and program scope.

## Service Objectives

- Ensure that all public improvements are designed and constructed in accordance with community expectations and City standards.
- Place safety of the general public, City employees and workers as the highest priority in the delivery of capital projects.
- Respond to public inquiries or complaints in a timely manner.

## Proposed Budget

It is recommended that City Council approve a budget of \$1,363,062 for the CIP Administration program. This represents an increase of \$215,254 (18.75%) from the FY 2025-26 Adopted Budget.

The increase is primarily due to increase in Employee Compensation and Cost Allocation expenses.

## Revenues and Expenditures

The following table details revenues and expenditures 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

### Public Works: CIP Administration

	ACTUAL		ADOPTED	PROPOSED
	FY2024	FY2025	FY2026	FY2027
<b>Expenses</b>				
Expenses				
Employee Compensation	\$651,436	\$494,902	\$756,817	879,744
Employee Benefits	\$314,553	\$519,164	\$300,650	359,384
Materials and Supplies	\$2,994	\$2,947	\$15,378	10,074
Cost Allocation	–	\$67,523	\$74,963	113,860
<b>EXPENSES TOTAL</b>	<b>\$968,983</b>	<b>\$1,084,537</b>	<b>\$1,147,808</b>	<b>1,363,062</b>
<b>EXPENSES TOTAL</b>	<b>\$968,983</b>	<b>\$1,084,537</b>	<b>\$1,147,808</b>	<b>1,363,062</b>
<b>Revenues</b>				
–	–	–	–	–
<b>REVENUES TOTAL</b>	<b>–</b>	<b>–</b>	<b>–</b>	<b>–</b>

## 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	FY2024	FY2025	FY2026	FY2027
<b>allocation</b>				
SR. PUBLIC WORKS PROJECT MANAGER	1	0	0	0
MANAGEMENT ANALYST	0	0	0	0.5
ASSIST DIR OF PW ENGINEER	0	0	0	0
SENIOR CIVIL ENGINEER	0	1	1	1
ASSISTANT ENGINEER	0.5	0.5	1	1
PUBLIC WORKS PROJECT MANAGER	3.25	1.25	1.25	1.25
PUBLIC WORKS PROJECT MANAGER LT	0	0	0	0
CIP MANAGER	1	1	1	1
<b>ALLOCATION</b>	<b>5.75</b>	<b>3.75</b>	<b>4.25</b>	<b>4.75</b>

Increase in staffing is due to reallocation of 0.5 FTE to support Capital Improvement Projects.



# Public Works

Service Center Administration

Budget Unit 100-83-807  
General Fund - Service Center - Service Center Administration

## Budget at a Glance

Public Works: Service Center Administration

	PROPOSED
	<b>FY2027</b>
<b>Total Revenues</b>	73,108.00
<b>Total Expenditures</b>	1,070,258.00
<b>Total FTE</b>	3.00

## Program Overview

The Service Center Administration program manages Public Works maintenance operations that include the major divisions of streets, grounds, trees and medians, facilities and fleet, as well as the minor divisions of signs/markings, storm drain, sidewalk, curb and gutter, trails, overpasses and storm water; provides customer service to the general public; provides administrative support for maintenance staff, supervisors, and management; general training prioritization; assignment of service calls; provides oversight of various contracted services including street sweeping, janitorial and a wide variety of maintenance and minor public works contracts; manages the sheriff's work furlough program 7 days per week; and collaborates with Public Works Engineering for asset improvements beyond routine maintenance.

## Service Objectives

- Create a positive environment that fosters efficiency and innovation for service center employees.
- Ensure proper documentation and inventory of trees, sidewalk repair, striping and legends, street signs, vehicle and equipment, streetlights and stormwater pollution.
- Maintain records of all complaints and requests for services by tracking responses through computer programs and written service request forms.
- Process the payments for all services and materials generated through the Service Center.
- Maintain productivity units of measure for key tasks performed.
- Support Public Works Engineering in the collection of field data, review of improvement drawings and development of capital improvement projects.
- Maintain, lead and implement all elements of the Injury and Illness Prevention Program.
- Maintain positive, accountable relations with employee bargaining groups.

## Proposed Budget

It is recommended that City Council approve a budget of \$1,070,258 for the Service Center Administration program. This represents a decrease of \$37,798 (-3.41%) from the FY 2025-26 Adopted Budget.

This decrease is due to a reduction in materials, due to uniform cost savings.

## Revenues and Expenditures

The following table details revenues and expenditures 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

### Public Works: Service Center Administration

	ACTUAL		ADOPTED		PROPOSED	
	FY2024	FY2025	FY2026	FY2027		
<b>Expenses</b>						
Expenses						
Employee Compensation	\$430,891	\$468,428	\$445,492		483,743	
Employee Benefits	\$196,301	\$392,813	\$210,430		224,241	
Materials and Supplies	\$140,573	\$139,423	\$168,991		132,666	
Contract Services	\$22,605	\$67,578	\$50,000		50,000	
Special Projects	\$53,445	\$9,109	–		–	
Cost Allocation	\$229,276	\$156,221	\$233,143		179,608	
<b>EXPENSES TOTAL</b>	<b>\$1,073,091</b>	<b>\$1,233,572</b>	<b>\$1,108,056</b>		<b>1,070,258</b>	
<b>EXPENSES TOTAL</b>	<b>\$1,073,091</b>	<b>\$1,233,572</b>	<b>\$1,108,056</b>		<b>1,070,258</b>	
<b>Revenues</b>						
Use of Money	\$44,156	\$43,588	\$67,150		66,488	
Miscellaneous Revenue	\$32,319	\$5,885	\$607		6,620	
<b>REVENUES TOTAL</b>	<b>\$76,475</b>	<b>\$49,473</b>	<b>\$67,757</b>		<b>73,108</b>	

## 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	FY2024	FY2025	FY2026	FY2027
<b>allocation</b>				
MANAGEMENT ANALYST	0.05	0	0	0
ADMINISTRATIVE ASSISTANT	1	1	1	1
ASSIST DIR PUBLIC WORKS OPS	1	1	1	1
ASSIST DIR OF PW ENGINEER	0	0	0	0
SR OFFICE ASSISTANT	1	1	1	1
<b>ALLOCATION</b>	<b>3.05</b>	<b>3</b>	<b>3</b>	<b>3</b>

There are no changes to the current level of staffing.

# Public Works

Grounds: Division Summary

## Programs

- [Golf Ground Maintenance](#)
- [McClellan Ranch Park](#)
- [Memorial Park](#)
- [BBF Ground Maintenance](#)
- [School Site Maintenance](#)
- [Neighborhood Parks](#)
- [Sports Fields Jollyman, Creekside](#)
- [Civic Center Maintenance](#)

## Division Overview

The Grounds Division is responsible for the care and maintenance of 21 parks and open spaces, 9 Sports field/open space areas at select Cupertino Union School District Sites (CUSD), and the landscaping maintenance of 13 City of Cupertino public buildings.

## Budget at a Glance

	PROPOSED
	<b>FY2027</b>
<b>Total Revenues</b>	257,551.00
<b>Total Expenditures</b>	6,333,922.00
<b>Total FTE</b>	18.00

## Service Objectives

The main objective of the Grounds Division is to provide the residents of Cupertino with the cleanest and safest recreational areas to enjoy in the Bay Area.

## Revenues and Expenditures

The following table details revenues and expenditures 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	ADOPTED		PROPOSED
	FY2024	FY2025	FY2026	FY2027
<b>Expenses</b>				
Expenses				
Employee Compensation	\$1,725,670	\$1,574,963	\$1,724,840	1,803,015

	ACTUAL		ADOPTED	PROPOSED
	FY2024	FY2025	FY2026	FY2027
Employee Benefits	\$920,185	\$1,679,975	\$1,003,674	1,078,177
Materials and Supplies	\$1,341,651	\$1,337,846	\$1,447,581	1,626,836
Contract Services	\$258,039	\$351,888	\$512,529	371,000
Special Projects	\$133,669	\$17,000	\$325,000	–
Cost Allocation	\$1,653,994	\$1,307,952	\$1,779,049	1,454,894
Capital Outlays	\$30,582	\$31,679	–	–
<b>EXPENSES TOTAL</b>	<b>\$6,063,790</b>	<b>\$6,301,303</b>	<b>\$6,792,673</b>	<b>6,333,922</b>
<b>EXPENSES TOTAL</b>	<b>\$6,063,790</b>	<b>\$6,301,303</b>	<b>\$6,792,673</b>	<b>6,333,922</b>
<b>Revenues</b>				
Intergovernmental	\$222,366	\$190,192	\$255,721	218,720
Charges for Services	\$220,710	\$174,161	\$173,292	38,831
Miscellaneous Revenue	\$5,200	\$10,000	–	–
<b>REVENUES TOTAL</b>	<b>\$448,276</b>	<b>\$374,353</b>	<b>\$429,013</b>	<b>257,551</b>

## 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	FY2024	FY2025	FY2026	FY2027
<b>allocation</b>				
PUBLIC WORKS SUPERVISOR	1	1	1	1
MAINTENANCE WORKER I/II	16	15	15	15
MAINTENANCE WORKER III	2	2	2	2
<b>ALLOCATION</b>	<b>19</b>	<b>18</b>	<b>18</b>	<b>18</b>

There are no changes to the current level of staffing.



# Public Works

Neighborhood Parks

Budget Unit 100-84-813 General Fund - Grounds - Neighborhood Parks

## Budget at a Glance

	PROPOSED
	<b>FY2027</b>
<b>Total Revenues</b>	-
<b>Total Expenditures</b>	2,359,468.00
<b>Total FTE</b>	7.40

## Program Overview

Neighborhood Parks include 13 of the 19 parks and open space areas managed by the Grounds Division of the Public Works Department. Neighborhood park sites include Linda Vista, Mary Avenue Dog Park, Monta Vista, Portal, Somerset, Varian, Wilson, Three Oaks, Hoover, Canyon Oak (Little Rancho), Franco Park, Sterling/Barnhart, and Oak Valley.

## Service Objectives

- The main objective of the Grounds Division is to provide the residents of Cupertino with the cleanest and safest recreational areas to enjoy in the Bay Area.
- Provide daily general clean up, trash removal, graffiti removal, irrigation adjustments and repairs and basic play structure inspections and maintenance.
- Provide weekly maintenance that may include mowing and edging of turf areas, tennis court cleaning and general maintenance, basketball court maintenance and programmed play structure inspections and maintenance.
- Provide quarterly maintenance that may include fertilization applications, aerating, over-seeding, top dressing, and pruning of trees and shrubs.
- Provide semi-annual maintenance that may include replacement of planting material, pre-emergent applications, playground woodchip replenishing and prepare athletic fields for seasonal use.
- Maintain all playgrounds in accordance with California playground safety requirements.
- Reduce water consumption wherever practicable.
- Utilize Weekend Work furlough program as needed to assist in weekend and weekday cleanup.
- Provide logistical support to the Parks & Recreation Department for all the City's special events.

## Proposed Budget

It is recommended that City Council approve a budget of \$2,359,468 for the Neighborhood Parks program. This represents a decrease of \$211,602 (-8.23%) from the FY 2025-26 Adopted Budget.

The decrease is due to lower Cost Allocation expenses and no special projects.

## Revenues and Expenditures

The following table details revenues and expenditures 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

**Public Works: Neighborhood Parks**

	ACTUAL		ADOPTED	PROPOSED
	FY2024	FY2025	FY2026	FY2027
<b>Expenses</b>				
Expenses				
Employee Compensation	\$668,900	\$613,335	\$661,901	711,689
Employee Benefits	\$360,846	\$635,145	\$378,718	426,317
Materials and Supplies	\$409,310	\$354,353	\$445,051	445,878
Contract Services	\$110,923	\$54,283	\$79,238	180,000
Special Projects	\$70,119	–	\$260,000	–
Cost Allocation	\$695,660	\$535,433	\$746,162	595,584
<b>EXPENSES TOTAL</b>	<b>\$2,315,758</b>	<b>\$2,192,549</b>	<b>\$2,571,070</b>	<b>2,359,468</b>
<b>EXPENSES TOTAL</b>	<b>\$2,315,758</b>	<b>\$2,192,549</b>	<b>\$2,571,070</b>	<b>2,359,468</b>
<b>Revenues</b>				
Miscellaneous Revenue	\$5,200	\$10,000	–	–
<b>REVENUES TOTAL</b>	<b>\$5,200</b>	<b>\$10,000</b>	<b>–</b>	<b>–</b>

## 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	FY2024	FY2025	FY2026	FY2027
<b>allocation</b>				
PUBLIC WORKS SUPERVISOR	0.2	0.2	0.2	0.2
MAINTENANCE WORKER I/II	7.8	6.3	6.3	6.6
MAINTENANCE WORKER III	0.6	0.6	0.6	0.6
<b>ALLOCATION</b>	<b>8.6</b>	<b>7.1</b>	<b>7.1</b>	<b>7.4</b>

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



# Public Works

Sports Fields Jollyman, Creekside

Budget Unit 100-84-814

General Fund - Grounds - Sport Fields Jollyman, Creekside

## Budget at a Glance

PROPOSED	
	FY2027
<b>Total Revenues</b>	–
<b>Total Expenditures</b>	720,193.00
<b>Total FTE</b>	1.50

## Program Overview

The sports fields at Jollyman and Creekside parks are among the 19 parks and open space areas managed by the Grounds Division of the Public Works Department. Sports fields at these two parks are heavily used and enjoyed by the community.

## Service Objectives

- The main objective of the Grounds Division is to provide the citizens of Cupertino with the cleanest and safest recreational areas and sports fields in the Bay Area.
- Provide daily general clean up, trash removal, graffiti removal, irrigation adjustments and repairs and other maintenance.
- Provide weekly maintenance that may include mowing and edging of turf areas, programmed play structure inspections, and other maintenance.
- Provide quarterly maintenance that may include fertilization applications, aerating, over-seeding, top dressing, and pruning of trees and shrubs.
- Provide semi-annual maintenance that may include replacement of planting material, pre-emergent applications and preparing sports fields for seasonal use.
- Maintain sports fields for recreational activities including soccer, baseball, cricket, track and field, softball and a variety of other sports.
- Maintain all playgrounds in accordance with California playground safety requirements.
- Reduce water consumption wherever practicable.
- Utilize weekend work furlough program as needed to assist in weekend and weekday cleanup.
- Provide logistical support to the Parks & Recreation Department for all the City's special events.

## Proposed Budget

It is recommended that City Council approve a budget of \$720,193 for the Sport Fields Jollyman, Creekside program. This represents a decrease of \$96,418 (-11.80%) from the FY 2025-26 Adopted Budget. This decrease is due to decrease in employee compensation and lower Cost Allocation expenses.

## Revenues and Expenditures

The following table details revenues and expenditures 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

Public Works: Sports Fields Jollyman, Creekside

	ACTUAL		ADOPTED		PROPOSED	
	FY2024	FY2025	FY2026	FY2027		
<b>Expenses</b>						
Expenses						
Employee Compensation	\$212,803	\$177,371	\$193,500		155,349	
Employee Benefits	\$109,195	\$184,898	\$108,487		97,114	
Materials and Supplies	\$225,475	\$238,162	\$239,623		264,889	
Contract Services	\$32,305	-	\$36,322		20,000	
Special Projects	\$14,000	\$8,500	-		-	
Cost Allocation	\$239,281	\$177,681	\$238,679		182,841	
Capital Outlays	\$23,600	\$10,179	-		-	
<b>EXPENSES TOTAL</b>	<b>\$856,658</b>	<b>\$796,790</b>	<b>\$816,611</b>		<b>720,193</b>	
<b>EXPENSES TOTAL</b>	<b>\$856,658</b>	<b>\$796,790</b>	<b>\$816,611</b>		<b>720,193</b>	
<b>Revenues</b>						
-	-	-	-		-	
<b>REVENUES TOTAL</b>	<b>-</b>	<b>-</b>	<b>-</b>		<b>-</b>	

## 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	FY2024	FY2025	FY2026	FY2027
<b>allocation</b>				
PUBLIC WORKS SUPERVISOR	0.2	0.2	0.2	0.2
MAINTENANCE WORKER I/II	2	1.5	1.5	1
MAINTENANCE WORKER III	0.3	0.3	0.3	0.3
<b>ALLOCATION</b>	<b>2.5</b>	<b>2</b>	<b>2</b>	<b>1.5</b>

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



# Public Works

Civic Center Maintenance

Budget Unit 100-84-815

General Fund - Grounds - Civic Center Maintenance

## Budget at a Glance

PROPOSED	
	FY2027
<b>Total Revenues</b>	38,831.00
<b>Total Expenditures</b>	244,649.00
<b>Total FTE</b>	0.80

## Program Overview

The Civic Center grounds are one of 19 parks and open space areas managed by the Grounds Division of the Public Works Department. Due to the close proximity to City Hall, Community Hall, and the Library, the Civic Center grounds are well utilized. Civic Center maintenance includes the adjacent Library Field.

## Service Objectives

- The main objective of the Grounds Division is to provide the residents of Cupertino with the cleanest and safest recreational areas to enjoy in the Bay Area.
- Provide daily general clean up, trash removal, graffiti removal, irrigation adjustments and repairs and other maintenance.
- Provide weekly maintenance that may include mowing and edging of turf areas and general maintenance.
- Provide quarterly maintenance that may include fertilization applications, aerating, over-seeding, top dressing, and pruning of trees and shrubs.
- Provide semi-annual maintenance that may include replacement of planting material and pre-emergent applications.
- Maintain Library Field for recreational activities including soccer, cricket and a variety of other sports.
- Reduce water consumption wherever practicable.
- Provide logistical support to all City Departments for special events.

## Proposed Budget

It is recommended that City Council approve a budget of \$244,649 for the Civic Center Maintenance program. This represents an increase of \$22,656 (10.20%) from the FY 2025-26 Adopted Budget. This increase is due to increases in Material costs, Employee Compensation, and Cost Allocation.

## Revenues and Expenditures

The following table details revenues and expenditures 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

Public Works: Civic Center Maintenance

	ACTUAL		ADOPTED	PROPOSED
	FY2024	FY2025	FY2026	FY2027
<b>Expenses</b>				
Expenses				
Employee Compensation	\$83,720	\$77,108	\$81,648	86,703
Employee Benefits	\$44,940	\$80,585	\$49,966	52,229
Materials and Supplies	\$50,278	\$61,608	\$53,759	65,975
Contract Services	\$750	–	–	–
Cost Allocation	–	\$33,670	\$36,620	39,742
<b>EXPENSES TOTAL</b>	<b>\$179,688</b>	<b>\$252,972</b>	<b>\$221,993</b>	<b>244,649</b>
<b>EXPENSES TOTAL</b>	<b>\$179,688</b>	<b>\$252,972</b>	<b>\$221,993</b>	<b>244,649</b>
<b>Revenues</b>				
Charges for Services	\$220,710	\$174,161	\$173,292	38,831
<b>REVENUES TOTAL</b>	<b>\$220,710</b>	<b>\$174,161</b>	<b>\$173,292</b>	<b>38,831</b>

## 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	FY2024	FY2025	FY2026	FY2027
<b>allocation</b>				
PUBLIC WORKS SUPERVISOR	0.1	0.1	0.1	0.1
MAINTENANCE WORKER I/II	0.6	0.6	0.6	0.6
MAINTENANCE WORKER III	0.1	0.1	0.1	0.1
<b>ALLOCATION</b>	<b>0.8</b>	<b>0.8</b>	<b>0.8</b>	<b>0.8</b>

There are no changes to the current level of staffing.



# Public Works

McClellan Ranch Park

Budget Unit 100-84-808  
 General Fund - Grounds - McClellan Ranch Park

## Budget at a Glance

Public Works: McClellan Ranch Park

PROPOSED	
	FY2027
<b>Total Revenues</b>	–
<b>Total Expenditures</b>	197,705.00
<b>Total FTE</b>	0.40

## Program Overview

McClellan Ranch Park is one of 19 parks and open space areas managed by the Grounds Division of the Public Works Department.

## Service Objectives

- The main objective of the Grounds Division is to provide the residents of Cupertino with the cleanest and safest recreational areas to enjoy in the Bay Area.
- Provide daily general clean up, trash removal, and graffiti removal.
- Provide twice annually the mowing of fire breaks per Fire Marshal request in a manner in which wildlife is least impacted.
- Utilize weekend work furlough program as needed to assist in weekend and weekday cleanup.
- Provide logistical support to the Parks & Recreation Department for all of the City’s special events.

## Proposed Budget

It is recommended that City Council approve a budget of \$197,705 for the McClellan Ranch Park program. This represents an increase of \$2,614 (1.33%) from the FY 2025-26 Adopted Budget.

This budget is relatively unchanged from the prior fiscal year Adopted Budget.

## Revenues and Expenditures

The following table details revenues and expenditures 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

**Public Works: McClellan Ranch Park**

	ACTUAL		ADOPTED	PROPOSED
	FY2024	FY2025	FY2026	FY2027
<b>Expenses</b>				
Expenses				
Employee Compensation	\$44,901	\$39,995	\$45,754	46,028
Employee Benefits	\$22,528	\$41,695	\$24,008	27,159
Materials and Supplies	\$39,599	\$45,258	\$43,988	48,130
Contract Services	\$16,526	–	\$28,974	28,000
Special Projects	\$24,600	–	–	–
Cost Allocation	\$53,729	\$45,801	\$52,367	48,388
Capital Outlays	–	\$21,500	–	–
<b>EXPENSES TOTAL</b>	<b>\$201,883</b>	<b>\$194,250</b>	<b>\$195,091</b>	<b>197,705</b>
<b>EXPENSES TOTAL</b>	<b>\$201,883</b>	<b>\$194,250</b>	<b>\$195,091</b>	<b>197,705</b>
<b>Revenues</b>				
–	–	–	–	–
<b>REVENUES TOTAL</b>	<b>–</b>	<b>–</b>	<b>–</b>	<b>–</b>

## 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	FY2024	FY2025	FY2026	FY2027
<b>allocation</b>				
PUBLIC WORKS SUPERVISOR	0.1	0.1	0.1	0.1
MAINTENANCE WORKER I/II	0.2	0.2	0.2	0.2
MAINTENANCE WORKER III	0.1	0.1	0.1	0.1
<b>ALLOCATION</b>	<b>0.4</b>	<b>0.4</b>	<b>0.4</b>	<b>0.4</b>

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



# Public Works

Memorial Park

Budget Unit 100-84-809  
 General Fund - Grounds - Memorial Park

## Budget at a Glance

Public Works: Memorial Park

PROPOSED	
FY2027	
<b>Total Revenues</b>	-
<b>Total Expenditures</b>	855,361.00
<b>Total FTE</b>	2.10

## Program Overview

Memorial Park is one of 19 parks and open space areas managed by the Grounds Division of the Public Works Department. Memorial Park is the largest and most utilized park in Cupertino.

## Service Objectives

- The main objective of the Grounds Division is to provide the citizens of Cupertino with the cleanest and safest recreational areas to enjoy in the Bay Area.
- Provide daily general clean up, trash removal, graffiti removal, irrigation adjustments and repairs and basic play structure inspections and maintenance.
- Provide weekly maintenance that may include mowing and edging of turf areas, tennis court cleaning and general maintenance, basketball court maintenance and programmed play structure inspections and maintenance.
- Provide quarterly maintenance that may include fertilization applications, aerating, over-seeding, top dressing, and pruning of trees and shrubs.
- Provide semi-annual maintenance that may include replacement of planting material, pre-emergent applications, playground woodchip replenishing and preparation of athletic fields for seasonal use.
- Maintain all playgrounds in accordance with California playground safety requirements.
- Minimize the negative effects of waterfowl to park patrons.
- Reduce water consumption wherever practicable.
- Utilize weekend work furlough program as needed to assist in weekend and weekday cleanup.
- Provide logistical support to the Parks & Recreation Department for all the City's special events.

## Proposed Budget

It is recommended that City Council approve a budget of \$855,361 for the Memorial Park program. This represents an increase of \$25,812 (3.11%) from the FY 2025-26 Adopted Budget.

This budget is relatively unchanged from the prior fiscal year Adopted Budget. This program includes a request for Memorial Park Asphalt Repairs of \$36,000.

The chart below outlines the proposed budget request.

Proposal	Appropriation
Memorial Park Asphalt Repairs	\$36,000
<b>Total</b>	<b>\$36,000</b>

## Revenues and Expenditures

The following table details revenues and expenditures 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

### Public Works: Memorial Park

	ACTUAL		ADOPTED		PROPOSED	
	FY2024	FY2025	FY2026	FY2027		
<b>Expenses</b>						
Expenses						
Employee Compensation	\$223,464	\$201,878	\$235,076		229,394	
Employee Benefits	\$112,320	\$238,121	\$133,643		120,621	
Materials and Supplies	\$185,442	\$200,818	\$204,207		224,074	
Contract Services	\$41,320	\$14,950	\$17,113		79,000	
Cost Allocation	\$205,635	\$189,886	\$239,510		202,272	
Capital Outlays	\$6,982	-	-		-	
<b>EXPENSES TOTAL</b>	<b>\$775,163</b>	<b>\$845,653</b>	<b>\$829,549</b>		<b>855,361</b>	
<b>EXPENSES TOTAL</b>	<b>\$775,163</b>	<b>\$845,653</b>	<b>\$829,549</b>		<b>855,361</b>	
<b>Revenues</b>						
-	-	-	-		-	
<b>REVENUES TOTAL</b>	<b>-</b>	<b>-</b>	<b>-</b>		<b>-</b>	

## 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	FY2024	FY2025	FY2026	FY2027
<b>allocation</b>				
PUBLIC WORKS SUPERVISOR	0.1	0.1	0.1	0.1
MAINTENANCE WORKER I/II	1.2	2.2	2.2	1.8
MAINTENANCE WORKER III	0.2	0.2	0.2	0.2
<b>ALLOCATION</b>	<b>1.5</b>	<b>2.5</b>	<b>2.5</b>	<b>2.1</b>

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





# Public Works

BBF Ground Maintenance

Budget Unit 100-84-811  
 General Fund - Grounds - BBF Ground Maintenance

## Budget at a Glance

Public Works: BBF Ground Maintenance

PROPOSED	
FY2027	
Total Revenues	-
Total Expenditures	280,518.00
Total FTE	1.00

## Program Overview

Blackberry Farm is managed by the Grounds Division of the Public Works Department.

## Service Objectives

- The main objective of the Grounds Division is to provide the residents of Cupertino with the cleanest and safest recreational areas to enjoy in the Bay Area.
- Provide daily general clean up, trash removal, graffiti removal, irrigation adjustments and repairs and basic play structure inspections and maintenance.
- Provide weekly maintenance that may include mowing and edging of turf areas and programmed play structure inspections and maintenance.
- Provide quarterly maintenance that may include fertilization applications, aerating, over-seeding, top dressing, and pruning of trees and shrubs.
- Provide semi-annual maintenance that may include replacement of planting material, pre-emergent applications, playground woodchip replenishing and preparation of athletic fields for seasonal use.
- Maintain all playgrounds in accordance with California playground safety requirements.
- Reduce water consumption wherever practicable.
- Utilize weekend work furlough program as needed to assist in weekend and weekday cleanup.
- Provide logistical support to the Parks & Recreation Department for all the City's special events.

## Proposed Budget

It is recommended that City Council approve a budget of \$280,518 for the BBF Ground Maintenance program. This represents a decrease of \$40,257 (-12.54%) from the FY 2025-26 Adopted Budget. This decrease is due to reduction in contract services and lower cost allocation expenses.

## Revenues and Expenditures

The following table details revenues and expenditures 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

### BFF Ground Maintenance

	ACTUAL		ADOPTED	PROPOSED
	FY2024	FY2025	FY2026	FY2027
<b>Expenses</b>				
Expenses				
Employee Compensation	\$101,559	\$96,880	\$101,540	107,302
Employee Benefits	\$53,976	\$99,094	\$58,153	63,528
Materials and Supplies	\$8,018	\$5,478	\$8,066	7,088
Contract Services	\$45,123	\$50,551	\$81,522	45,000
Cost Allocation	\$65,044	\$46,994	\$71,494	57,600
<b>EXPENSES TOTAL</b>	<b>\$273,720</b>	<b>\$298,997</b>	<b>\$320,775</b>	<b>280,518</b>
<b>EXPENSES TOTAL</b>	<b>\$273,720</b>	<b>\$298,997</b>	<b>\$320,775</b>	<b>280,518</b>
<b>Revenues</b>				
-	-	-	-	-
<b>REVENUES TOTAL</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>

## 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	FY2024	FY2025	FY2026	FY2027
<b>allocation</b>				
PUBLIC WORKS SUPERVISOR	0.1	0.1	0.1	0.1
MAINTENANCE WORKER I/II	0.8	0.8	0.8	0.8
MAINTENANCE WORKER III	0.1	0.1	0.1	0.1
<b>ALLOCATION</b>	<b>1</b>	<b>1</b>	<b>1</b>	<b>1</b>

There are no changes to the current level of staffing.



# Public Works

School Site Maintenance

Budget Unit 100-84-812

General Fund - Grounds - School Site Maintenance

## Budget at a Glance

Public Works: School Site Maintenance

	PROPOSED
	FY2027
<b>Total Revenues</b>	218,720.00
<b>Total Expenditures</b>	1,497,372.00
<b>Total FTE</b>	4.80

## Program Overview

Under a joint use agreement with Cupertino Union School District, nine athletic fields and landscape areas, constituting approximately 52 acres, are managed by the Grounds Division of the Public Works Department. These sites include Hyde and Kennedy Middle Schools, Collins, Eaton, Lincoln, Regnart, Faria, Stevens Creek and Garden Gate Elementary Schools.

## Service Objectives

- The main objective of the Grounds Division is to provide the residents of Cupertino with the cleanest and safest recreational areas/athletic fields in the Bay Area.
- Provide daily general clean up, trash removal, graffiti removal, irrigation adjustments and repairs and other maintenance.
- Provide weekly maintenance that may include mowing and edging of turf areas and other maintenance.
- Provide quarterly maintenance that may include fertilization, aerating, over-seeding, top dressing, and pruning of trees and shrubs.
- Provide semi-annual maintenance that may include replacement of planting material, pre-emergent applications and preparing athletic fields for seasonal use.
- Maintain school sites for recreational activities including soccer, baseball, cricket, track and field, softball and a variety of other sports.
- Reduce water consumption wherever practicable.
- Utilize weekend work furlough program as needed to assist in weekend and weekday cleanup.
- Provide logistical support to the Park and Recreation Department for all the City's special events.

## Proposed Budget

It is recommended that City Council approve a budget of \$1,497,372 for the School Site Maintenance program. This represents a decrease of \$654 (-0.04%) from the FY 2025-26 Adopted Budget.

This budget is relatively unchanged from the prior fiscal year Adopted Budget.

This program includes a request for \$21,529 one-time costs for conversion of Maintenance Worker II to Lead Maintenance Worker.

The chart below outlines the proposed budget request.

Proposal	Appropriation
Maintenance Worker II to Lead Maintenance Worker	\$21,529
<b>Total</b>	<b>\$21,529</b>

## Revenues and Expenditures

The following table details revenues and expenditures 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

### Public Works: School Site Maintenance

	ACTUAL		ADOPTED		PROPOSED	
	FY2024	FY2025	FY2026	FY2027	FY2026	FY2027
<b>Expenses</b>						
Expenses						
Employee Compensation	\$390,325	\$368,395	\$405,421	466,550		
Employee Benefits	\$216,380	\$400,438	\$250,699	291,209		
Materials and Supplies	\$330,731	\$368,819	\$353,489	392,146		
Contract Services	\$6,592	\$5,481	\$29,200	19,000		
Special Projects	\$24,950	\$8,500	\$65,000	–		
Cost Allocation	\$394,645	\$278,487	\$394,217	328,467		
<b>EXPENSES TOTAL</b>	<b>\$1,363,622</b>	<b>\$1,430,120</b>	<b>\$1,498,026</b>	<b>1,497,372</b>		
<b>EXPENSES TOTAL</b>	<b>\$1,363,622</b>	<b>\$1,430,120</b>	<b>\$1,498,026</b>	<b>1,497,372</b>		
<b>Revenues</b>						
Intergovernmental	\$222,366	\$190,192	\$255,721	218,720		
<b>REVENUES TOTAL</b>	<b>\$222,366</b>	<b>\$190,192</b>	<b>\$255,721</b>	<b>218,720</b>		

## 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	FY2024	FY2025	FY2026	FY2027
<b>allocation</b>				
PUBLIC WORKS SUPERVISOR	0.2	0.2	0.2	0.2
MAINTENANCE WORKER I/II	3.4	3.4	3.4	4
MAINTENANCE WORKER III	0.6	0.6	0.6	0.6
<b>ALLOCATION</b>	<b>4.2</b>	<b>4.2</b>	<b>4.2</b>	<b>4.8</b>

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





# Public Works

Golf Grounds Maintenance

Budget Unit 560-84-268  
 Blackberry Farm - Grounds - Golf Grounds Maintenance

## Budget at a Glance

Public Works: Golf Grounds Maintenance

PROPOSED	
	FY2027
<b>Total Revenues</b>	–
<b>Total Expenditures</b>	178,656.00
<b>Total FTE</b>	–

## Program Overview

This program maintains the grounds at the Blackberry Farm Golf Course. The Blackberry Farm Golf Course maintenance budget (560-63-616) was transferred from Parks and Recreation to Public Works in FY 24-25, and contract services were returned to Parks and Recreation in FY 26-27.

## Service Objectives

- Provide citizens with the cleanest and safest recreational area to enjoy.
- Provide daily general clean up and trash removal at the golf course.
- Provide maintenance of tee boxes, fairways and greens areas that includes mowing, fertilization and aerification.
- Provide maintenance of irrigation system in good operation and program irrigation controllers to maintain golf course appearance and health of vegetation while maximizing water conservation.
- Provide tree maintenance by keeping trees trimmed.
- Provide maintenance of perimeter fencing and safety netting.

## Proposed Budget

It is recommended that City Council approve a budget of \$178,656 for the Golf Grounds Maintenance program. This represents a decrease of \$160,902 (-47.38%) from the FY 2025-26 Adopted Budget.

This decrease is due to Parks and Recreation department now managing the professional turf management contract.

## Revenues and Expenditures

The following table details revenues and expenditures 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

### Public Works: Golf Grounds Maintenance

	ACTUAL		ADOPTED	PROPOSED
	FY2024	FY2025	FY2026	FY2027
<b>Expenses</b>				
Expenses				
Materials and Supplies	\$92,798	\$63,350	\$99,398	178,656
Contract Services	\$4,500	\$226,623	\$240,160	-
<b>EXPENSES TOTAL</b>	<b>\$97,298</b>	<b>\$289,972</b>	<b>\$339,558</b>	<b>178,656</b>
<b>EXPENSES TOTAL</b>	<b>\$97,298</b>	<b>\$289,972</b>	<b>\$339,558</b>	<b>178,656</b>
<b>Revenues</b>				
-	-	-	-	-
<b>REVENUES TOTAL</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>

## Staffing

There is no staffing associated with this program.



# Public Works

Streets: Division Summary

## Programs

- [Sidewalk Curb and Gutter](#)
- [Street Pavement Maintenance](#)
- [Street Sign Marking](#)
- [Street Lighting](#)
- [Equipment Maintenance](#)
- [Environmental Materials](#)

## Division Overview

The Street Maintenance Division is responsible for:

- 142 Centerlane miles of streets
- Traffic and street signs
- Pavement markings and striping
- 2100 storm drain inlets
- Sidewalk, curb & gutter
- Street sweeping of residential & commercial areas
- Graffiti cleanup on street related assets
- Metal beam guard rails
- Street barricades
- Fall leaf collection
- Urban runoff pollution prevention
- Street, Park Pathway and Parking Lot Lighting
- Underground service alerts for street lighting and storm drains
- Banners at Stevens Creek Boulevard/Portal Ave
- Holiday banners

## Budget at a Glance

	PROPOSED
	<b>FY2027</b>
<b>Total Revenues</b>	4,553,657.00
<b>Total Expenditures</b>	9,941,021.00
<b>Total FTE</b>	13.85

## Service Objectives

The Streets Division protects the appearance and safety of Cupertino by maintaining streets, street regulatory and informational signs, street striping, markings, and legends to a standard that balances preventative maintenance with stop-gap measures while minimizing liability.

## Revenues and Expenditures

The following table details revenues and expenditures 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		ADOPTED		PROPOSED	
	FY2024	FY2025	FY2026	FY2027		
<b>Expenses</b>						
Expenses						
Employee Compensation	\$1,535,662	\$1,517,717	\$1,553,650		1,664,751	
Employee Benefits	\$749,085	\$1,302,961	\$785,749		795,039	
Materials and Supplies	\$795,514	\$773,910	\$890,238		880,086	
Contract Services	\$283,742	\$101,017	\$361,167		198,500	
Special Projects	\$967,047	\$4,118,724	\$2,901,412		2,282,865	
Cost Allocation	\$975,336	\$1,558,820	\$1,960,317		1,840,369	
Other Financing Uses	\$431,271	\$343,732	\$640,492		532,336	
Capital Outlays	\$578,662	\$36,961	\$1,583,075		1,747,075	
<b>EXPENSES TOTAL</b>	<b>\$6,316,319</b>	<b>\$9,753,841</b>	<b>\$10,676,100</b>		<b>9,941,021</b>	
<b>EXPENSES TOTAL</b>	<b>\$6,316,319</b>	<b>\$9,753,841</b>	<b>\$10,676,100</b>		<b>9,941,021</b>	
<b>Revenues</b>						
Transfers In	\$467	–	–		–	
Intergovernmental	\$3,135,133	\$2,033,069	\$3,172,941		3,126,087	
Charges for Services	\$1,525,289	\$1,358,350	\$1,580,629		1,417,137	
Miscellaneous Revenue	\$30,043	\$13,139	\$24,156		10,433	
<b>REVENUES TOTAL</b>	<b>\$4,690,932</b>	<b>\$3,404,558</b>	<b>\$4,777,726</b>		<b>4,553,657</b>	

## 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	FY2024	FY2025	FY2026	FY2027
<b>allocation</b>				
PUBLIC WORKS INSPECTOR	1	1	1	1
PUBLIC WORKS PROJECT MANAGER	0.75	0.75	0.75	0.75
MAINTENANCE WORKER III	0.8	1.4	1.4	1.4
STREET LIGHTING WORKER	1	1	1	1
EQUIPMENT MECHANIC	1	1	1	1
LEAD EQUIPMENT MECHANIC	1	1	1	1
MAINTENANCE WORKER I/II	7.25	7	6.95	6.95
PUBLIC WORKS SUPERVISOR	0.75	0.75	0.75	0.75
<b>ALLOCATION</b>	<b>13.55</b>	<b>13.9</b>	<b>13.85</b>	<b>13.85</b>

There are no changes to the current level of staffing.



# Public Works

Street Lighting

Budget Unit 100-85-848  
 General Fund - Streets - Street Lighting

## Budget at a Glance

PROPOSED	
	FY2027
<b>Total Revenues</b>	9,700.00
<b>Total Expenditures</b>	1,080,111.00
<b>Total FTE</b>	1.55

## Program Overview

Maintain city-owned streetlights (3,049), parking lot lights (90) and park lighting (282).

## Service Objectives

- Respond to outages in a timely manner.
- Conserve electricity through the conversion of older less efficient light technology to current and tested technologies.
- Replace direct buried wiring with wiring in conduits as failures occur.

## Proposed Budget

It is recommended that City Council approve a budget of \$1,080,111 for the Street Lighting program. This represents a decrease of \$17,165 (-1.56%) from the FY 2025-26 Adopted Budget.

This budget is relatively unchanged from the prior fiscal year Adopted Budget.

## Revenues and Expenditures

The following table details revenues and expenditures 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

### Public Works: Street Lighting

	ACTUAL		ADOPTED	PROPOSED
	FY2024	FY2025	FY2026	FY2027
<b>Expenses</b>				
Expenses				
Employee Compensation	\$142,542	\$196,971	\$192,455	207,302
Employee Benefits	\$70,403	\$167,189	\$93,659	93,676

	ACTUAL		ADOPTED	PROPOSED
	FY2024	FY2025	FY2026	FY2027
Materials and Supplies	\$381,874	\$378,029	\$404,044	424,382
Contract Services	\$6,256	\$18,082	\$50,725	25,000
Special Projects	\$171,163	\$173,764	\$209,000	217,000
Cost Allocation	\$131,461	\$105,145	\$147,393	112,751
<b>EXPENSES TOTAL</b>	<b>\$903,699</b>	<b>\$1,039,180</b>	<b>\$1,097,276</b>	<b>1,080,111</b>
<b>EXPENSES TOTAL</b>	<b>\$903,699</b>	<b>\$1,039,180</b>	<b>\$1,097,276</b>	<b>1,080,111</b>
<b>Revenues</b>				
Miscellaneous Revenue	\$24,595	\$9,707	\$22,637	9,700
<b>REVENUES TOTAL</b>	<b>\$24,595</b>	<b>\$9,707</b>	<b>\$22,637</b>	<b>9,700</b>

## 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	FY2024	FY2025	FY2026	FY2027
<b>allocation</b>				
PUBLIC WORKS SUPERVISOR	0.1	0.15	0.15	0.15
STREET LIGHTING WORKER	1	1	1	1
MAINTENANCE WORKER I/II	0.1	0.3	0.3	0.3
MAINTENANCE WORKER III	0.05	0.1	0.1	0.1
<b>ALLOCATION</b>	<b>1.25</b>	<b>1.55</b>	<b>1.55</b>	<b>1.55</b>

There are no changes to the current level of staffing.



# Public Works

Environmental Materials

Budget Unit 100-85-850  
 General Fund - Streets - Environmental Materials

## Budget at a Glance

PROPOSED	
	FY2027
<b>Total Revenues</b>	–
<b>Total Expenditures</b>	207,386.00
<b>Total FTE</b>	0.70

## Program Overview

This program manages Service Center solid waste disposal, Service Center safety inspections, handling/disposal/reporting of City generated hazardous waste and materials – including waste that may be illegally deposited upon the right-of-way. Provide street cleaning for unforeseen events such as debris from trucks or other sources.

## Service Objectives

- Coordinate disposal of solid waste.
- Adhere to the requirements of hazardous waste/materials storage, handling and reporting.
- Comply with Fire Marshal safety inspection requirements for Service Center facilities.
- Inspect and maintain below ground fuel tanks as required.
- Clean up traffic debris that may become deposited on streets while reducing traffic hazards.

## Proposed Budget

It is recommended that City Council approve a budget of \$207,386 for the Environmental Materials program. This represents an increase of \$276 (0.13%) from the FY 2025-26 Adopted Budget.

This budget is relatively unchanged from the prior fiscal year Adopted Budget.

## Revenues and Expenditures

The following table details revenues and expenditures 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

**Public Works: Environmental Materials**

	ACTUAL		ADOPTED	PROPOSED
	FY2024	FY2025	FY2026	FY2027
<b>Expenses</b>				
Expenses				
Employee Compensation	\$70,719	\$72,750	\$72,944	77,237
Employee Benefits	\$37,698	\$63,673	\$33,959	34,356
Materials and Supplies	\$31,965	\$44,441	\$41,596	14,433
Contract Services	–	\$912	–	33,000
Cost Allocation	\$65,311	\$47,349	\$58,611	48,360
Capital Outlays	–	\$36,961	–	–
<b>EXPENSES TOTAL</b>	<b>\$205,693</b>	<b>\$266,087</b>	<b>\$207,110</b>	<b>207,386</b>
<b>EXPENSES TOTAL</b>	<b>\$205,693</b>	<b>\$266,087</b>	<b>\$207,110</b>	<b>207,386</b>
<b>Revenues</b>				
Miscellaneous Revenue	\$388	–	–	–
<b>REVENUES TOTAL</b>	<b>\$388</b>	<b>–</b>	<b>–</b>	<b>–</b>

## 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	FY2024	FY2025	FY2026	FY2027
<b>allocation</b>				
PUBLIC WORKS SUPERVISOR	0.05	0.05	0.05	0.05
MAINTENANCE WORKER I/II	0.55	0.45	0.45	0.45
MAINTENANCE WORKER III	0.15	0.2	0.2	0.2
<b>ALLOCATION</b>	<b>0.75</b>	<b>0.7</b>	<b>0.7</b>	<b>0.7</b>

There are no changes to the current level of staffing.



# Public Works

Sidewalk Curb and Gutter

Budget Unit 270-85-820  
 Transportation Fund - Streets - Sidewalk Curb and Gutter

## Budget at a Glance

PROPOSED	
	FY2027
<b>Total Revenues</b>	-
<b>Total Expenditures</b>	730,818.00
<b>Total FTE</b>	2.00

## Program Overview

Maintain sidewalks, curb and gutter to a standard that is functional and improves accessibility and minimizes liability. Optimize the use of available funds by coordinating with other improvement projects.

## Service Objectives

Timely maintain concrete improvements in response to citizen complaints and coordinate with programmed asphalt improvements.

## Proposed Budget

It is recommended that City Council approve a budget of \$730,818 for the Sidewalk Curb and Gutter program. This represents a decrease of \$688,894 (-48.52%) from the FY 2025-26 Adopted Budget.

The decrease is attributed to the reduced costs of special one-time projects in this program.

## Revenues and Expenditures

The following table details revenues and expenditures 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

### Public Works: Sidewalk Curb and Gutter

	ACTUAL	ADOPTED	PROPOSED
	FY2024	FY2025	FY2026
			FY2027
<b>Expenses</b>			

	ACTUAL		ADOPTED	PROPOSED
	FY2024	FY2025	FY2026	FY2027
Expenses				
Employee Compensation	\$194,693	\$231,582	\$239,902	260,029
Employee Benefits	\$106,577	\$229,504	\$133,287	130,769
Materials and Supplies	\$3,556	\$7,859	\$11,226	11,745
Contract Services	–	–	\$28,068	35,000
Special Projects	\$724,228	\$1,475,084	\$652,547	–
Cost Allocation	\$200,552	\$277,603	\$354,682	293,275
<b>EXPENSES TOTAL</b>	<b>\$1,229,607</b>	<b>\$2,221,633</b>	<b>\$1,419,712</b>	<b>730,818</b>
<b>EXPENSES TOTAL</b>	<b>\$1,229,607</b>	<b>\$2,221,633</b>	<b>\$1,419,712</b>	<b>730,818</b>
<b>Revenues</b>				
–	–	–	–	–
<b>REVENUES TOTAL</b>	<b>–</b>	<b>–</b>	<b>–</b>	<b>–</b>

## 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	FY2024	FY2025	FY2026	FY2027
<b>allocation</b>				
PUBLIC WORKS SUPERVISOR	0.15	0.1	0.1	0.1
MAINTENANCE WORKER I/II	0.75	0.75	0.75	0.75
PUBLIC WORKS INSPECTOR	1	1	1	1
MAINTENANCE WORKER III	0	0.15	0.15	0.15
<b>ALLOCATION</b>	<b>1.9</b>	<b>2</b>	<b>2</b>	<b>2</b>

There are no changes to the current level of staffing.



# Public Works

Street Pavement Maintenance

Budget Unit 270-85-821 Transportation Fund - Streets - Street Pavement Maintenance

## Budget at a Glance

	PROPOSED
	FY2027
<b>Total Revenues</b>	3,126,820.00
<b>Total Expenditures</b>	5,281,432.00
<b>Total FTE</b>	3.55

## Program Overview

This program maintains streets to a standard that balances preventative maintenance with stop-gap measures while minimizing liability.

## Service Objectives

- Perform preventative maintenance activities of fog seal and crack fill.
- Perform stop-gap maintenance of arterial, collector and residential streets.
- Oversee and manage contracted pavement maintenance projects.

## Proposed Budget

It is recommended that City Council approve a budget of \$5,281,432 for the Street Pavement Maintenance program. This represents a decrease of \$29,004 (-0.54%) from the FY 2025-26 Adopted Budget.

This budget is relatively unchanged from the prior fiscal year Adopted Budget.

## Revenues and Expenditures

The following table details revenues and expenditures 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

### Public Works: Street Pavement Maintenance

	ACTUAL	ADOPTED	PROPOSED
	FY2024	FY2025	FY2026
			FY2027
<b>Expenses</b>			

	ACTUAL		ADOPTED	PROPOSED
	FY2024	FY2025	FY2026	FY2027
<b>Expenses</b>				
Employee Compensation	\$513,147	\$384,533	\$412,672	439,302
Employee Benefits	\$220,683	\$365,906	\$199,473	200,818
Materials and Supplies	\$20,992	\$10,567	\$26,299	47,102
Contract Services	\$173,365	–	\$178,913	5,000
Special Projects	\$71,656	\$2,469,876	\$2,005,865	2,005,865
Cost Allocation	\$361,186	\$898,809	\$904,139	1,000,270
Capital Outlays	\$578,662	\$0	\$1,583,075	1,583,075
<b>EXPENSES TOTAL</b>	<b>\$1,939,692</b>	<b>\$4,129,692</b>	<b>\$5,310,436</b>	<b>5,281,432</b>
<b>EXPENSES TOTAL</b>	<b>\$1,939,692</b>	<b>\$4,129,692</b>	<b>\$5,310,436</b>	<b>5,281,432</b>
<b>Revenues</b>				
Intergovernmental	\$3,135,133	\$2,033,069	\$3,172,941	3,126,087
Miscellaneous Revenue	\$1,519	–	\$1,519	733
<b>REVENUES TOTAL</b>	<b>\$3,136,652</b>	<b>\$2,033,069</b>	<b>\$3,174,460</b>	<b>3,126,820</b>

## 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	FY2024	FY2025	FY2026	FY2027
<b>allocation</b>				
PUBLIC WORKS SUPERVISOR	0.25	0.25	0.25	0.25
MAINTENANCE WORKER I/II	2.35	2.2	2.15	2.15
MAINTENANCE WORKER III	0.25	0.4	0.4	0.4
PUBLIC WORKS PROJECT MANAGER	0.75	0.75	0.75	0.75
<b>ALLOCATION</b>	<b>3.6</b>	<b>3.6</b>	<b>3.55</b>	<b>3.55</b>

There are no changes to the current level of staffing.



# Public Works

Street Sign Marking

Budget Unit 270-85-822  
 Transportation Fund - Streets - Street Sign Marking

## Budget at a Glance

PROPOSED	
	FY2027
<b>Total Revenues</b>	-
<b>Total Expenditures</b>	902,664.00
<b>Total FTE</b>	3.05

## Program Overview

This program maintains street regulatory and informational signs, street striping, markings, and legends, as well as removes graffiti within street right-of-way in a timely manner.

## Service Objectives

- Respond to regulatory and informational sign issues in a timely manner.
- Coordinate and respond to work orders from the Traffic Engineer.
- Maintain street sign and traffic marking assets in compliance with the Manual of Uniform Traffic Control Devices.
- Remove graffiti in a timely manner.

## Proposed Budget

It is recommended that City Council approve a budget of \$902,664 for the Street Sign Marking program. This represents an increase of \$128,890 (16.65%) from the FY 2025-26 Adopted Budget.

The increase is due to Capital Outlays funding increase for extruded thermoplastic equipment. The chart below outlines the proposed budget requests.

Proposal	Appropriation
Extruded Thermal Equipment	\$164,000
<b>Total</b>	<b>\$ 164,000</b>

## Revenues and Expenditures

The following table details revenues and expenditures 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

### Public Works: Street Sign Marking

	ACTUAL		ADOPTED		PROPOSED	
	FY2024	FY2025	FY2026	FY2027		
<b>Expenses</b>						
Expenses						
Employee Compensation	\$286,901	\$299,626	\$307,908		326,559	
Employee Benefits	\$152,564	\$282,299	\$161,259		161,576	
Materials and Supplies	\$75,000	\$78,502	\$80,662		69,099	
Contract Services	–	–	\$10,320		10,000	
Cost Allocation	\$216,826	\$152,465	\$213,625		171,430	
Capital Outlays	–	–	–		164,000	
<b>EXPENSES TOTAL</b>	<b>\$731,291</b>	<b>\$812,892</b>	<b>\$773,774</b>		<b>902,664</b>	
<b>EXPENSES TOTAL</b>	<b>\$731,291</b>	<b>\$812,892</b>	<b>\$773,774</b>		<b>902,664</b>	
<b>Revenues</b>						
Transfers In	\$467	–	–		–	
Charges for Services	\$2,223	\$2,214	–		–	
Miscellaneous Revenue	\$3,280	\$3,433	–		–	
<b>REVENUES TOTAL</b>	<b>\$5,970</b>	<b>\$5,647</b>	<b>–</b>		<b>–</b>	

## 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	FY2024	FY2025	FY2026	FY2027
<b>allocation</b>				
PUBLIC WORKS SUPERVISOR	0.2	0.2	0.2	0.2
MAINTENANCE WORKER I/II	2.5	2.3	2.3	2.3
MAINTENANCE WORKER III	0.35	0.55	0.55	0.55
<b>ALLOCATION</b>	<b>3.05</b>	<b>3.05</b>	<b>3.05</b>	<b>3.05</b>

There are no changes to the current level of staffing.



# Public Works

Equipment Maintenance

Budget Unit 630-85-849

Vehicle/Equip Replacement - Streets - Equipment Maintenance

## Budget at a Glance

	PROPOSED
	<b>FY2027</b>
<b>Total Revenues</b>	1,417,137.00
<b>Total Expenditures</b>	1,738,610.00
<b>Total FTE</b>	3.00

## Program Overview

The Fleet Division maintains all fleet equipment, including small power equipment. Equipment includes vehicles (103) and all power equipment (689). Equipment includes trailers, mowers and other equipment required to maintain the City's infrastructure. The division also manages above ground fuel storage tank at Service Center.

## Service Objectives

- Maintain all city vehicles and equipment to reduce operating costs and increase safety.
- Fabricate, weld and repair equipment that includes vehicles, apparatus, structures, facilities for function and safety.
- Develop specifications and bid per City policy the purchases of trucks, tractors and other significant equipment.
- Maintain surplus vehicles and other equipment per City policy.
- Ensure all vehicles conform to State of California emission regulations.
- Maintain/inspect above ground fuel tanks as required.
- Maintain accurate inventory of fleet/equipment assets.
- Maintain a safe and clean working environment be approved for the equipment mechanics and welding.

## Proposed Budget

It is recommended that City Council approve a budget of \$1,738,610 for the Equipment Maintenance program. This represents a decrease of \$129,182 (-6.91%) from the FY 2025-26 Adopted Budget.

This decrease is due to lower Cost Allocation expenses.

This program includes request for \$60,000 one-time costs to replace fuel dispensers at Service Center. The chart below outlines the proposed budget request.

Proposal	Appropriation
Replace Fuel Dispensers at the Service Center Fuel Station	\$60,000
Total	\$60,000

## Revenues and Expenditures

The following table details revenues and expenditures 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

### Public Works: Equipment Maintenance

	ACTUAL		ADOPTED		PROPOSED	
	FY2024	FY2025	FY2026	FY2027		
<b>Expenses</b>						
Expenses						
Employee Compensation	\$327,659	\$332,255	\$327,769		354,322	
Employee Benefits	\$161,159	\$194,388	\$164,112		173,844	
Materials and Supplies	\$282,126	\$254,511	\$326,411		313,325	
Contract Services	\$104,121	\$82,023	\$93,141		90,500	
Special Projects	–	–	\$34,000		60,000	
Cost Allocation	–	\$77,449	\$281,867		214,283	
Other Financing Uses	\$431,271	\$343,732	\$640,492		532,336	
<b>EXPENSES TOTAL</b>	<b>\$1,306,336</b>	<b>\$1,284,357</b>	<b>\$1,867,792</b>		<b>1,738,610</b>	
<b>EXPENSES TOTAL</b>	<b>\$1,306,336</b>	<b>\$1,284,357</b>	<b>\$1,867,792</b>		<b>1,738,610</b>	
<b>Revenues</b>						
Charges for Services	\$1,523,066	\$1,356,136	\$1,580,629		1,417,137	
Miscellaneous Revenue	\$262	–	–		–	
<b>REVENUES TOTAL</b>	<b>\$1,523,328</b>	<b>\$1,356,136</b>	<b>\$1,580,629</b>		<b>1,417,137</b>	

## 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	FY2024	FY2025	FY2026	FY2027
<b>allocation</b>				
MAINTENANCE WORKER I/II	1	1	1	1
LEAD EQUIPMENT MECHANIC	1	1	1	1
EQUIPMENT MECHANIC	1	1	1	1
<b>ALLOCATION</b>	<b>3</b>	<b>3</b>	<b>3</b>	<b>3</b>

There are no changes to the current level of staffing.

# Public Works

Trees and Right of Way: Division Summary

## Programs

- [Trail Maintenance](#)
- [Overpasses and Medians](#)
- [Street Tree Maintenance](#)
- [Sheriff Work Program](#)

## Division Overview

The Trees and Right of Way Division is responsible for the planting and maintenance of approximately 15,000 street trees located on property in the public right-of-way throughout Cupertino, 56 medians comprising 31 acres, and 22 acres of landscaped areas, and 3 miles of trails. This division also efficiently administers and schedules the Sheriff Work Program which provides non-skilled manual labor support, reducing the number of full-time maintenance workers required.

## Budget at a Glance

	PROPOSED
	FY2027
<b>Total Revenues</b>	46,633.00
<b>Total Expenditures</b>	4,942,301.00
<b>Total FTE</b>	18.00

## Service Objectives

The Trees and Right of Way Division maintains clean and safe ingress and egress on all city-maintained trails, timely prunes trees and plants to promote healthy landscapes, maintains and improves efficient irrigation systems, and continues activities to maintain standing as a Tree City USA program.

## Revenues and Expenditures

The following table details revenues and expenditures 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	ADOPTED	PROPOSED
	FY2024	FY2025	FY2026
			FY2027
<b>Expenses</b>			
Expenses			
Employee Compensation	\$1,607,667	\$1,514,395	\$1,700,636
Employee Benefits	\$858,556	\$1,581,091	\$1,005,060
			1,802,425
			1,069,035

	ACTUAL		ADOPTED	PROPOSED
	FY2024	FY2025	FY2026	FY2027
Materials and Supplies	\$242,039	\$417,446	\$289,564	453,824
Contract Services	\$58,090	\$22,075	\$96,109	204,000
Special Projects	\$3,325	\$9,227	\$180,000	15,000
Cost Allocation	\$1,259,291	\$1,228,091	\$1,623,787	1,398,017
Capital Outlays	–	–	\$25,000	–
<b>EXPENSES TOTAL</b>	<b>\$4,028,969</b>	<b>\$4,772,325</b>	<b>\$4,920,156</b>	<b>4,942,301</b>
<b>EXPENSES TOTAL</b>	<b>\$4,028,969</b>	<b>\$4,772,325</b>	<b>\$4,920,156</b>	<b>4,942,301</b>
<b>Revenues</b>				
Transfers In	\$15,000	\$15,000	\$15,000	15,000
Charges for Services	\$7,154	\$31,633	\$1,500	31,633
<b>REVENUES TOTAL</b>	<b>\$22,154</b>	<b>\$46,633</b>	<b>\$16,500</b>	<b>46,633</b>

## 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	FY2024	FY2025	FY2026	FY2027
<b>allocation</b>				
PUBLIC WORKS SUPERVISOR	1	1	1	1
MAINTENANCE WORKER I/II	14	14	15	15
MAINTENANCE WORKER III	2	2	2	2
<b>ALLOCATION</b>	<b>17</b>	<b>17</b>	<b>18</b>	<b>18</b>

There are no changes to the current level of staffing.



# Public Works

Trail Maintenance

Budget Unit 100-86-261  
General Fund - Trees and Right of Way - Trail Maintenance

## Budget at a Glance

PROPOSED	
	FY2027
<b>Total Revenues</b>	-
<b>Total Expenditures</b>	213,505.00
<b>Total FTE</b>	1.00

## Program Overview

The Trails Maintenance Program maintains about 3 linear miles of trails including the adjacent landscape at the Don Burnett Bridge and the Lawrence Trail. Historically the maintenance of this program has been funded out of Medians and Overpasses Program (824) Expansion of trails in the city has made it necessary to separate out trail's maintenance.

## Service Objectives

- Maintain and improve trails in the public right-of- ways including the landscaped areas on the approach to the Don Burnett Bridge and the Lawrence Trail.
- Maintain clean and safe ingress and egress on all city-maintained trails.
- Meet all Department of Pesticide Regulation requirements for weed and pest control.
- Timely pruning of trees and plants to promote healthy landscapes, maximize aesthetics and to reduce future maintenance requirements.
- Timely removal of trash and graffiti.

## Proposed Budget

It is recommended that City Council approve a budget of \$213,505 for the Trail Maintenance program. This represents a decrease of \$9,328 (-4.18%) from the FY 2025-26 Adopted Budget.

This budget is relatively unchanged from the prior fiscal year Adopted Budget.

## Revenues and Expenditures

The following table details revenues and expenditures 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

Public Works: Trail Maintenance

	ACTUAL		ADOPTED	PROPOSED
	FY2024	FY2025	FY2026	FY2027
<b>Expenses</b>				
Expenses				
Employee Compensation	\$111,535	\$113,949	\$113,399	105,237
Employee Benefits	\$48,802	\$105,834	\$66,400	64,555
Materials and Supplies	\$2,661	\$13,794	\$5,349	6,480
Contract Services	\$13,950	\$14,126	\$16,690	14,500
Cost Allocation	–	\$18,996	\$20,995	22,733
<b>EXPENSES TOTAL</b>	<b>\$176,949</b>	<b>\$266,699</b>	<b>\$222,833</b>	<b>213,505</b>
<b>EXPENSES TOTAL</b>	<b>\$176,949</b>	<b>\$266,699</b>	<b>\$222,833</b>	<b>213,505</b>
<b>Revenues</b>				
–	–	–	–	–
<b>REVENUES TOTAL</b>	<b>–</b>	<b>–</b>	<b>–</b>	<b>–</b>

## 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	FY2024	FY2025	FY2026	FY2027
<b>allocation</b>				
PUBLIC WORKS SUPERVISOR	0.1	0.1	0.1	0.1
MAINTENANCE WORKER I/II	0.75	0.9	0.9	0.75
MAINTENANCE WORKER III	0	0.15	0.15	0.15
<b>ALLOCATION</b>	<b>0.85</b>	<b>1.15</b>	<b>1.15</b>	<b>1</b>

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



# Public Works

Overpasses and Medians

Budget Unit 100-86-824  
 General Fund - Trees and Right of Way - Overpasses and Medians

## Budget at a Glance

	PROPOSED
	FY2027
<b>Total Revenues</b>	-
<b>Total Expenditures</b>	1,807,534.00
<b>Total FTE</b>	5.40

## Program Overview

The Overpasses and Medians program maintains 31.67 developed acres of median island hardscapes and softscapes as well as 21.69 undeveloped acres of city right-of-way, the landscaped area of the Lawrence trail, and the landscaped area of the Don Burnett Bridge.

## Service Objectives

- Maintain and improve median islands, landscape strips, trails, landscaped roadsides and public right-of-ways.
- Maintain and improve water efficient programming of irrigation systems.
- Meet all Department of Pesticide Regulation requirements for weed and pest control.
- Timely pruning of plant material to promote plant health, maximize aesthetics and to reduce future maintenance requirements.
- Plant and care for new plant stock to help ensure future plant health and reduce future maintenance requirements.
- Conserve water through the planting of appropriate plant stock.

## Proposed Budget

It is recommended that City Council approve a budget of \$1,807,534 for the Overpasses and Medians program. This represents an increase of \$17,999 (1%) from the FY 2025-26 Adopted Budget. This budget is relatively unchanged from the prior fiscal year Adopted Budget.

This program includes a request for \$95,000 one-time costs for median sleeve installation

The chart below outlines the proposed budget request.

Proposal	Appropriation
----------	---------------

Homestead Road Median West of De Anza Sleave Installation	\$95,000
<b>Total</b>	<b>\$95,000</b>

## Revenues and Expenditures

The following table details revenues and expenditures 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

### Public Works: Overpasses and Medians

	ACTUAL		ADOPTED		PROPOSED	
	FY2024	FY2025	FY2026	FY2027		
<b>Expenses</b>						
Expenses						
Employee Compensation	\$621,410	\$530,075	\$606,045	547,100		
Employee Benefits	\$327,744	\$561,913	\$355,344	343,497		
Materials and Supplies	\$197,167	\$284,104	\$201,365	331,146		
Contract Services	\$15,589	\$525	\$61,000	171,000		
Cost Allocation	\$475,268	\$405,638	\$540,781	414,791		
Capital Outlays	–	–	\$25,000	–		
<b>EXPENSES TOTAL</b>	<b>\$1,637,178</b>	<b>\$1,782,254</b>	<b>\$1,789,535</b>	<b>1,807,534</b>		
<b>EXPENSES TOTAL</b>	<b>\$1,637,178</b>	<b>\$1,782,254</b>	<b>\$1,789,535</b>	<b>1,807,534</b>		
<b>Revenues</b>						
–	–	–	–	–		
<b>REVENUES TOTAL</b>	<b>–</b>	<b>–</b>	<b>–</b>	<b>–</b>		

## 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	FY2024	FY2025	FY2026	FY2027
<b>allocation</b>				
PUBLIC WORKS SUPERVISOR	0.3	0.3	0.3	0.3
MAINTENANCE WORKER I/II	5.25	5.1	5.1	4.25
MAINTENANCE WORKER III	1	0.85	0.85	0.85
<b>ALLOCATION</b>	<b>6.55</b>	<b>6.25</b>	<b>6.25</b>	<b>5.4</b>

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



# Public Works

Street Tree Maintenance

Budget Unit 100-86-825

General Fund - Trees and Right of Way - Street Tree Maintenance

## Budget at a Glance

	PROPOSED
	<b>FY2027</b>
<b>Total Revenues</b>	46,633.00
<b>Total Expenditures</b>	2,273,164.00
<b>Total FTE</b>	8.40

## Program Overview

The Trees Division maintains the safety, health and appearance of approximately 23,300 Street and Right-of-Way trees, as well as promotes disease-free trees to enhance the City's urban forest.

## Service Objectives

- Proactively perform the activities of trimming, staking, pest management and other tree health-related functions.
- Respond to citizen requests to perform the trimming or other tree health-related services in a timely manner.
- Remove diseased and damaged trees as needed.
- Plant replacement trees for trees removed due to disease and damage.
- Continue activities to maintain standing as a Tree City USA program.
- Update the forestry work plan as needed to establish goals and objectives of the tree maintenance program for the City.
- Oversee street tree maintenance and removal contracts.

## Proposed Budget

It is recommended that City Council approve a budget of \$2,273,164 for the Street Tree Maintenance program. This represents an increase of \$7,147 (0.31%) from the FY 2025-26 Adopted Budget.

This budget is relatively unchanged from the prior fiscal year Adopted Budget.

## Revenues and Expenditures

The following table details revenues and expenditures 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

**Public Works: Street Tree Maintenance**

	ACTUAL		ADOPTED	PROPOSED
	FY2024	FY2025	FY2026	FY2027
<b>Expenses</b>				
Expenses				
Employee Compensation	\$721,732	\$736,022	\$719,060	851,313
Employee Benefits	\$390,065	\$725,680	\$435,993	503,884
Materials and Supplies	\$36,982	\$113,418	\$77,355	110,224
Contract Services	\$22,145	\$525	\$11,969	11,000
Special Projects	\$3,325	\$9,227	\$180,000	15,000
Cost Allocation	\$549,401	\$664,344	\$841,640	781,743
<b>EXPENSES TOTAL</b>	<b>\$1,723,649</b>	<b>\$2,249,217</b>	<b>\$2,266,017</b>	<b>2,273,164</b>
<b>EXPENSES TOTAL</b>	<b>\$1,723,649</b>	<b>\$2,249,217</b>	<b>\$2,266,017</b>	<b>2,273,164</b>
<b>Revenues</b>				
Transfers In	\$15,000	\$15,000	\$15,000	15,000
Charges for Services	\$7,154	\$31,633	\$1,500	31,633
<b>REVENUES TOTAL</b>	<b>\$22,154</b>	<b>\$46,633</b>	<b>\$16,500</b>	<b>46,633</b>

## 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	FY2024	FY2025	FY2026	FY2027
<b>allocation</b>				
PUBLIC WORKS SUPERVISOR	0.4	0.4	0.4	0.4
MAINTENANCE WORKER I/II	6	6	6	7
MAINTENANCE WORKER III	1	1	1	1
<b>ALLOCATION</b>	<b>7.4</b>	<b>7.4</b>	<b>7.4</b>	<b>8.4</b>

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



# Public Works

Sheriff Work Program

Budget Unit 100-86-826  
 General Fund - Trees and Right of Way - Sheriff Work Program

## Budget at a Glance

PROPOSED	
	FY2027
<b>Total Revenues</b>	-
<b>Total Expenditures</b>	648,098.00
<b>Total FTE</b>	3.20

## Program Overview

The Sheriff Work Program supplements existing Service Center staffing with individuals in a sentencing alternative program. Participants of the program perform manual labor type duties. The work performed by this program reduces the number of full-time maintenance workers required.

## Service Objectives

- Efficiently administer and schedule the Sheriff Work Program for a variety of non-skilled activities, including trash pick-up, weed control, right-of-way maintenance and sandbag filling.
- Offset manual work currently performed by skilled labor so as to increase overall productivity at the Service Center.

## Proposed Budget

It is recommended that City Council approve a budget of \$648,098 for the Sheriff Work Program program. This represents an increase of \$6,327 (0.98%) from the FY 2025-26 Adopted Budget.

This budget is relatively unchanged from the prior fiscal year Adopted Budget.

## Revenues and Expenditures

The following table details revenues and expenditures 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

**Public Works: Sheriff Work Program**

	ACTUAL	ADOPTED	PROPOSED
	FY2024	FY2025	FY2026
			FY2027
<b>Expenses</b>			

	ACTUAL		ADOPTED	PROPOSED
	FY2024	FY2025	FY2026	FY2027
<b>Expenses</b>				
Employee Compensation	\$152,990	\$134,349	\$262,132	298,775
Employee Benefits	\$91,945	\$187,664	\$147,323	157,099
Materials and Supplies	\$5,229	\$6,129	\$5,495	5,974
Contract Services	\$6,406	\$6,899	\$6,450	7,500
Cost Allocation	\$234,622	\$139,113	\$220,371	178,750
<b>EXPENSES TOTAL</b>	<b>\$491,192</b>	<b>\$474,155</b>	<b>\$641,771</b>	<b>648,098</b>
<b>EXPENSES TOTAL</b>	<b>\$491,192</b>	<b>\$474,155</b>	<b>\$641,771</b>	<b>648,098</b>
<b>Revenues</b>				
-	-	-	-	-
<b>REVENUES TOTAL</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>

## 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	FY2024	FY2025	FY2026	FY2027
<b>allocation</b>				
PUBLIC WORKS SUPERVISOR	0.2	0.2	0.2	0.2
MAINTENANCE WORKER I/II	2	2	3	3
<b>ALLOCATION</b>	<b>2.2</b>	<b>2.2</b>	<b>3.2</b>	<b>3.2</b>

There are no changes to the current level of staffing.



# Public Works

Facilities and Fleet: Division Summary

## Programs

- [BBF Golf Maintenance](#)
- [City Hall Maintenance](#)
- [Library Maintenance](#)
- [Service Center Maintenance](#)
- [Quinlan Community Center Maintenance](#)
- [Senior Center Maintenance](#)
- [McClellan Ranch Maintenance](#)
- [Monta Vista Community Center Maintenance](#)
- [Wilson Park Maintenance](#)
- [Portal Park Maintenance](#)
- [Sports Center Maintenance](#)
- [Creekside Park Maintenance](#)
- [Teen Center Maintenance](#)
- [Park Bathrooms Maintenance](#)
- [Blackberry Farm Maintenance](#)
- [Franco Traffic Operations Center](#)
- [City Hall Annex](#)
- [Community Hall Maintenance](#)

## Division Overview

The Facilities and Fleet Division is responsible for 13 public buildings and 10 park restrooms. This includes the maintenance of the entire building footprint including:

- Heating, ventilation and air conditioning
- Building equipment
- Emergency generators
- Security systems
- Water displays at Community Hall
- Pool maintenance at Blackberry Farm
- Vehicle and equipment fleet
- Fuel tank facilities at City Hall and Service Center

## Budget at a Glance

	PROPOSED
	FY2027
<b>Total Revenues</b>	1,387,599.00
<b>Total Expenditures</b>	6,011,082.00
<b>Total FTE</b>	8.00

## Service Objectives

Provide safe, clean and productive working environments for the public and city employees. Maintain buildings to ensure public and employee satisfaction and community pride, while providing improvements that responsibly conserve the resources of water, electricity, and gas.

## Revenues and Expenditures

The following table details revenues and expenditures 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		ADOPTED		PROPOSED	
	FY2024	FY2025	FY2026	FY2027		
<b>Expenses</b>						
Expenses						
Employee Compensation	\$688,107	\$646,874	\$807,137	880,014		
Employee Benefits	\$372,165	\$656,893	\$444,055	478,855		
Materials and Supplies	\$1,483,100	\$1,649,408	\$1,628,773	1,702,744		
Contract Services	\$1,212,408	\$1,233,271	\$1,630,910	1,384,650		
Special Projects	\$346,773	\$107,854	\$240,000	–		
Cost Allocation	\$938,933	\$1,072,544	\$1,316,932	1,215,890		
Other Financing Uses	\$95,852	\$88,574	\$95,151	86,929		
Capital Outlays	\$436,373	\$22,171	\$249,433	262,000		
<b>EXPENSES TOTAL</b>	<b>\$5,573,711</b>	<b>\$5,477,589</b>	<b>\$6,412,391</b>	<b>6,011,082</b>		
<b>EXPENSES TOTAL</b>	<b>\$5,573,711</b>	<b>\$5,477,589</b>	<b>\$6,412,391</b>	<b>6,011,082</b>		
<b>Revenues</b>						
Use of Money	\$34,377	\$41,005	\$52,328	33,234		
Intergovernmental	–	\$222,054	–	–		
Charges for Services	\$1,394,485	\$1,672,810	\$1,691,893	1,354,197		
Miscellaneous Revenue	\$0	\$0	\$944	168		
<b>REVENUES TOTAL</b>	<b>\$1,428,862</b>	<b>\$1,935,869</b>	<b>\$1,745,165</b>	<b>1,387,599</b>		

## 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	FY2024	FY2025	FY2026	FY2027
<b>allocation</b>				
PUBLIC WORKS SUPERVISOR	1	1	1	1
MAINTENANCE WORKER I/II	4	4	5	5
MAINTENANCE WORKER III	2	2	2	2
<b>ALLOCATION</b>	<b>7</b>	<b>7</b>	<b>8</b>	<b>8</b>

There are no changes to the current level of staffing.

# Public Works

City Hall Maintenance

Budget Unit 100-87-827  
 General Fund - Facilities and Fleet - City Hall Maintenance

## Budget at a Glance

PROPOSED	
	FY2027
<b>Total Revenues</b>	354,029.00
<b>Total Expenditures</b>	498,799.00
<b>Total FTE</b>	0.60

## Program Overview

Maintain City Hall building to ensure efficient operations, employee satisfaction, and community pride.

## Service Objectives

- Provide a safe, clean and productive working environment for the public and city employees.
- Respond to requests made by City Hall staff.
- Manage and responsibly coordinate work completed by contractors.
- Perform improvements that responsibly conserve the resources of water, electricity, and gas.

## Proposed Budget

It is recommended that City Council approve a budget of \$498,799 for the City Hall Maintenance program. This represents a decrease of \$7,372 (-1.5%) from the FY 2025-26 Adopted Budget.

This budget remains relatively unchanged.

## Revenues and Expenditures

The following table details revenues and expenditures 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

Public Works: City Hall Maintenance

	ACTUAL		ADOPTED		PROPOSED	
	FY2024	FY2025	FY2026	FY2027		
<b>Expenses</b>						
Expenses						
Employee Compensation	\$79,413	\$76,030	\$74,888			82,892

	ACTUAL		ADOPTED	PROPOSED
	FY2024	FY2025	FY2026	FY2027
Employee Benefits	\$38,706	\$67,712	\$36,938	39,506
Materials and Supplies	\$207,359	\$215,441	\$227,498	232,530
Contract Services	\$92,400	\$83,483	\$114,713	93,000
Cost Allocation	–	\$45,243	\$52,134	50,871
<b>EXPENSES TOTAL</b>	<b>\$417,878</b>	<b>\$487,909</b>	<b>\$506,171</b>	<b>498,799</b>
<b>EXPENSES TOTAL</b>	<b>\$417,878</b>	<b>\$487,909</b>	<b>\$506,171</b>	<b>498,799</b>
<b>Revenues</b>				
Charges for Services	\$468,887	\$265,226	\$287,893	354,029
<b>REVENUES TOTAL</b>	<b>\$468,887</b>	<b>\$265,226</b>	<b>\$287,893</b>	<b>354,029</b>

## 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	FY2024	FY2025	FY2026	FY2027
<b>allocation</b>				
PUBLIC WORKS SUPERVISOR	0.2	0.2	0.2	0.2
MAINTENANCE WORKER I/II	0.1	0	0	0
MAINTENANCE WORKER III	0.4	0.4	0.4	0.4
<b>ALLOCATION</b>	<b>0.7</b>	<b>0.6</b>	<b>0.6</b>	<b>0.6</b>

There are no changes to the current level of staffing.



# Public Works

Library Maintenance

Budget Unit 100-87-828

General Fund - Facilities and Fleet - Library Maintenance

## Budget at a Glance

	PROPOSED
	<b>FY2027</b>
<b>Total Revenues</b>	1,032,351.00
<b>Total Expenditures</b>	1,378,311.00
<b>Total FTE</b>	0.90

## Program Overview

Maintain Library building to ensure public and employee satisfaction and community pride.

## Service Objectives

- Provide a safe, clean and productive working environment for the public and County employees.
- Respond to requests made by County staff.
- Manage and responsibly coordinate work completed by contractors.
- Perform improvements that responsibly conserve the resources of water, electricity, and gas.

## Proposed Budget

It is recommended that City Council approve a budget of \$1,378,311 for the Library Maintenance program. This represents an increase of \$30,661 (2.2%) from the FY 2025-26 Adopted Budget.

This budget remains relatively unchanged.

This program includes a request for \$130,000 one-time costs for HVAC system upgrades at the library.

The chart below outlines the proposed budget request.

Proposal	Appropriation
Library VAV Upgrades to the HVAC System	\$130,000
<b>Total</b>	<b>\$130,000</b>

## Revenues and Expenditures

The following table details revenues and expenditures 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

### Public Works: Library Maintenance

	ACTUAL		ADOPTED		PROPOSED	
	FY2024	FY2025	FY2026	FY2027	FY2026	FY2027
<b>Expenses</b>						
Expenses						
Employee Compensation	\$91,622	\$79,415	\$92,854	100,431		
Employee Benefits	\$40,868	\$78,995	\$48,951	53,093		
Materials and Supplies	\$404,389	\$421,538	\$448,026	444,654		
Contract Services	\$391,975	\$412,390	\$474,950	420,000		
Cost Allocation	\$84,287	\$201,794	\$235,732	230,133		
Capital Outlays	–	–	\$47,137	130,000		
<b>EXPENSES TOTAL</b>	<b>\$1,013,140</b>	<b>\$1,194,132</b>	<b>\$1,347,650</b>	<b>1,378,311</b>		
<b>EXPENSES TOTAL</b>	<b>\$1,013,140</b>	<b>\$1,194,132</b>	<b>\$1,347,650</b>	<b>1,378,311</b>		
<b>Revenues</b>						
Use of Money	\$33,199	\$39,957	\$52,328	32,183		
Charges for Services	\$925,523	\$1,404,529	\$1,400,500	1,000,168		
<b>REVENUES TOTAL</b>	<b>\$958,723</b>	<b>\$1,444,486</b>	<b>\$1,452,828</b>	<b>1,032,351</b>		

## 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	FY2024	FY2025	FY2026	FY2027
<b>allocation</b>				
PUBLIC WORKS SUPERVISOR	0.1	0.1	0.1	0.1
MAINTENANCE WORKER I/II	0.2	0.4	0.5	0.5
MAINTENANCE WORKER III	0.3	0.3	0.3	0.3
<b>ALLOCATION</b>	<b>0.6</b>	<b>0.8</b>	<b>0.9</b>	<b>0.9</b>

There are no changes to the current level of staffing.



# Public Works

Service Center Maintenance

Budget Unit 100-87-829  
 General Fund - Facilities and Fleet - Service Center Maintenance

## Budget at a Glance

PROPOSED	
	FY2027
<b>Total Revenues</b>	-
<b>Total Expenditures</b>	412,964.00
<b>Total FTE</b>	0.70

## Program Overview

This program maintains the Service Center buildings to ensure employee satisfaction and community pride.

## Service Objectives

- Provide a safe, clean and productive working environment for the public and employees.
- Respond to requests made by Service Center staff.
- Manage and responsibly coordinate work completed by contractors.
- Perform improvements that responsibly conserve the resources of water, electricity, and gas.

## Proposed Budget

It is recommended that City Council approve a budget of \$412,964 for the Service Center Maintenance program. This represents a decrease of \$142,328 (-25.63%) from the FY 2025-26 Adopted Budget.

This decrease is due to reductions in Special Projects and Capital Outlay expenses.

## Revenues and Expenditures

The following table details revenues and expenditures 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

Public Works: Service Center Maintenance

	ACTUAL		ADOPTED		PROPOSED	
	FY2024	FY2025	FY2026	FY2027		
<b>Expenses</b>						
Expenses						
Employee Compensation	\$59,391	\$69,900	\$80,549			85,770

	ACTUAL		ADOPTED	PROPOSED
	FY2024	FY2025	FY2026	FY2027
Employee Benefits	\$26,310	\$67,773	\$38,151	40,639
Materials and Supplies	\$76,851	\$85,416	\$77,561	107,101
Contract Services	\$94,252	\$45,643	\$62,888	70,000
Special Projects	\$195,965	\$49,852	\$80,000	–
Cost Allocation	\$85,176	\$95,125	\$113,143	109,454
Capital Outlays	\$429,350	\$22,171	\$103,000	–
<b>EXPENSES TOTAL</b>	<b>\$967,294</b>	<b>\$435,880</b>	<b>\$555,292</b>	<b>412,964</b>
<b>EXPENSES TOTAL</b>	<b>\$967,294</b>	<b>\$435,880</b>	<b>\$555,292</b>	<b>412,964</b>
<b>Revenues</b>				
Intergovernmental	–	\$222,054	–	–
<b>REVENUES TOTAL</b>	<b>–</b>	<b>\$222,054</b>	<b>–</b>	<b>–</b>

## 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	FY2024	FY2025	FY2026	FY2027
<b>allocation</b>				
PUBLIC WORKS SUPERVISOR	0.1	0.2	0.2	0.2
MAINTENANCE WORKER I/II	0.2	0.3	0.3	0.3
MAINTENANCE WORKER III	0.2	0.2	0.2	0.2
<b>ALLOCATION</b>	<b>0.5</b>	<b>0.7</b>	<b>0.7</b>	<b>0.7</b>

There are no changes to the current level of staffing.



# Public Works

Quinlan Community Center Maintenance

Budget Unit 100-87-830

General Fund - Facilities and Fleet - Quinlan Community Center Maintenance

## Budget at a Glance

PROPOSED	
	FY2027
<b>Total Revenues</b>	-
<b>Total Expenditures</b>	652,516.00
<b>Total FTE</b>	0.60

## Program Overview

This program maintains Quinlan Community Center building to ensure efficient operations, employee satisfaction, user satisfaction and community pride.

## Service Objectives

- Provide a safe, clean and productive working environment for the public and employees.
- Maintain an attractive appearance in spaces available as rentals.
- Respond to requests made by Parks & Recreation Department staff.
- Manage and responsibly coordinate work completed by contractors.
- Perform improvements that responsibly conserve the resources of water, electricity, and gas.

## Proposed Budget

It is recommended that City Council approve a budget of \$652,516 for the Quinlan Community Center Maintenance program. This represents an increase of \$15,413 (2.41%) from the FY 2025-26 Adopted Budget.

This budget is relatively unchanged from the prior fiscal year Adopted Budget.

This program includes request for \$52,000 one-time costs for upgrades to QCC chilled water loop. The chart below outlines the proposed budget request.

Proposal	Appropriation
Upgrade Control Valves & Circuit Setters to Chilled Water Loop at Quinlan Community Center	\$52,000
<b>Total</b>	<b>\$52,000</b>

## Revenues and Expenditures

The following table details revenues and expenditures 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

### Public Works: Quinlan Community Center Maintenance

	ACTUAL		ADOPTED		PROPOSED	
	FY2024	FY2025	FY2026	FY2027		
<b>Expenses</b>						
Expenses						
Employee Compensation	\$63,364	\$60,902	\$62,616	66,972		
Employee Benefits	\$26,138	\$53,180	\$28,296	30,035		
Materials and Supplies	\$196,916	\$246,987	\$213,427	216,697		
Contract Services	\$113,382	\$140,931	\$174,206	140,000		
Special Projects	\$7,826	\$9,555	–	–		
Cost Allocation	\$102,648	\$131,556	\$158,558	146,812		
Capital Outlays	\$7,024	–	–	52,000		
<b>EXPENSES TOTAL</b>	<b>\$517,296</b>	<b>\$643,112</b>	<b>\$637,103</b>	<b>652,516</b>		
<b>EXPENSES TOTAL</b>	<b>\$517,296</b>	<b>\$643,112</b>	<b>\$637,103</b>	<b>652,516</b>		
<b>Revenues</b>						
Charges for Services	\$25	\$3,056	\$3,500	–		
<b>REVENUES TOTAL</b>	<b>\$25</b>	<b>\$3,056</b>	<b>\$3,500</b>	<b>–</b>		

## 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	FY2024	FY2025	FY2026	FY2027
<b>allocation</b>				
PUBLIC WORKS SUPERVISOR	0.1	0.1	0.1	0.1
MAINTENANCE WORKER I/II	0.5	0.5	0.5	0.5
<b>ALLOCATION</b>	<b>0.6</b>	<b>0.6</b>	<b>0.6</b>	<b>0.6</b>

There are no changes to the current level of staffing.



# Public Works

Senior Center Maintenance

Budget Unit 100-87-831  
 General Fund - Facilities and Fleet - Senior Center Maintenance

## Budget at a Glance

PW: Senior Center Maintenance

PROPOSED	
	FY2027
Total Revenues	-
Total Expenditures	369,607.00
Total FTE	0.60

## Program Overview

Maintain Senior Center building to ensure efficient operations, employee satisfaction, user satisfaction and community pride.

## Service Objectives

- Provide a safe, clean and productive working environment for the public and employees.
- Respond to requests made by Parks & Recreation Department staff.
- Manage and responsibly coordinate work completed by contractors.
- Perform improvements that responsibly conserve the resources of water, electricity, and gas.

## Proposed Budget

It is recommended that City Council approve a budget of \$369,607 for the Senior Center Maintenance program. This represents a decrease of \$6,227 (-1.65%) from the FY 2025-26 Adopted Budget.

This budget is relatively unchanged from the prior fiscal year Adopted Budget.

## Revenues and Expenditures

The following table details revenues and expenditures 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

Public Works: Senior Center Maintenance

	ACTUAL	ADOPTED	PROPOSED
	FY2024	FY2025	FY2026
Expenses			

	ACTUAL		ADOPTED		PROPOSED	
	FY2024	FY2025	FY2026	FY2027		
Expenses						
Employee Compensation	\$24,643	\$54,301	\$56,361		66,731	
Employee Benefits	\$13,950	\$56,089	\$33,482		37,221	
Materials and Supplies	\$73,735	\$80,223	\$82,225		87,286	
Contract Services	\$61,552	\$55,699	\$91,058		85,000	
Special Projects	\$65,259	–	–		–	
Cost Allocation	\$84,689	\$82,559	\$101,483		93,369	
Capital Outlays	–	–	\$11,225		–	
<b>EXPENSES TOTAL</b>	<b>\$323,827</b>	<b>\$328,871</b>	<b>\$375,834</b>		<b>369,607</b>	
<b>EXPENSES TOTAL</b>	<b>\$323,827</b>	<b>\$328,871</b>	<b>\$375,834</b>		<b>369,607</b>	
<b>Revenues</b>						
Charges for Services	\$25	–	–		–	
Miscellaneous Revenue	–	\$0	–		–	
<b>REVENUES TOTAL</b>	<b>\$25</b>	<b>\$0</b>	<b>–</b>		<b>–</b>	

## 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	FY2024	FY2025	FY2026	FY2027
<b>allocation</b>				
PUBLIC WORKS SUPERVISOR	0.1	0.1	0.1	0.1
MAINTENANCE WORKER I/II	0.5	0.5	0.5	0.5
<b>ALLOCATION</b>	<b>0.6</b>	<b>0.6</b>	<b>0.6</b>	<b>0.6</b>

There are no changes to the current level of staffing.



# Public Works

McClellan Ranch Maintenance

Budget Unit 100-87-832  
 General Fund - Facilities and Fleet - McClellan Ranch Maintenance

## Budget at a Glance

PROPOSED	
	FY2027
<b>Total Revenues</b>	1,219.00
<b>Total Expenditures</b>	275,679.00
<b>Total FTE</b>	0.70

## Program Overview

This program maintains McClellan Ranch buildings to ensure efficient operations, employee satisfaction, user satisfaction and community pride.

## Service Objectives

- Provide a safe, clean and productive working environment for the public and employees.
- Respond to requests made by Parks & Recreation Department staff.
- Manage and responsibly coordinate work completed by contractors.
- Perform improvements that responsibly conserve the resources of water, electricity, and gas.

## Proposed Budget

It is recommended that City Council approve a budget of \$275,679 for the McClellan Ranch Maintenance program. This represents a decrease of \$24,957 (-8.30%) from the FY 2025-26 Adopted Budget.

This decrease is due to reduction in Capital Outlay expenses.

## Revenues and Expenditures

The following table details revenues and expenditures 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

Public Works: McClellan Ranch Maintenance

	ACTUAL	ADOPTED	PROPOSED
	FY2024	FY2025	FY2026
			FY2027
<b>Expenses</b>			
Expenses			

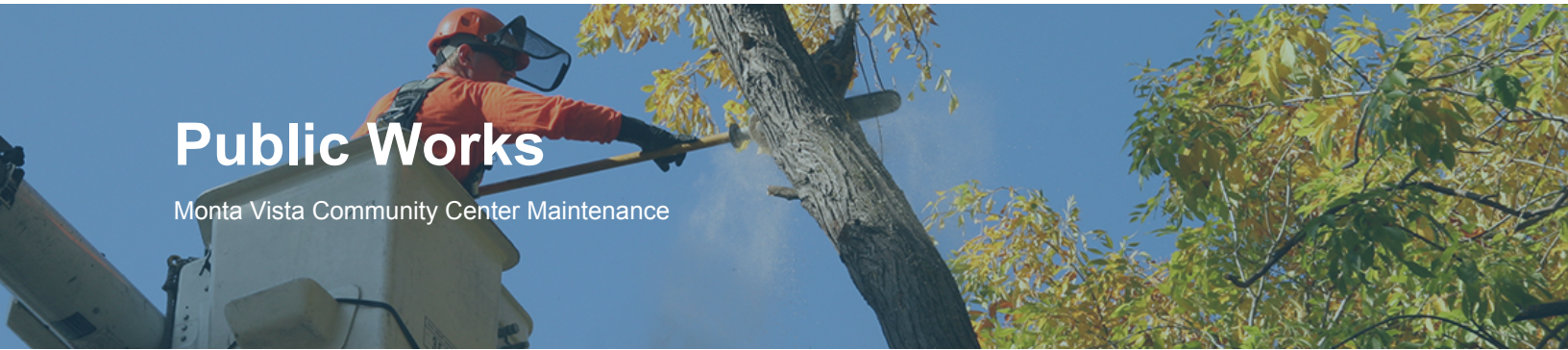
	ACTUAL		ADOPTED	PROPOSED
	FY2024	FY2025	FY2026	FY2027
Employee Compensation	\$63,940	\$50,810	\$77,518	74,513
Employee Benefits	\$28,618	\$58,967	\$42,298	39,458
Materials and Supplies	\$35,355	\$40,458	\$38,695	46,560
Contract Services	\$28,868	\$67,518	\$38,686	50,000
Special Projects	\$47,395	–	–	–
Cost Allocation	\$61,256	\$55,086	\$68,439	65,148
Capital Outlays	–	–	\$35,000	–
<b>EXPENSES TOTAL</b>	<b>\$265,433</b>	<b>\$272,839</b>	<b>\$300,636</b>	<b>275,679</b>
<b>EXPENSES TOTAL</b>	<b>\$265,433</b>	<b>\$272,839</b>	<b>\$300,636</b>	<b>275,679</b>
<b>Revenues</b>				
Use of Money	\$1,178	\$1,048	–	1,051
Miscellaneous Revenue	\$0	\$0	\$944	168
<b>REVENUES TOTAL</b>	<b>\$1,178</b>	<b>\$1,048</b>	<b>\$944</b>	<b>1,219</b>

## 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	FY2024	FY2025	FY2026	FY2027
<b>allocation</b>				
PUBLIC WORKS SUPERVISOR	0.1	0.1	0.1	0.1
MAINTENANCE WORKER I/II	0.4	0.4	0.6	0.5
MAINTENANCE WORKER III	0.1	0.1	0.1	0.1
<b>ALLOCATION</b>	<b>0.6</b>	<b>0.6</b>	<b>0.8</b>	<b>0.7</b>

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



# Public Works

Monta Vista Community Center Maintenance

Budget Unit 100-87-833

General Fund - Facilities and Fleet - Monta Vista Community Center Maintenance

## Budget at a Glance

PROPOSED	
	FY2027
<b>Total Revenues</b>	-
<b>Total Expenditures</b>	255,407.00
<b>Total FTE</b>	0.60

## Program Overview

This program maintains Monta Vista Community Center and adjacent buildings to ensure efficient operations, employee satisfaction, user satisfaction and community pride.

## Service Objectives

- Provide a safe, clean and productive working environment for the public and employees. Respond to requests made by the Parks & Recreation staff.
- Respond to requests made by Parks & Recreation Department staff.
- Manage and responsibly coordinate work completed by contractors.
- Perform improvements that responsibly conserve the resources of water, electricity, and gas.

## Proposed Budget

It is recommended that City Council approve a budget of \$255,407 for the Monta Vista Community Center Maintenance program. This represents an increase of \$18,125 (7.63%) from the FY 2025-26 Adopted Budget.

This increase is due to an increase in employee compensation and benefits.

## Revenues and Expenditures

The following table details revenues and expenditures 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.

Public Works: Monta Vista Community Center Maintenance

	ACTUAL	ADOPTED	PROPOSED
	FY2024	FY2025	FY2026
<b>Expenses</b>			

	ACTUAL		ADOPTED		PROPOSED	
	FY2024	FY2025	FY2026	FY2027		
<b>Expenses</b>						
Employee Compensation	\$33,647	\$27,914	\$43,071		63,366	
Employee Benefits	\$15,548	\$32,283	\$22,759		37,707	
Materials and Supplies	\$37,359	\$40,337	\$39,249		48,185	
Contract Services	\$28,946	\$26,210	\$71,314		40,000	
Cost Allocation	\$54,435	\$52,627	\$60,889		66,149	
<b>EXPENSES TOTAL</b>	<b>\$169,936</b>	<b>\$179,372</b>	<b>\$237,282</b>		<b>255,407</b>	
<b>EXPENSES TOTAL</b>	<b>\$169,936</b>	<b>\$179,372</b>	<b>\$237,282</b>		<b>255,407</b>	
<b>Revenues</b>						
Charges for Services	\$25	-	-		-	
<b>REVENUES TOTAL</b>	<b>\$25</b>	<b>-</b>	<b>-</b>		<b>-</b>	

## 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	FY2024	FY2025	FY2026	FY2027
<b>allocation</b>				
PUBLIC WORKS SUPERVISOR	0.1	0.1	0.1	0.1
MAINTENANCE WORKER I/II	0.1	0.1	0.2	0.4
MAINTENANCE WORKER III	0.1	0.1	0.1	0.1
<b>ALLOCATION</b>	<b>0.3</b>	<b>0.3</b>	<b>0.4</b>	<b>0.6</b>

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



# Public Works

Wilson Park Maintenance

Budget Unit 100-87-834  
 General Fund - Facilities and Fleet - Wilson Park Maintenance

## Budget at a Glance

PROPOSED	
	FY2027
Total Revenues	-
Total Expenditures	194,773.00
Total FTE	0.30

## Program Overview

This program maintains Wilson Park Ceramics Center to ensure efficient operations, user satisfaction, and community pride.

## Service Objectives

- Provide a safe, clean and productive working environment for the public and employees.
- Respond to requests made by Parks & Recreation Department staff.
- Manage and responsibly coordinate work completed by contractors.
- Perform improvements that responsibly conserve the resources of water, electricity, and gas.

## Proposed Budget

It is recommended that City Council approve a budget of \$194,773 for the Wilson Park Maintenance program. This represents an increase of \$13,279 (7.31%) from the FY 2025-26 Adopted Budget. The increase is due to increased Cost Allocation expenses and one-time roof installation Contract Services. This program also includes a request for \$80,000 one-time costs to repair dry rot and install new roof on Wilson Park building.

The chart below outlines the proposed budget request.

Proposal	Appropriation
Repair dry rot and Install a new roof on the Wilson Park Building	\$80,000
Total	\$80,000

## Revenues and Expenditures

The following table details revenues and expenditures 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

**Public Works: Wilson Park Maintenance**

	ACTUAL		ADOPTED		PROPOSED	
	FY2024	FY2025	FY2026	FY2027		
<b>Expenses</b>						
Expenses						
Employee Compensation	\$14,963	\$18,736	\$42,214	26,984		
Employee Benefits	\$6,552	\$29,234	\$26,130	16,579		
Materials and Supplies	\$29,240	\$26,408	\$31,636	32,129		
Contract Services	\$17,617	\$14,197	\$16,131	18,000		
Special Projects	\$2,400	-	-	-		
Cost Allocation	\$33,391	\$18,208	\$19,383	21,081		
Capital Outlays	-	-	\$46,000	80,000		
<b>EXPENSES TOTAL</b>	<b>\$104,163</b>	<b>\$106,784</b>	<b>\$181,494</b>	<b>194,773</b>		
<b>EXPENSES TOTAL</b>	<b>\$104,163</b>	<b>\$106,784</b>	<b>\$181,494</b>	<b>194,773</b>		
<b>Revenues</b>						
-	-	-	-	-		
<b>REVENUES TOTAL</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>		

## 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	FY2024	FY2025	FY2026	FY2027
<b>allocation</b>				
MAINTENANCE WORKER I/II	0.1	0.3	0.5	0.3
MAINTENANCE WORKER III	0	0	0	0
<b>ALLOCATION</b>	<b>0.1</b>	<b>0.3</b>	<b>0.5</b>	<b>0.3</b>

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



# Public Works

Portal Park Maintenance

Budget Unit 100-87-835  
General Fund - Facilities and Fleet - Portal Park Maintenance

## Budget at a Glance

PROPOSED	
	FY2027
Total Revenues	-
Total Expenditures	24,586.00
Total FTE	-

## Program Overview

This program maintains Wilson Park Ceramics Center to ensure efficient operations, user satisfaction, and community pride.

## Service Objectives

- Provide a safe, clean and productive working environment for the public and employees.
- Respond to requests made by Parks & Recreation Department staff.
- Manage and responsibly coordinate work completed by contractors.
- Perform improvements that responsibly conserve the resources of water, electricity, and gas.

## Proposed Budget

It is recommended that City Council approve a budget of \$24,586 for the Portal Park Maintenance program. This represents a decrease of \$7,284 (-22.85%) from the FY 2025-26 Adopted Budget.

This decrease is due to reduction in Contract Services and Cost Allocation expenses.

## Revenues and Expenditures

The following table details revenues and expenditures 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.

Public Works: Portal Park Maintenance

	ACTUAL		ADOPTED	PROPOSED
	FY2024	FY2025	FY2026	FY2027
<b>Expenses</b>				
Expenses				
Materials and Supplies	\$8,747	\$9,308	\$9,719	10,148
Contract Services	\$4,800	\$4,828	\$10,855	8,000
Cost Allocation	\$24,401	\$9,506	\$11,296	6,438
<b>EXPENSES TOTAL</b>	<b>\$37,948</b>	<b>\$23,642</b>	<b>\$31,870</b>	<b>24,586</b>
<b>EXPENSES TOTAL</b>	<b>\$37,948</b>	<b>\$23,642</b>	<b>\$31,870</b>	<b>24,586</b>
<b>Revenues</b>				
-	-	-	-	-
<b>REVENUES TOTAL</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>

## 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.

PositionTitle	FY2024	FY2025	FY2026	FY2027
<b>Allocation</b>				
MAINTENANCE WORKER III	0	0	0	0
<b>ALLOCATION</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>

There is no staffing associated with this program.



# Public Works

Creekside Park Maintenance

Budget Unit 100-87-837  
 General Fund - Facilities and Fleet - Creekside Park Maintenance

## Budget at a Glance

PROPOSED	
	FY2027
Total Revenues	-
Total Expenditures	143,841.00
Total FTE	0.40

## Program Overview

This program maintains Creekside Park building to ensure efficient operations, user satisfaction, and community pride.

## Service Objectives

- Provide a safe, clean and productive working environment for the public and employees.
- Respond to requests made by Parks & Recreation Department staff.
- Manage and responsibly coordinate work completed by contractors.
- Perform improvements that responsibly conserve the resources of water, electricity, and gas.

## Proposed Budget

It is recommended that City Council approve a budget of \$143,841 for the Creekside Park Maintenance program. This represents an increase of \$10,352 (7.75%) from the FY 2025-26 Adopted Budget.

This increase is due to utility rate increases in Materials.

## Revenues and Expenditures

The following table details revenues and expenditures 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.

Public Works: Creekside Park Maintenance

	ACTUAL		ADOPTED		PROPOSED	
	FY2024	FY2025	FY2026	FY2026	FY2027	FY2027
Expenses						
Expenses						

	ACTUAL		ADOPTED	PROPOSED
	FY2024	FY2025	FY2026	FY2027
Employee Compensation	\$30,360	\$29,021	\$40,523	44,496
Employee Benefits	\$12,793	\$29,671	\$20,061	21,954
Materials and Supplies	\$16,533	\$21,093	\$21,253	26,229
Contract Services	\$19,131	\$20,811	\$20,623	22,000
Special Projects	–	\$24,490	–	–
Cost Allocation	\$41,446	\$23,901	\$31,029	29,162
<b>EXPENSES TOTAL</b>	<b>\$120,263</b>	<b>\$148,987</b>	<b>\$133,489</b>	<b>143,841</b>
<b>EXPENSES TOTAL</b>	<b>\$120,263</b>	<b>\$148,987</b>	<b>\$133,489</b>	<b>143,841</b>
<b>Revenues</b>				
–	–	–	–	–
<b>REVENUES TOTAL</b>	<b>–</b>	<b>–</b>	<b>–</b>	<b>–</b>

## 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	FY2024	FY2025	FY2026	FY2027
<b>allocation</b>				
PUBLIC WORKS SUPERVISOR	0.1	0.1	0.1	0.1
MAINTENANCE WORKER I/II	0.2	0.2	0.3	0.3
<b>ALLOCATION</b>	<b>0.3</b>	<b>0.3</b>	<b>0.4</b>	<b>0.4</b>

There are no changes to the current level of staffing.



# Public Works

Community Hall Maintenance

Budget Unit 100-87-838 General Fund - Facilities and Fleet - Community Hall Maintenance

## Budget at a Glance

PROPOSED	
	FY2027
<b>Total Revenues</b>	–
<b>Total Expenditures</b>	274,877.00
<b>Total FTE</b>	0.80

## Program Overview

This program maintains Community Hall and interactive fountain to ensure efficient operations, employee satisfaction, user satisfaction, and community pride.

## Service Objectives

- Provide a safe, clean and productive working environment for the public and employees.
- Respond to requests made by Community Hall users.
- Manage and responsibly coordinate work completed by contractors.
- Ensure water quality and functionality of interactive fountain.
- Perform improvements that responsibly conserve the resources of water, electricity, and gas.
- Comply with mandated water restrictions.

## Proposed Budget

It is recommended that City Council approve a budget of \$274,877 for the Community Hall Maintenance program. This represents a decrease of \$8,529 (-3%) from the FY 2025-26 Adopted Budget.

This budget is relatively unchanged from the prior fiscal year Adopted Budget.

## Revenues and Expenditures

The following table details revenues and expenditures 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.

Public Works: Community Hall Maintenance

	ACTUAL	ADOPTED	PROPOSED
	FY2024	FY2025	FY2026
			FY2027
<b>Expenses</b>			

	ACTUAL		ADOPTED	PROPOSED
	FY2024	FY2025	FY2026	FY2027
Expenses				
Employee Compensation	\$35,482	\$59,811	\$72,485	80,052
Employee Benefits	\$17,045	\$67,415	\$45,185	49,340
Materials and Supplies	\$55,605	\$54,112	\$60,744	57,932
Contract Services	\$30,513	\$20,520	\$33,973	25,000
Special Projects	–	\$3,787	–	–
Cost Allocation	\$59,538	\$52,609	\$63,948	62,553
Capital Outlays	–	–	\$7,071	–
<b>EXPENSES TOTAL</b>	<b>\$198,183</b>	<b>\$258,254</b>	<b>\$283,406</b>	<b>274,877</b>
<b>EXPENSES TOTAL</b>	<b>\$198,183</b>	<b>\$258,254</b>	<b>\$283,406</b>	<b>274,877</b>
<b>Revenues</b>				
–	–	–	–	–
<b>REVENUES TOTAL</b>	<b>–</b>	<b>–</b>	<b>–</b>	<b>–</b>

## 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	FY2024	FY2025	FY2026	FY2027
<b>allocation</b>				
MAINTENANCE WORKER I/II	0.2	0.5	0.6	0.6
MAINTENANCE WORKER III	0.1	0.2	0.2	0.2
<b>ALLOCATION</b>	<b>0.3</b>	<b>0.7</b>	<b>0.8</b>	<b>0.8</b>

There are no changes to the current level of staffing.



# Public Works

Teen Center Maintenance

Budget Unit 100-87-839  
 General Fund - Facilities and Fleet - Teen Center Maintenance

## Budget at a Glance

PROPOSED	
	FY2027
Total Revenues	-
Total Expenditures	-
Total FTE	-

## Program Overview

This program maintains the Teen Center area below the Sports Center to ensure efficient operations, employee satisfaction, user satisfaction, and community pride.

## Service Objectives

- Provide a safe, clean and productive working environment for the public and employees.
- Respond to requests made by Parks & Recreation Department staff.
- Manage and responsibly coordinate work completed by contractors.
- Perform improvements that responsibly conserve the resources of water, electricity, and gas.

## Proposed Budget

There is no budget associated with this program.

## Revenues and Expenditures

The following table details revenues and expenditures 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.

Public Works: Teen Center Maintenance

	ACTUAL		ADOPTED	PROPOSED	
	FY2024	FY2025	FY2026	FY2027	
<b>Expenses</b>					
Expenses					
Employee Compensation	\$11,390	\$136	-	-	-
Employee Benefits	\$6,403	\$42	-	-	-
Materials and Supplies	\$329	-	-	-	-

	ACTUAL		ADOPTED	PROPOSED
	FY2024	FY2025	FY2026	FY2027
Cost Allocation	\$24,165	-	\$2,167	-
<b>EXPENSES TOTAL</b>	<b>\$42,286</b>	<b>\$178</b>	<b>\$2,167</b>	<b>-</b>
<b>EXPENSES TOTAL</b>	<b>\$42,286</b>	<b>\$178</b>	<b>\$2,167</b>	<b>-</b>
<b>Revenues</b>				
-	-	-	-	-
<b>REVENUES TOTAL</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>

## 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.

PositionTitle	FY2024	FY2025	FY2026	FY2027
<b>Allocation</b>				
MAINTENANCE WORKER III	0.1	0	0	0
<b>ALLOCATION</b>	<b>0.1</b>	<b>0</b>	<b>0</b>	<b>0</b>

There is no staffing associated with this program.



# Public Works

Blackberry Farm Maintenance

Budget Unit 100-87-841  
 General Fund - Facilities and Fleet - Blackberry Farm Maintenance

## Budget at a Glance

PROPOSED	
	FY2027
<b>Total Revenues</b>	-
<b>Total Expenditures</b>	587,332.00
<b>Total FTE</b>	0.70

## Program Overview

This program maintains Blackberry Farm buildings and facilities to ensure efficient operations, employee satisfaction, user satisfaction, and community pride.

## Service Objectives

- Provide a safe, clean and productive working environment for the public and employees.
- Timely response to requests made by Parks & Recreation Department staff.
- Manage and responsibly coordinate work completed by contractors.
- Perform improvements that responsibly conserve the resources of water, electricity, and gas.

## Proposed Budget

It is recommended that City Council approve a budget of \$587,332 for the Blackberry Farm Maintenance program. This represents an increase of \$37,909 (6.9%) from the FY 2025-26 Adopted Budget.

This increase is due to increase in pool maintenance supplies costs. This budget also includes a one-time cost for painting all buildings at Blackberry Farm.

The chart below outlines the proposed budget request.

Proposal	Appropriation
Painting all buildings at Blackberry Farm	\$60,000
<b>Total</b>	<b>\$60,000</b>

## Revenues and Expenditures

The following table details revenues and expenditures 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.

**Public Works: Blackberry Farm Maintenance**

	ACTUAL		ADOPTED	PROPOSED
	FY2024	FY2025	FY2026	FY2027
<b>Expenses</b>				
Expenses				
Employee Compensation	\$80,618	\$42,964	\$55,310	69,279
Employee Benefits	\$45,500	\$50,909	\$37,508	43,678
Materials and Supplies	\$123,408	\$201,905	\$134,899	148,525
Contract Services	\$61,310	\$64,628	\$76,160	125,000
Special Projects	\$6,803	-	-	-
Cost Allocation	\$161,698	\$182,339	\$245,546	200,850
<b>EXPENSES TOTAL</b>	<b>\$479,337</b>	<b>\$542,746</b>	<b>\$549,423</b>	<b>587,332</b>
<b>EXPENSES TOTAL</b>	<b>\$479,337</b>	<b>\$542,746</b>	<b>\$549,423</b>	<b>587,332</b>
<b>Revenues</b>				
-	-	-	-	-
<b>REVENUES TOTAL</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>

## 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	FY2024	FY2025	FY2026	FY2027
<b>allocation</b>				
MAINTENANCE WORKER I/II	1.3	0.3	0.4	0.5
MAINTENANCE WORKER III	0.1	0.2	0.2	0.2
<b>ALLOCATION</b>	<b>1.4</b>	<b>0.5</b>	<b>0.6</b>	<b>0.7</b>

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



# Public Works

Park Bathrooms Maintenance

Budget Unit 100-87-840  
 General Fund - Facilities and Fleet - Park Bathrooms Maintenance

## Budget at a Glance

PROPOSED	
	FY2027
Total Revenues	–
Total Expenditures	170,644.00
Total FTE	0.10

## Program Overview

This program maintains park restrooms to ensure efficient operations, user satisfaction, and community pride.

## Service Objectives

- Provide clean and functioning restrooms at various park locations.
- Respond to requests made by the users of the park.
- Manage and responsibly coordinate work completed by contractors.
- Perform improvements that responsibly conserve the resources of water, electricity, and gas.

## Proposed Budget

It is recommended that City Council approve a budget of \$170,644 for the Park Bathrooms Maintenance program. This represents an increase of \$1,804 (1.06%) from the FY 2025-26 Adopted Budget.

This budget is relatively unchanged from the prior fiscal year Adopted Budget.

## Revenues and Expenditures

The following table details revenues and expenditures 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.

Public Works: Park Bathrooms Maintenance

	ACTUAL	ADOPTED	PROPOSED
	FY2024	FY2025	FY2026
			FY2027

	ACTUAL		ADOPTED		PROPOSED	
	FY2024	FY2025	FY2026	FY2027		
<b>Expenses</b>						
Expenses						
Employee Compensation	\$9,887	\$10,509	\$9,951		11,195	
Employee Benefits	\$4,325	\$8,476	\$4,395		4,624	
Materials and Supplies	\$12,956	\$8,988	\$16,669		17,820	
Contract Services	\$114,237	\$127,920	\$116,264		122,000	
Cost Allocation	\$35,829	\$14,057	\$21,561		15,005	
<b>EXPENSES TOTAL</b>	<b>\$177,234</b>	<b>\$169,950</b>	<b>\$168,840</b>		<b>170,644</b>	
<b>EXPENSES TOTAL</b>	<b>\$177,234</b>	<b>\$169,950</b>	<b>\$168,840</b>		<b>170,644</b>	
<b>Revenues</b>						
-	-	-	-		-	
<b>REVENUES TOTAL</b>	<b>-</b>	<b>-</b>	<b>-</b>		<b>-</b>	

## 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	FY2024	FY2025	FY2026	FY2027
<b>allocation</b>				
MAINTENANCE WORKER I/II	0.1	0.1	0.1	0.1
<b>ALLOCATION</b>	<b>0.1</b>	<b>0.1</b>	<b>0.1</b>	<b>0.1</b>

There are no changes to the current level of staffing.



# Public Works

Franco Traffic Operations Center

Budget Unit 100-87-852  
 General Fund - Facilities and Fleet - Franco Traffic Operations Center

## Budget at a Glance

PROPOSED	
	FY2027
Total Revenues	-
Total Expenditures	81,814.00
Total FTE	0.30

## Program Overview

This program maintains the Traffic Operations Center on Franco Court to ensure efficient operations, user satisfaction, and community pride.

## Service Objectives

- Provide a safe, clean and productive working environment for city employees.
- Respond to requests made by Traffic Operations Center staff.
- Manage and responsibly coordinate work completed by contractors.
- Perform improvements that responsibly conserve the resources of water, electricity, and gas.

## Proposed Budget

It is recommended that City Council approve a budget of \$81,814 for the Franco Traffic Operations Center program. This represents an increase of \$17,266 (26.74%) from the FY 2025-26 Adopted Budget.

This increase is due to utility rate increases in Materials and Cost Allocation expenses.

## Revenues and Expenditures

The following table details revenues and expenditures 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.

Public Works: Franco Traffic Operations Center

	ACTUAL	ADOPTED	PROPOSED
	FY2024	FY2025	FY2026
Expenses			
Expenses			

	ACTUAL		ADOPTED	PROPOSED
	FY2024	FY2025	FY2026	FY2027
Employee Compensation	–	\$14,860	\$25,869	28,243
Employee Benefits	–	\$19,142	\$15,376	16,997
Materials and Supplies	\$7,932	\$14,767	\$8,994	16,394
Contract Services	\$8,989	\$9,448	\$10,316	11,400
Cost Allocation	\$4,904	\$5,423	\$3,993	8,780
<b>EXPENSES TOTAL</b>	<b>\$21,825</b>	<b>\$63,640</b>	<b>\$64,548</b>	<b>81,814</b>
<b>EXPENSES TOTAL</b>	<b>\$21,825</b>	<b>\$63,640</b>	<b>\$64,548</b>	<b>81,814</b>
<b>Revenues</b>				
–	–	–	–	–
<b>REVENUES TOTAL</b>	<b>–</b>	<b>–</b>	<b>–</b>	<b>–</b>

## 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.

PositionTitle	FY2024	FY2025	FY2026	FY2027
<b>Allocation</b>				
MAINTENANCE WORKER I/II	0	0.2	0.3	0.3
<b>ALLOCATION</b>	<b>0</b>	<b>0.2</b>	<b>0.3</b>	<b>0.3</b>

There are no changes to the current level of staffing.



# Public Works

City Hall Annex

Budget Unit 100-87-857  
 General Fund - Facilities and Fleet - City Hall Annex

## Budget at a Glance

PROPOSED	
	FY2027
<b>Total Revenues</b>	-
<b>Total Expenditures</b>	6,010.00
<b>Total FTE</b>	-

## Program Overview

Maintain City Hall Annex building to ensure efficient operations, property management and community pride.

## Service Objectives

- Provide a safe, clean and productive working environment for building occupants.
- Assist with the pending improvement projects.
- Feasibly conserve resources of water, electricity, and gas.

## Proposed Budget

It is recommended that City Council approve a budget of \$6,010 for the City Hall Annex program. This represents an increase of \$1,964 (48.54%) from the FY 2025-26 Adopted Budget.

This increase is due to an increase in utility costs.

## Revenues and Expenditures

The following table details revenues and expenditures 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.

### Public Works: City Hall Annex

	ACTUAL		ADOPTED	PROPOSED
	FY2024	FY2025	FY2026	FY2027
<b>Expenses</b>				
Expenses				
Employee Compensation	\$10,118	-	-	-
Employee Benefits	\$6,122	-	-	-

	ACTUAL		ADOPTED	PROPOSED
	FY2024	FY2025	FY2026	FY2027
Materials and Supplies	\$2,986	\$3,886	\$4,046	6,010
<b>EXPENSES TOTAL</b>	<b>\$19,226</b>	<b>\$3,886</b>	<b>\$4,046</b>	<b>6,010</b>
<b>EXPENSES TOTAL</b>	<b>\$19,226</b>	<b>\$3,886</b>	<b>\$4,046</b>	<b>6,010</b>
<b>Revenues</b>				
-	-	-	-	-
<b>REVENUES TOTAL</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>

## 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.

PositionTitle	FY2024	FY2025	FY2026	FY2027
<b>Allocation</b>				
MAINTENANCE WORKER III	0.1	0	0	0
<b>ALLOCATION</b>	<b>0.1</b>	<b>0</b>	<b>0</b>	<b>0</b>

There is no longer staffing associated with this program.



# Public Works

BBF Golf Maintenance

Budget Unit 560-87-260  
Blackberry Farm - Facilities and Fleet - BBF Golf Maintenance

## Budget at a Glance

PROPOSED	
	FY2027
Total Revenues	-
Total Expenditures	64,012.00
Total FTE	0.10

## Program Overview

Maintain the Blackberry Farm Golf Course buildings to ensure efficient operations, property management and community pride.

## Service Objectives

- Provide a safe, clean and productive environment for the public and employees.
- Respond to requests made by the Parks & Recreation Department staff.
- Assist with the pending improvement projects.
- Manage and responsibly coordinate work completed by contractors.
- Perform improvements that responsibly conserve water, electricity, and gas.

## Proposed Budget

It is recommended that City Council approve a budget of \$64,012 for the BBF Golf Maintenance program. This represents a decrease of \$48,637 (-43.17%) from the FY 2025-26 Adopted Budget.

This decrease is due to a decrease in Contract Services.

## Revenues and Expenditures

The following table details revenues and expenditures 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.

Public Works: BBF Golf Maintenance

	ACTUAL	ADOPTED	PROPOSED	
	FY2024	FY2025	FY2026	FY2027
Expenses				

	ACTUAL		ADOPTED	PROPOSED
	FY2024	FY2025	FY2026	FY2027
<b>Expenses</b>				
Employee Compensation	–	\$8,574	\$8,575	9,740
Employee Benefits	–	\$7,557	\$4,167	4,503
Materials and Supplies	\$29,098	\$18,901	\$33,331	27,245
Contract Services	\$16,416	\$14,679	\$64,750	20,250
Cost Allocation	–	\$1,652	\$1,826	2,274
<b>EXPENSES TOTAL</b>	<b>\$45,514</b>	<b>\$51,362</b>	<b>\$112,649</b>	<b>64,012</b>
<b>EXPENSES TOTAL</b>	<b>\$45,514</b>	<b>\$51,362</b>	<b>\$112,649</b>	<b>64,012</b>
<b>Revenues</b>				
–	–	–	–	–
<b>REVENUES TOTAL</b>	<b>–</b>	<b>–</b>	<b>–</b>	<b>–</b>

## 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.

PositionTitle	FY2024	FY2025	FY2026	FY2027
<b>Allocation</b>				
MAINTENANCE WORKER I/II	0	0.1	0.1	0.1
<b>ALLOCATION</b>	<b>0</b>	<b>0.1</b>	<b>0.1</b>	<b>0.1</b>

There are no changes to the current level of staffing.



# Public Works

Sports Center Maintenance

Budget Unit 570-87-836  
Sports Center - Facilities and Fleet - Sports Center Maintenance

## Budget at a Glance

PROPOSED	
	FY2027
<b>Total Revenues</b>	-
<b>Total Expenditures</b>	619,910.00
<b>Total FTE</b>	0.60

## Program Overview

This program maintains Sport Center facilities to ensure efficient operations, employee satisfaction, user satisfaction, and community pride.

## Service Objectives

- Provide a safe, clean and productive working environment for the public and employees.
- Respond to requests made by Parks & Recreation Department staff.
- Manage and responsibly coordinate work completed by contractors.
- Perform improvements that responsibly conserve the resources of water, electricity, and gas.

## Proposed Budget

It is recommended that City Council approve a budget of \$619,910 for the Sports Center Maintenance program. This represents a decrease of \$300,581 (-32.65%) from the FY 2025-26 Adopted Budget.

This decrease is due to a decrease in Contract Services and Cost Allocation expenses.

## Revenues and Expenditures

The following table details revenues and expenditures 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.

Public Works: Sports Center Maintenance

	ACTUAL		ADOPTED		PROPOSED	
	FY2024	FY2025	FY2026	FY2026	FY2027	FY2027
<b>Expenses</b>						
Expenses						

	ACTUAL		ADOPTED	PROPOSED
	FY2024	FY2025	FY2026	FY2027
Employee Compensation	\$79,270	\$42,992	\$64,353	69,350
Employee Benefits	\$83,289	\$29,448	\$40,358	43,521
Materials and Supplies	\$164,303	\$159,638	\$180,801	177,299
Contract Services	\$128,018	\$124,364	\$254,023	135,000
Special Projects	\$21,126	\$20,169	\$160,000	–
Cost Allocation	\$81,070	\$100,859	\$125,805	107,811
Other Financing Uses	\$95,852	\$88,574	\$95,151	86,929
Capital Outlays	\$0	–	–	–
<b>EXPENSES TOTAL</b>	<b>\$652,927</b>	<b>\$566,045</b>	<b>\$920,491</b>	<b>619,910</b>
<b>EXPENSES TOTAL</b>	<b>\$652,927</b>	<b>\$566,045</b>	<b>\$920,491</b>	<b>619,910</b>
<b>Revenues</b>				
–	–	–	–	–
<b>REVENUES TOTAL</b>	<b>–</b>	<b>–</b>	<b>–</b>	<b>–</b>

## 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	FY2024	FY2025	FY2026	FY2027
<b>allocation</b>				
PUBLIC WORKS SUPERVISOR	0.1	0	0	0
MAINTENANCE WORKER I/II	0.1	0.1	0.1	0.1
MAINTENANCE WORKER III	0.5	0.5	0.5	0.5
<b>ALLOCATION</b>	<b>0.7</b>	<b>0.6</b>	<b>0.6</b>	<b>0.6</b>

There are no changes to the current level of staffing.

# Public Works

Transportation: Division Summary

## Programs

- [Community Shuttle](#)
- [Traffic Engineering](#)
- [Traffic Signal Maintenance](#)
- [Safe Routes 2 School](#)

## Division Overview

The Transportation Division oversees the Silicon Valley Hopper, traffic operations, traffic studies, traffic signal maintenance, student safety education, transportation planning, and transportation capital improvements to safely and efficiently manage all modes of travel within the City's street and trail network.

## Budget at a Glance

PROPOSED	
	FY2027
<b>Total Revenues</b>	4,643,116.00
<b>Total Expenditures</b>	9,211,230.00
<b>Total FTE</b>	6.00

## Service Objectives

Ensure the efficiency and safety of the street system for all modes of travel through continual observation of traffic patterns, traffic signals and other traffic control devices. Help to improve the health and well-being of students by increasing the number of students who walk or bike to school, and providing the City with the continuous and safe operation of the City's traffic signal system.

## Revenues and Expenditures

The following table details revenues and expenditures 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	ADOPTED		PROPOSED
	FY2024	FY2025	FY2026	FY2027
<b>Expenses</b>				
Expenses				
Employee Compensation	\$914,356	\$921,671	\$939,011	1,024,739

	ACTUAL		ADOPTED	PROPOSED
	FY2024	FY2025	FY2026	FY2027
Employee Benefits	\$366,702	\$738,451	\$376,249	399,449
Materials and Supplies	\$129,305	\$232,057	\$215,909	214,591
Contract Services	\$3,103,019	\$3,723,093	\$4,881,012	6,899,160
Special Projects	\$1,066,886	\$425,996	\$300,000	45,000
Cost Allocation	\$483,787	\$482,714	\$547,516	546,291
Capital Outlays	–	–	–	82,000
<b>EXPENSES TOTAL</b>	<b>\$6,064,054</b>	<b>\$6,523,982</b>	<b>\$7,259,697</b>	<b>9,211,230</b>
<b>EXPENSES TOTAL</b>	<b>\$6,064,054</b>	<b>\$6,523,982</b>	<b>\$7,259,697</b>	<b>9,211,230</b>
<b>Revenues</b>				
Transfers In	–	\$333,333	–	–
Intergovernmental	\$347,480	\$2,025,494	\$2,961,958	4,603,116
Charges for Services	\$42,501	\$88,316	\$7,500	–
Miscellaneous Revenue	\$40,000	\$51,754	\$40,000	40,000
<b>REVENUES TOTAL</b>	<b>\$429,981</b>	<b>\$2,498,898</b>	<b>\$3,009,458</b>	<b>4,643,116</b>

## 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	FY2024	FY2025	FY2026	FY2027
<b>allocation</b>				
TRANSIT & TRANSPORTATION PLANNER	1	1	1	1
ENVIRONMENTAL PROGRAMS ASSISTANT	1	1	1	1
ASSISTANT ENGINEER	1.5	1.4	1	1
PUBLIC WORKS PROJECT MANAGER LT	0	0	0	0
TRANSPORTATION MANAGER	0.9	1	1	1
TRAFFIC SIGNAL TECHNICIAN	2	2	2	2
<b>ALLOCATION</b>	<b>6.4</b>	<b>6.4</b>	<b>6</b>	<b>6</b>

There are no changes to the current level of staffing.



# Public Works

Community Shuttle

Budget Unit 100-88-265

General Fund - Transportation - Community Shuttle

## Budget at a Glance

	PROPOSED
	FY2027
<b>Total Revenues</b>	4,547,892.00
<b>Total Expenditures</b>	5,810,610.00
<b>Total FTE</b>	–

## Program Overview

The Silicon Valley (SV) Hopper, formerly Via-Cupertino, is an on-demand ride-share community shuttle. The app-based service, initiated as a pilot in 2019 serving only Cupertino, has been expanded to provide transportation to anywhere in Cupertino, a portion of Santa Clara, and El Camino Hospital and Caltrain in Mountain View as a result of State TIRCP grant funding the expansion and a conversion to an EV-only fleet.

## Service Objectives

- Provide safe, affordable and convenient transportation alternative to the single-occupancy vehicle
- Reduce greenhouse gas emissions and congestion by providing first- and last-mile connections to regional transit systems such as Caltrain, VTA, Amtrak and BART
- Support climate change goals through deployment of a completely electrified vehicle fleet
- Augment transportation alternatives for disadvantaged communities in Silicon Valley

## Proposed Budget

It is recommended that City Council approve a budget of \$5,810,610 for the Community Shuttle program. This represents an increase of \$1,740,338 (42.75%) from the FY 2025-26 Adopted Budget.

The increase is due to an increase in Contract Services, which are 75% cost-recovered. Per the original agreement, the rate for year four is \$5,810,610.

## Revenues and Expenditures

The following table details revenues and expenditures 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.

Public Works: Community Shuttle

	ACTUAL		ADOPTED		PROPOSED	
	FY2024	FY2025	FY2026	FY2026	FY2027	FY2027
<b>Expenses</b>						
Expenses						
Contract Services	\$2,558,925	\$3,092,259	\$4,070,272			5,810,610
<b>EXPENSES TOTAL</b>	<b>\$2,558,925</b>	<b>\$3,092,259</b>	<b>\$4,070,272</b>			<b>5,810,610</b>
<b>EXPENSES TOTAL</b>	<b>\$2,558,925</b>	<b>\$3,092,259</b>	<b>\$4,070,272</b>			<b>5,810,610</b>
<b>Revenues</b>						
Intergovernmental	\$335,459	\$1,849,187	\$2,899,936			4,547,892
<b>REVENUES TOTAL</b>	<b>\$335,459</b>	<b>\$1,849,187</b>	<b>\$2,899,936</b>			<b>4,547,892</b>

## Staffing

There is no staffing associated with this program.



# Public Works

Traffic Engineering

Budget Unit 100-88-844

General Fund - Transportation - Traffic Engineering

## Budget at a Glance

	PROPOSED
	FY2027
<b>Total Revenues</b>	–
<b>Total Expenditures</b>	1,564,337.00
<b>Total FTE</b>	3.00

## Program Overview

The Transportation Division oversees traffic operations, traffic studies, transportation planning, and transportation capital improvements to safely and efficiently manage all modes of travel within the City's street and trail network. This includes responding to citizen requests and concerns regarding traffic issues, developing plans for the installation of traffic signals, traffic signs, and pavement markings, and developing design standards. The Division assists in the preparation of the General Plan, street plan lines and the capital improvement program related to street improvements. Division staff are active on Santa Clara Valley Transportation Authority (VTA) subcommittees and working groups and keeps abreast regarding current developments in the field as well as grant funding opportunities for large projects.

The Transportation Division also participates in the review of private development proposals to identify potential traffic impacts and to require necessary mitigations to maintain levels of service and safe and efficient traffic operations.

## Service Objectives

- Ensure the efficiency and safety of the street system for all modes of travel through continual observation of traffic patterns, traffic signals and other traffic control devices.
- Review traffic collision reports, traffic flow patterns, and neighborhood traffic issues and respond as needed.
- Cooperate with neighboring jurisdictions on regional issues that affect both traffic safety and traffic efficiency at City boundaries.
- Continue training personnel in traffic engineering by encouraging attendance at classes and seminars.
- Encourage the use of alternate modes of transportation to the single occupancy vehicle through the implementation of recommendations from the Bicycle and Pedestrian Transportation Plans.
- Supports transit initiatives, ride-share programs, carpool programs, and transportation planning work for all modes of transportation.

## Proposed Budget

It is recommended that City Council approve a budget of \$1,564,337 for the Traffic Engineering program. This represents an increase of \$141,919 (9.97%) from the FY 2025-26 Adopted Budget.

This increase is due to an increase in Contract Services and Cost Allocation expenses.

This budget includes requests for \$110,000 for De-Anza Blvd Traffic Signal Synchronization Project, \$115,000 for Stevens Creek Blvd Traffic Signal Synchronization Project, and \$50,000 Traffic Signal Video Detection Upgrade. The chart below outlines the proposed budget requests.

Proposal	Appropriation
De Anza Blvd Traffic Signal Synchronization Project	\$110,000
Stevens Creek Blvd Traffic Signal Synchronization Project	\$115,000
Traffic Signal Video Detection Upgrade	\$50,000
<b>Total</b>	<b>\$275,000</b>

## Revenues and Expenditures

The following table details revenues and expenditures 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

### Public Works: Traffic Engineering

	ACTUAL		ADOPTED		PROPOSED	
	FY2024	FY2025	FY2026	FY2027	FY2026	FY2027
<b>Expenses</b>						
Expenses						
Employee Compensation	\$520,342	\$499,108	\$504,880	553,244		
Employee Benefits	\$220,565	\$427,823	\$209,235	221,917		
Materials and Supplies	\$14,525	\$10,953	\$17,610	20,999		
Contract Services	\$114,387	\$134,088	\$164,466	390,000		
Special Projects	\$1,006,277	\$382,924	\$300,000	45,000		
Cost Allocation	\$218,675	\$222,801	\$226,227	251,177		
Capital Outlays	–	–	–	82,000		
<b>EXPENSES TOTAL</b>	<b>\$2,094,771</b>	<b>\$1,677,697</b>	<b>\$1,422,418</b>	<b>1,564,337</b>		
<b>EXPENSES TOTAL</b>	<b>\$2,094,771</b>	<b>\$1,677,697</b>	<b>\$1,422,418</b>	<b>1,564,337</b>		
<b>Revenues</b>						
Transfers In	–	\$333,333	–	–		
Charges for Services	–	\$78,363	–	–		
Miscellaneous Revenue	–	\$11,754	–	–		
<b>REVENUES TOTAL</b>	<b>–</b>	<b>\$423,450</b>	<b>–</b>	<b>–</b>		

## 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.

<b>position_title</b>	<b>FY2024</b>	<b>FY2025</b>	<b>FY2026</b>	<b>FY2027</b>
<b>allocation</b>				
TRANSPORTATION MANAGER	0.9	1	1	1
PUBLIC WORKS PROJECT MANAGER LT	0	0	0	0
TRANSIT & TRANSPORTATION PLANNER	1	1	1	1
ASSISTANT ENGINEER	1.5	1.4	1	1
<b>ALLOCATION</b>	<b>3.4</b>	<b>3.4</b>	<b>3</b>	<b>3</b>

There are no changes to the current level of staffing.



# Public Works

Traffic Signal Maintenance

Budget Unit 100-88-845

General Fund - Transportation - Traffic Signal Maintenance

## Budget at a Glance

PROPOSED	
	FY2027
<b>Total Revenues</b>	10,224.00
<b>Total Expenditures</b>	741,671.00
<b>Total FTE</b>	2.00

## Program Overview

The Traffic Signal Maintenance Division oversees the operation and maintenance of the City's 60 traffic signals, including eight traffic signals owned by the State of California. The Division also maintains the traffic signal communication infrastructure, such as the fiber optic network and the traffic operation center hub.

## Service Objectives

- Ensure the continuous and safe operation of the City's traffic signal system on a continuous 24-hour basis with full-time and on-call staff, which is accomplished by regularly performing preventative maintenance, diagnosing malfunctions and repairs, investigating citizen complaints, replacing or upgrading obsolete hardware, inspecting the work of contractors, responding to knockdowns and power outages, and adjusting signal timing parameters.
- Continue training, maintaining proficiency of traffic signal technicians and on-call staff by encouraging attendance at classes and seminars.

## Proposed Budget

It is recommended that City Council approve a budget of \$741,671 for the Traffic Signal Maintenance program. This represents an increase of \$4,215 (0.57%) from the FY 2025-26 Adopted Budget.

This budget is relatively unchanged from the prior fiscal year Adopted Budget.

## Revenues and Expenditures

The following table details revenues and expenditures 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.

Public Works: Traffic Signal Maintenance

	ACTUAL		ADOPTED	PROPOSED
	FY2024	FY2025	FY2026	FY2027
<b>Expenses</b>				
Expenses				
Employee Compensation	\$275,548	\$285,170	\$282,109	305,515
Employee Benefits	\$103,086	\$207,811	\$97,274	101,460
Materials and Supplies	\$92,290	\$189,462	\$148,621	155,616
Contract Services	\$28,879	\$11,834	\$48,174	50,000
Special Projects	\$50,491	\$43,072	–	–
Cost Allocation	\$187,207	\$115,285	\$161,278	129,080
<b>EXPENSES TOTAL</b>	<b>\$737,502</b>	<b>\$852,634</b>	<b>\$737,456</b>	<b>741,671</b>
<b>EXPENSES TOTAL</b>	<b>\$737,502</b>	<b>\$852,634</b>	<b>\$737,456</b>	<b>741,671</b>
<b>Revenues</b>				
Intergovernmental	\$12,021	\$10,224	\$12,022	10,224
Charges for Services	\$42,501	\$9,954	\$7,500	–
<b>REVENUES TOTAL</b>	<b>\$54,522</b>	<b>\$20,178</b>	<b>\$19,522</b>	<b>10,224</b>

## 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	FY2024	FY2025	FY2026	FY2027
<b>allocation</b>				
TRAFFIC SIGNAL TECHNICIAN	2	2	2	2
<b>ALLOCATION</b>	<b>2</b>	<b>2</b>	<b>2</b>	<b>2</b>

There are no changes to the current level of staffing.



# Public Works

Safe Routes 2 School

Budget Unit 100-88-846  
General Fund - Transportation - Safe Routes 2 School

## Budget at a Glance

	PROPOSED
	FY2027
<b>Total Revenues</b>	85,000.00
<b>Total Expenditures</b>	1,094,612.00
<b>Total FTE</b>	1.00

## Program Overview

Safe Routes to School seeks to engage local schools, school districts, parent organizations, community groups, and the Santa Clara County Sheriff’s Office in the mission of reducing Singular Occupancy Vehicle (SOV) travel to and from school in order to reduce carbon emission and car traffic and increase student safety. The program seeks to achieve these objectives through education, encouragement, enforcement, and engineering infrastructure changes in and around Cupertino schools.

## Service Objectives

- Help to improve the health and well-being of students by increasing the number of students who walk or bike to school.
- Develop partnerships with school administrators, staff, parents, and students.
- Encourage and empower more students and families to walk, bike, carpool, and take alternative transit to school.
- Adjust signage and infrastructure surrounding Cupertino schools to facilitate a safer environment for bicycle and pedestrian travel.
- Educate students and families about the benefits of walking and bicycling to school; health, environmental protection, academic improvements, community building and more.
- Minimize gaps in communication between City, School Districts, and Schools and collaborate on efforts to increase student safety.
- Enhance bicyclist and pedestrian student safety through coordination of skills classes and distribution of educational material.

## Proposed Budget

It is recommended that City Council approve a budget of \$1,094,612 for the Safe Routes 2 School program. This represents an increase of \$65,061 (6.31%) from the FY 2025-26 Adopted Budget.

The increase is due to an increase in Contract Services for E-Bike and Bike-Pedestrian Education programs. The chart below outlines the proposed budget requests.

Proposal	Appropriation
Bike Pedestrian Education	\$15,000
E-Bike Education	\$5,000
<b>Total</b>	<b>\$20,000</b>

## Revenues and Expenditures

The following table details revenues and expenditures 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

### Public Works: Safe Routes 2 School

	ACTUAL		ADOPTED		PROPOSED	
	FY2024	FY2025	FY2026	FY2027		
<b>Expenses</b>						
Expenses						
Employee Compensation	\$118,466	\$137,393	\$152,022		165,980	
Employee Benefits	\$43,051	\$102,818	\$69,740		76,072	
Materials and Supplies	\$22,490	\$31,642	\$49,678		37,976	
Contract Services	\$400,828	\$484,911	\$598,100		648,550	
Special Projects	\$10,118	–	–		–	
Cost Allocation	\$77,905	\$144,628	\$160,011		166,034	
<b>EXPENSES TOTAL</b>	<b>\$672,857</b>	<b>\$901,391</b>	<b>\$1,029,551</b>		<b>1,094,612</b>	
<b>EXPENSES TOTAL</b>	<b>\$672,857</b>	<b>\$901,391</b>	<b>\$1,029,551</b>		<b>1,094,612</b>	
<b>Revenues</b>						
Intergovernmental	\$0	\$166,082	\$50,000		45,000	
Miscellaneous Revenue	\$40,000	\$40,000	\$40,000		40,000	
<b>REVENUES TOTAL</b>	<b>\$40,000</b>	<b>\$206,082</b>	<b>\$90,000</b>		<b>85,000</b>	

## 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	FY2024	FY2025	FY2026	FY2027
<b>allocation</b>				
ENVIRONMENTAL PROGRAMS ASSISTANT	1	1	1	1
<b>ALLOCATION</b>	<b>1</b>	<b>1</b>	<b>1</b>	<b>1</b>

There are no changes to the current level of staffing.

# Public Works

Fixed Assets Acquisition

Budget Unit 630-90-985 Vehicle/Equip Replacement - Non-Departmental - Fixed Assets Acquisition

## Budget at a Glance

PROPOSED	
	FY2027
<b>Total Revenues</b>	–
<b>Total Expenditures</b>	914,738.00
<b>Total FTE</b>	–

## Program Overview

This program purchases vehicles and equipment having a value greater than \$5,000 and expected life of more than one year. Equipment users are charged for the use of these assets through a depreciation schedule. Equipment used by Special Revenue and Enterprise funds are charged to the respective funds.

## Service Objectives

- Obtain quality equipment through competitive bidding.
- Purchase energy efficient vehicles whenever practical.
- Purchase quiet, ergonomic and environmentally friendly equipment whenever practical.

## Proposed Budget

It is recommended that City Council approve a budget of \$914,738 for the Fixed Assets Acquisition program. This represents an increase of \$114,854 (14.35%) from the FY 2025-26 Adopted Budget. The increase is due to mandated EV purchases required to comply with California Air Resources Control Board (CARB) zero-emission and grant requirements.

This budget includes \$890,000 for vehicle and equipment replacement assets. The chart below outlines the proposed budget requests.

Asset	Appropriation
Grounds: F350 Utility Dump replacement	\$105,000
Trees/ROW: F550 Chipper Body replacement	\$140,000
Trees/ROW: F350 Crew Cab Dump replacement	\$120,000

Trees/ROW: Transit 350 replacement	\$80,000
Facilities: Transit 350 eligible for replacement	\$80,000
Streets: F-150 eligible for replacement	\$80,000
Facilities: F-350 utility bed eligible for replacement	\$80,000
Fleet pool: Ford Fusion eligible for replacement	\$80,000
Facilities: Transit 350 eligible for replacement	\$80,000
Building: Ford Escape, Transmission failure, replacement	\$45,000

## Revenues and Expenditures

The following table details revenues and expenditures 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.

### Public Works: Fixed Assets Acquisition

	ACTUAL		ADOPTED	PROPOSED
	FY2024	FY2025	FY2026	FY2027
<b>Expenses</b>				
Expenses				
Special Projects	-\$12,184	\$8	\$780,000	890,000
Cost Allocation	\$7,868	\$19,111	\$19,884	24,738
<b>EXPENSES TOTAL</b>	<b>-\$4,316</b>	<b>\$19,119</b>	<b>\$799,884</b>	<b>914,738</b>
<b>EXPENSES TOTAL</b>	<b>-\$4,316</b>	<b>\$19,119</b>	<b>\$799,884</b>	<b>914,738</b>
<b>Revenues</b>				
Other Financing Sources	-	\$42,930	-	-
<b>REVENUES TOTAL</b>	<b>-</b>	<b>\$42,930</b>	<b>-</b>	<b>-</b>

## Staffing

There is no staffing associated with this program.

# Non-Departmental

## Department Overview

### Budget Units

	PROPOSED
	FY2027
<b>Expenses</b>	
Citywide - Non Departmental	18,444,200
<b>EXPENSES TOTAL</b>	<b>18,444,200</b>

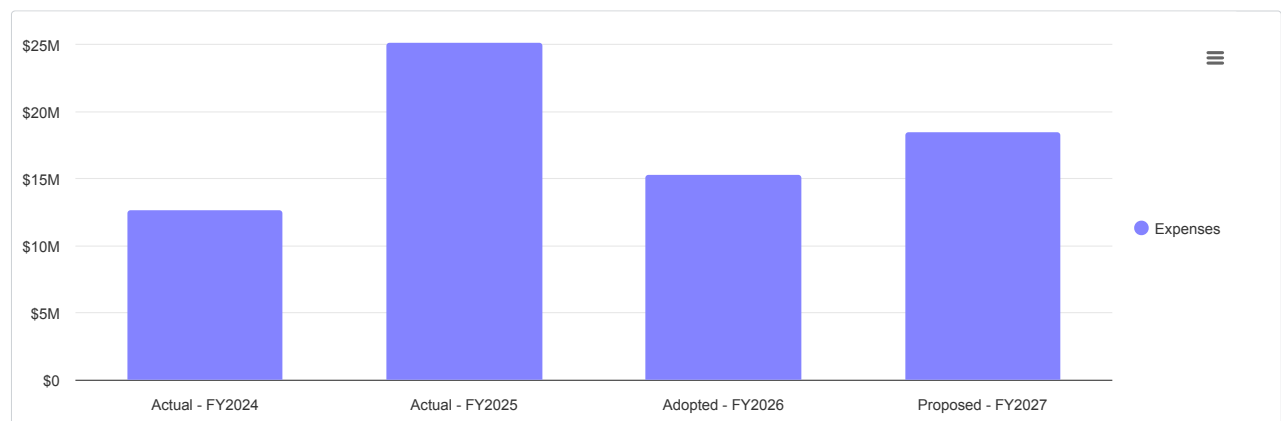
### Budget at a glance

	PROPOSED
	FY2027
<b>Total Revenues</b>	85,615,400.00
<b>Total Expenditures</b>	18,444,200.00
<b>Total FTE</b>	—

### Adopted Budget

It is recommended that City Council approve a budget of \$18,444,200 for Non-Departmental. This represents an increase of \$3,138,947 (20.5%) from the FY 2025-26 Adopted Budget due to increases in Transfers Out to other funds.

### Department Expenditure History



Data Updated: May 05, 2026, 12:06 AM

[View Report](#)

## 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.

	ACTUAL		ADOPTED		PROPOSED	
	FY2024	FY2025	FY2026	FY2027	FY2026	FY2027
<b>Expenses</b>						
Expenses						
Expenses	–	\$0	–	–	–	–
Materials and Supplies	\$10,501	\$18,142	\$19,000	19,000		
Contract Services	\$1,500	\$1,500	–	1,500		
Debt Services	\$2,677,600	\$2,676,200	\$2,676,600	2,673,600		
Transfers Out	\$12,111,086	\$22,454,710	\$12,609,653	15,750,100		
<b>EXPENSES TOTAL</b>	<b>\$14,800,687</b>	<b>\$25,150,552</b>	<b>\$15,305,253</b>	<b>18,444,200</b>		
<b>EXPENSES TOTAL</b>	<b>\$14,800,687</b>	<b>\$25,150,552</b>	<b>\$15,305,253</b>	<b>18,444,200</b>		
<b>Revenues</b>						
Revenues	–	\$523,419	–	–	–	–
Sales Tax	\$30,961,166	\$17,394,996	\$11,983,958	16,903,174		
Property Tax	\$33,036,853	\$34,425,468	\$35,413,310	35,939,222		
Transient Occupancy Tax	\$6,486,798	\$8,305,933	\$7,500,000	7,676,155		
Utility Tax	\$3,935,917	\$4,214,212	\$4,206,907	4,102,431		
Franchise Fees	\$4,313,669	\$4,383,827	\$4,394,563	4,475,281		
Other Taxes	\$1,970,611	\$3,210,883	\$1,841,495	1,763,401		
Licenses and Permits	\$30,345	\$31,765	\$26,859	28,411		
Use of Money	\$11,767,458	\$16,525,854	\$4,816,499	6,873,045		
Transfers In	\$6,522,152	\$11,023,952	\$7,978,600	6,336,100		
Intergovernmental	\$1,907,153	\$1,872,745	\$1,893,661	1,513,180		
Charges for Services	\$127,810	\$178,254	\$5,400	5,000		
Miscellaneous Revenue	\$978,958	\$129,001	–	–		
Other Financing Sources	\$30,750	\$2,928,386	–	–		
<b>REVENUES TOTAL</b>	<b>\$102,069,640</b>	<b>\$105,148,697</b>	<b>\$80,061,252</b>	<b>85,615,400</b>		

## Staffing

There is no staffing associated with this department.

# Non-Departmental

General Fund Non-Departmental

Budget Unit 100-90-001 General Fund - Non-Departmental - General Fund Non-Departmental

## Budget at a Glance

PROPOSED	
	FY2027
<b>Total Revenues</b>	76,939,837.00
<b>Total Expenditures</b>	9,024,100.00
<b>Total FTE</b>	–

## Program Overview

Non-Departmental programs encompass a variety of revenues that are not directly tied to any specific department or program. These revenues include sales tax, property tax, and transient occupancy tax revenues, which are then allocated to various departments as required.

Additionally, Non-Departmental programs also account for the transfers of monies between various funds, which provide subsidies and resources to the receiving fund to support operating, debt service, and capital project costs. General Fund subsidies are included in these transfers, which are evaluated annually to ensure that funds outside of the General Fund end the year with sufficient fund balance. Typically, transfers are made to Special Revenue and Enterprise Funds that require subsidies due to their revenues falling short of full program costs. Furthermore, the City has recurring transfers to fund the costs associated with Annual Debt Payment and Compensated Absences.

For more detailed information on General Fund revenues, please refer to the Financial Schedules: General Fund Revenues.

## Adopted Budget

It is recommended that City Council approve a budget of \$9,024,100 for the General Fund Non-Departmental program. This represents a decrease of \$1,589,533 (15.0%) from the FY 2025-26 Adopted Budget.

## Revenue and Expenditures

The following table details revenues and expenditures 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		ADOPTED	PROPOSED
	FY2024	FY2025	FY2026	FY2027
<b>Expenses</b>				
Expenses				
Expenses	–	\$0	–	–
Materials and Supplies	\$8,948	\$18,142	\$19,000	19,000
Transfers Out	\$6,595,284	\$13,199,130	\$10,594,653	9,005,100
<b>EXPENSES TOTAL</b>	<b>\$6,604,232</b>	<b>\$13,217,272</b>	<b>\$10,613,653</b>	<b>9,024,100</b>

	ACTUAL		ADOPTED	PROPOSED
	FY2024	FY2025	FY2026	FY2027
<b>EXPENSES TOTAL</b>	<b>\$6,604,232</b>	<b>\$13,217,272</b>	<b>\$10,613,653</b>	<b>9,024,100</b>
<b>Revenues</b>				
Revenues	–	\$523,419	–	–
Sales Tax	\$30,961,166	\$17,394,996	\$11,983,958	16,903,174
Property Tax	\$33,036,853	\$34,425,468	\$35,413,310	35,939,222
Transient Occupancy Tax	\$6,486,798	\$8,305,933	\$7,500,000	7,676,155
Utility Tax	\$3,935,917	\$4,214,212	\$4,206,907	4,102,431
Franchise Fees	\$4,313,669	\$4,383,827	\$4,394,563	4,475,281
Other Taxes	\$1,621,328	\$2,113,162	\$1,736,718	1,763,401
Licenses and Permits	\$30,345	\$31,765	\$26,859	28,411
Use of Money	\$8,414,389	\$12,639,708	\$3,907,336	5,934,876
Transfers In	\$96,000	–	–	–
Intergovernmental	\$263,134	\$188,041	\$124,404	111,886
Charges for Services	\$4,319	\$5,098	\$5,400	5,000
Miscellaneous Revenue	\$976,173	\$126,501	–	–
Other Financing Sources	–	\$2,912,435	–	–
<b>REVENUES TOTAL</b>	<b>\$90,140,091</b>	<b>\$87,264,566</b>	<b>\$69,299,455</b>	<b>76,939,837</b>

Receiving Fund	Description	FY 2025-26 Adopted Budget	FY 2026-27 Proposed Budget
Environmental Management Fund	Environmental Management	\$ 317,000	\$ 614,000
Community Development Block Grant (CDBG)	Community Development Block Grant	\$ 250,000	
Capital Reserve	Capital Improvement Projects	\$ 2,000,000	\$ 2,000,000
Transportation Fund	Sidewalk, Curb, and Gutter Maintenance	\$ 1,500,000	
Debt Service Fund	Annual Debt Payment	\$ 2,676,600	\$ 2,675,100
Blackberry Farm Fund	Blackberry Farm Golf		\$ 230,000
Sports Center Fund	Sports Center	\$ 1,235,000	\$ 460,000
Vehicle/Equip Replacement	Vehicle/Equip Replacement		\$ 357,000
Compensated Absences/LTD Fund	Compensated Absences	\$ 670,000	\$ 1,052,000
Retiree Medical Fund	Retiree Medical	\$ 1,946,053	\$ 1,617,000
<b>TOTAL</b>		<b>\$ 10,594,653.00</b>	<b>\$ 9,005,100.00</b>

## Staffing

There is no staffing associated with this program.

# Non-Departmental

Tree Fund Non-Departmental

Budget Unit 281-90-001 Tree Fund - Non-Departmental - Tree Fund Non-Departmental

## Budget at a Glance

PROPOSED	
	FY2027
<b>Total Revenues</b>	1,384.00
<b>Total Expenditures</b>	15,000.00
<b>Total FTE</b>	–

## Program Overview

Transfers represent transfers of monies between various funds. Tree Fund revenues are from in-lieu tree replacement fees and tree damage and removal fees. The revenues are transferred to the Street Tree Maintenance program to pay for new and replacement trees.

## Adopted Budget

It is recommended that City Council approve a budget of \$15,000 for the Tree Fund Non-Departmental program. This budget is unchanged from the FY 2025-26 Adopted Budget.

## Revenue and Expenditures

The following table details revenues and expenditures 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		ADOPTED		PROPOSED
	FY2024	FY2025	FY2026	FY2027	
<b>Expenses</b>					
Expenses					
Transfers Out	\$15,000	\$15,000	\$15,000	15,000	
<b>EXPENSES TOTAL</b>	<b>\$15,000</b>	<b>\$15,000</b>	<b>\$15,000</b>	<b>15,000</b>	
<b>EXPENSES TOTAL</b>	<b>\$15,000</b>	<b>\$15,000</b>	<b>\$15,000</b>	<b>15,000</b>	
<b>Revenues</b>					
Use of Money	\$2,877	\$3,852	\$1,277	1,384	
Charges for Services	\$7,900	\$14,737	–	–	
Miscellaneous Revenue	\$2,785	\$2,500	–	–	
<b>REVENUES TOTAL</b>	<b>\$13,562</b>	<b>\$21,089</b>	<b>\$1,277</b>	<b>1,384</b>	

## Staffing

There is no staffing associated with this program.



# Non-Departmental

Debt Service Non-Departmental

Budget Unit 365-90-001 Public Facilities Corp - Non-Departmental - Debt Service Non-Departmental

## Budget at a Glance

PROPOSED	
	FY2027
Total Revenues	-
Total Expenditures	-
Total FTE	-

## Program Overview

The Debt Service Non-Departmental Program accounts for the refinancing of debt instruments for the City's Public Facilities Corporation.

## Adopted Budget

There is no budget requested for this program. This budget was previously misallocated to a program intended for refinancing debt. In FY 2025-26, this budget was correctly reclassified under the Facility Lease Debt Service program 365-90-500, which appropriately reflects its purpose of financing debt.

## 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		ADOPTED		PROPOSED	
	FY2024	FY2025	FY2026	FY2027	FY2027	FY2027
<b>Expenses</b>						
-	-	-	-	-	-	-
<b>EXPENSES TOTAL</b>	-	-	-	-	-	-
<b>Revenues</b>						
Transfers In	\$2,677,600	\$2,677,450	-	-	-	-
<b>REVENUES TOTAL</b>	<b>\$2,677,600</b>	<b>\$2,677,450</b>	-	-	-	-

## Staffing

There is no staffing associated with this program.

# Non-Departmental

## Facility Lease Debt Service

Budget Unit 365-90-500 Public Facilities Corp - Non-Departmental - Facility Lease Debt Service

### Budget at a Glance

	PROPOSED
	FY2027
<b>Total Revenues</b>	2,675,100.00
<b>Total Expenditures</b>	2,675,100.00
<b>Total FTE</b>	–

### Program Overview

The Debt Service Program accounts for the payment of principal and interest and associated administrative costs incurred with the issuance of debt instruments for the City's Public Facilities Corporation. The budget funds the Corporation's annual payment of principal and interest on the City Hall/Library, Wilson/Memorial Open Space, and Library Certificates of Participation (COP) that will be paid off by the year 2030.

The majority of the borrowings occurred in early 1990 to acquire additional park real estate and expand community facilities. A breakdown of the capital acquisitions follows:

- Increased 90 acres of park real estate to 190 acres, a 111% increase
- Increased 26,031 sq ft of recreation building space to 84,460 sq ft, a 224% increase

Specific purchases included:

- Blackberry Farm - \$18 million, voter-approved debt
- Creekside Park - \$12 million, voter-approved debt
- Sports Center - \$8 million
- Quinlan Community Center, including park real estate - \$6.1 million
- Wilson Park and improvements - \$5.6 million
- Jollyman Park development - \$1 million
- City Hall renovation/improvements - \$1.7 million
- Library renovation/improvements - \$1.7 million
- New Library and Community Hall - \$10 million

Most recently, the City added debt to fund the new Library and Community Hall in 2004.

In May 2012, the Corporation refinanced its \$44 million in outstanding debt to lower the interest rate and save approximately \$350,000 per year in debt payments. On September 29, 2020, the City's 2020A Certificates of Participation (2020 COPs) were successfully sold to refund the City's 2012 Certificates of Participation for debt service savings. The refunding generated net present value savings of approximately \$3.14 million, 11.61% of refunded par, and a True Interest Cost of 0.72%. Savings to the City's General Fund amounts to approximately \$494,000 per year for the next ten years or almost \$5 million in total savings.

### Schedule of Lease Payments

Bond Year (Ending June 1)	Principal	Interest	Annual Lease Payment
2027	2,285,000	388,600	2,673,600
2028	2,380,000	297,200	2,677,200
2029	2,475,000	202,000	2,677,000
2030	2,575,000	103,000	2,678,000
<b>Total</b>	<b>\$9,715,000</b>	<b>\$990,800</b>	<b>\$10,705,800</b>

## Adopted Budget

It is recommended that City Council approve a budget of \$2,675,100 for the Facility Lease Debt Service program. This represents a decrease of \$1,500 (0.0%) from the FY 2025-26 Adopted Budget.

This budget is relatively unchanged from the prior fiscal year.

## Revenue and Expenditures

The following table details revenues and expenditures 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		ADOPTED		PROPOSED	
	FY2024	FY2025	FY2026	FY2027	FY2026	FY2027
<b>Expenses</b>						
Expenses						
Contract Services	\$1,500	\$1,500	–	1,500	–	1,500
Debt Services	\$2,677,600	\$2,676,200	\$2,676,600	2,673,600	\$2,676,600	2,673,600
<b>EXPENSES TOTAL</b>	<b>\$2,679,100</b>	<b>\$2,677,700</b>	<b>\$2,676,600</b>	<b>2,675,100</b>	<b>\$2,676,600</b>	<b>2,675,100</b>
<b>EXPENSES TOTAL</b>	<b>\$2,679,100</b>	<b>\$2,677,700</b>	<b>\$2,676,600</b>	<b>2,675,100</b>	<b>\$2,676,600</b>	<b>2,675,100</b>
<b>Revenues</b>						
Transfers In	–	–	\$2,676,600	2,675,100	–	2,675,100
<b>REVENUES TOTAL</b>	<b>–</b>	<b>–</b>	<b>\$2,676,600</b>	<b>2,675,100</b>	<b>–</b>	<b>2,675,100</b>

## Staffing

There is no staffing associated with this program.

# Non-departmental

Capital Reserve Non-Departmental

Budget Unit 429-90-001 Capital Reserve - Non-Departmental - Capital Reserve Non-Departmental

## Budget at a Glance

	PROPOSED
	FY2027
<b>Total Revenues</b>	2,000,000.00
<b>Total Expenditures</b>	6,730,000.00
<b>Total FTE</b>	–

## Program Overview

Transfers represent transfers of monies between various funds. These transfers provide subsidies and resources to the receiving fund to support operating, debt service, and capital project costs. General Fund subsidies to other funds and funding of capital projects are included in transfers.

Transfers out from the Capital Reserve vary from year to year depending on the projects selected in the Capital Improvement Program. In addition, funding sources for each project are reviewed and then allocated appropriately. After this review, the remaining balance of the project left to fund is then transferred from the Capital Reserve Fund.

## Adopted Budget

It is recommended that City Council approve a budget of \$6,730,000 for the Capital Reserve Non-Departmental program. This represents an increase of \$4,730,000 (237.0%) from the FY 2025-26 Adopted Budget.

## Revenue and Expenditures

The following table details revenues and expenditures 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		ADOPTED		PROPOSED
	FY2024	FY2025	FY2026	FY2027	
<b>Expenses</b>					
Expenses					
Transfers Out	\$3,384,299	\$8,547,580	\$2,000,000	6,730,000	
<b>EXPENSES TOTAL</b>	<b>\$3,384,299</b>	<b>\$8,547,580</b>	<b>\$2,000,000</b>	<b>6,730,000</b>	
<b>EXPENSES TOTAL</b>	<b>\$3,384,299</b>	<b>\$8,547,580</b>	<b>\$2,000,000</b>	<b>6,730,000</b>	
<b>Revenues</b>					
Use of Money	\$326,117	\$226,252	–	–	
Transfers In	\$300,000	\$4,360,354	\$2,000,000	2,000,000	
<b>REVENUES TOTAL</b>	<b>\$626,117</b>	<b>\$4,586,606</b>	<b>\$2,000,000</b>	<b>2,000,000</b>	

## Staffing

There is no staffing associated with this program.

# Glossary of Budget Terminology

The City's budget contains specialized and technical terminology that is unique to public finance and budgeting. To help the reader understand the terms, a glossary of budgetary terminology is found below.

**Accrual** – A basis of accounting in which revenues are recognized in the accounting period in which they are earned and expenses are recognized in the period in which they are incurred.

**Adopted Budget** – Revenues and appropriations approved by the City Council in June for the following fiscal year.

**Allocated Costs** – An expense charged by one department/division to another for services performed or expenditures of a general nature that are charged to one main account and allocated to other departments/divisions by a specified formula.

**Amended Budget** – The status of appropriations between July 1 and June 30 includes the adopted budget, budget amendments, prior year encumbrances, approved carryovers, and transfers between objects, divisions and departments.

**Appropriation** – An authorization made by the City Council that permits the City to incur obligations and to make expenditures of resources.

**Balanced Budget** – A balanced budget requires that budgeted expenditures be equal to or less than projected revenues for the budget year.

**Budget** – A financial plan for a specific period of time (fiscal year) that matches all planned revenues and expenditures with various municipal services.

**Budget Amendment** – A legal procedure to revise a budget appropriation. Adjustments to expenditures within or between departmental budgets may be accomplished administratively. City Council approval is required for additional appropriations from fund balances or from new revenue sources.

**California Department of Tax and Fee Administration** – A state agency responsible for administering various taxes, fees, and surcharges in California. This includes the collection and administration of sales and use taxes, which is a major revenue source for the state and local governments.

**Capital Improvement Program** – A plan for capital expenditures to provide for the acquisition, expansion, or rehabilitation of an element of the City's physical plant to be incurred over a fixed period of several future years.

**Capital Outlay** – Expenditures relating to the purchase of equipment, land, and other fixed assets.

**Cost Allocation Plan** – A plan that details how indirect costs are calculated and allocated to user departments.

**Cost Recovery** – The establishment of user fees that is equal to the full cost of providing services.

**Deficit** – Occurs when expenditures exceed revenues.

**Department** – A major administrative segment of the City that indicates overall management responsibility for an operation or a group of related operations within a functional area.

**Division** – A unit of organization that reports to a department.

**Enterprise Fund** – A fund established to account for activities that are financed and operated in a manner similar to private business enterprises, in which costs of providing services are primarily recovered through user fees.

**Expenditure** – Utilization of fund resources. Expenditures include operating expenses, debt service, and capital outlays.

**Expenditure Category** – A basis for distinguishing types of expenditures. The major expenditure categories used by the City are employee compensation, employee benefits, materials, contract services, appropriations for contingency, special projects, capital outlay and debt service.

**Fiscal Year** – A twelve-month time period signifying the beginning and ending period for recording financial transactions. The City has specified July 1 through June 30 for its fiscal year.

**Full-Time Equivalent (FTE)** – The ratio of a position in comparison to the amount of time a regular, full-time employee normally works in a year. A full-time employee (1.00 FTE) is paid for 2,080 hours a year. Positions budgeted to work less than full-time are expressed as a percent of full-time.

**Fund** – A fiscal and accounting entity for which the recording of financial transactions is made for the purpose of carrying on specific activities in accordance with the requirements placed upon the use of financial resources.

**Fund Balance** – The net effect of assets less liabilities at any given point in time.

**General Fund** – The fund used to account for the major operating revenues and expenditures of the City, except for those financial resources that are required to be accounted for in another fund category. General Fund revenues are derived primarily from property and other taxes.

**Goal** – Broad mission statements that define the purpose of a department.

**Governmental Fund** – Account for activities that are primarily tax-supported operations or other mandatory payments. Reported using the current financial resources measurement focus and the modified accrual basis of accounting.

**Infrastructure** – Long-lived capital assets that normally are stationary in nature and can be preserved for a significantly greater number of years than most capital assets. Examples include roadways, bridges, and drainage systems.

**Internal Service Fund** – A fund used to account for the services provided by one department to other departments on a cost-reimbursement basis.

**Modified Accrual** – Under the modified accrual basis of accounting, revenues are recognized in the period in which they become available and measurable, and expenditures are recognized at the time a liability is incurred pursuant to appropriation authority.

**Operating Budget** – A financial plan for the provision of direct service and support functions that provide basic governmental services. The operating budget contains appropriations for such expenditures as employee compensation, materials, contract services, capital outlay, and debt service. It does not include Capital Improvement Project expenditures.

**Program** – A unit or organization that reports to a division.

**Reserve** – An account used to designate a portion of the fund balance for specific future use and is, therefore, not available for general appropriation.

**Revenue** – Increases in fund resources. Revenues include income from user fees, taxes, permits, and other sources.

**Self-Supporting Activity** – An enterprise activity where all service costs (including principal and interest debt payments) are primarily covered solely from the earnings of the enterprise.

**Structural Deficit** – The amount by which a government's expense is higher than its revenue received, regardless of the economic climate.

**Subsidy** – Supplemental resources provided to ensure adequate funding when anticipated expenditures exceed revenues.

**Transfer Out** – Amounts transferred from one fund to another to assist in financing the services for the recipient fund.

**User Fees** – Fees charged to users of a particular service provided by the City.

# Commonly Used Acronyms

ABAG	Association of Bay Area Governments
ACFR	Annual Comprehensive Financial Report
ARPA	American Rescue Plan Act
B/PAC	Bicycle/Pedestrian Advisory Committee
BAAQMD	Bay Area Air Quality Management District
BMR	Below Market Rate
CAP	Cost Allocation Plan
CARES	Coronavirus Aid, Relief, and Economic Security Act
CDTFA	California Department of Tax and Fee Administration
CMTA	California Municipal Treasurers Association
CPI	Consumer Price Index
CPUC	California Public Utilities Commission
CSMFO	California Society of Municipal Finance Officers
CWP	City Work Program
EAP	Employee Assistance Program
EIR	Environmental Impact Statement
EOC	Emergency Operations Center
ERAF	Education Revenue Augmentation Fund
FEMA	Federal Emergency Management Agency
FLSA	Fair Labor Standards Act
FPPC	Fair Political Practices Commission
FSA	Flexible Spending Account

FY	Fiscal Year
GASB	Governmental Accounting Standards Board
GFOA	Governmental Finance Officers Association
HVAC	Heating Ventilation and Air Conditioning
JPA	Joint Powers Authority
LAIF	Local Agency Investment Fund
LTD	Long Term Disability
MOU	Memorandum of Understanding
MTC	Metropolitan Transportation Commission
OES	Office of Emergency Services
OPEB	Other-Post Employment Benefits
PC	Planning Commission
PEMHCA	Public Employees' Medical and Hospital Care Act
PERS	(aka CalPERS) Public Employees' Retirement System
PTA	Parent Teacher Association
RDA	Redevelopment Agency
RFP	Request for Proposals
RFQ	Requests for Qualifications
RHNA	Regional Housing Needs Allocation
RMS	Records Management System
RWQCB	Regional Water Quality Control Board
UAL	Unfunded Actuarial Liability
UBC	Uniform Building Code
VSP	Vision Service Plan

# Revenues, Expenditures, and Fund Balance Table

Sample Revenues, Expenditures, and Fund Balance Table

Category	2024	2025	2026	2027
	Actual	Actual	Adopted Budget	Proposed Budget
<b>Revenues</b>				
Taxes	-	-	-	-
Licenses and Permits	-	-	-	-
Use of Money and Property	-	-	-	-
Intergovernmental Revenue	-	-	-	-
Charges for Services	-	-	-	-
Fines and Forfeitures	-	-	-	-
Miscellaneous Revenue	-	-	-	-
Other Financing Sources	-	-	-	-
Interdepartmental Revenue	-	-	-	-
<b>Total Revenues</b>	-	-	-	-
<b>Expenditures</b>				
Employee Compensation	-	-	-	-
Employee Benefits	-	-	-	-
Materials	-	-	-	-
Contract Services	-	-	-	-
Cost Allocation	-	-	-	-
Capital Outlay	-	-	-	-
Special Projects	-	-	-	-
Other Financing Uses	-	-	-	-
Debt Service	-	-	-	-
Transfers Out	-	-	-	-
Contingencies	-	-	-	-
<b>Total Expenditures</b>	-	-	-	-
<b>Change in Fund Balance</b>	-	-	-	-
General Fund Costs	-	-	-	-

**Taxes** – Money received from taxes such as sales, property, transient occupancy, and utility tax

**Licenses and Permits** – Money received from license and permit fees

**Use of Money and Property** – Interest earnings, and facility and concession rents

**Intergovernmental Revenue** – Money received from federal, state, or local governments such as grants

**Charges for Services** – Fees collected for services provided by City departments

**Fines and Forfeitures** – Money received from fines and penalties

**Miscellaneous Revenue** – Money received from various sources such as donations, salvage, and legal settlements

**Other Financing Sources** – Money received from bond proceeds, fixed asset proceeds, and refundable deposits

**Interdepartmental Revenue** – Interdepartmental service charges and transfers

**Total Revenues** – Total of all revenue categories

**Employee Compensation** – Cost of full-time and part-time salaries and overtime

**Employee Benefits** – Cost of employee benefits including CalPERS retirement, health insurance, and other benefits

**Materials** – All materials purchased for repair and maintenance, operational activities such as books, uniforms and recreation supplies, office supplies, and conference and training costs

**Contract Services** – All legal, consulting, and other professional goods and services, contract repair and maintenance, utility charges, training and memberships, equipment rentals, insurance, and employment services

**Cost Allocation** – Cost of services from other City departments

**Capital Outlay** – Expenditures for tangible fixed assets including land, buildings, vehicles, infrastructure, furniture, equipment, and City vehicles used in operation beyond one year

**Special Projects** – One-time projects or costs

**Other Financing Uses** – Depreciation and refundable deposit expenses

**Debt Service** – Principal and interest payments for outstanding debt

**Transfers Out** – Transfers out to other City funds

**Contingencies** – Funds for unexpected expenses and emergencies (1.25% of budgeted materials and contract costs)

**Total Expenditures** – Total of all expenditure categories

**Change in Fund Balance** – Total Revenues minus Total Expenditures plus General Fund Contribution. Fund balance is the difference between assets and liabilities.

**General Fund Costs** – Use of General Fund fund balance, for programs in the General Fund, or use of transfers from the General Fund, for programs not in the General Fund.

The inclusion of current and historical "actual" and "budget" information is a necessary component of the Government Finance Officer's Association (GFOA) reporting requirements. Due to the extensive amount of financial data, it is important to understand the meaning of these tables. "Actual" data represents actual revenues or expenditures that have been recognized or incurred in the respective fiscal year. Although amounts were budgeted in those years, these actual amounts are irrespective of the budget which should be taken into account when comparing historical actuals with current budgeted figures. Historical budget versus actual information for the last 4 fiscal years at the account detail level is available in the Appendix on the City's budget website ([cupertino.org/budget](http://cupertino.org/budget)).

# CIP Schedule

Project	Program	External Funding	City Funding	Total Proposed Budget
Citywide Building Conditions FCA Implementation (annually funded)	420-99-063		1,250,000	1,250,000
City Hall Annex	420-99-248	-	5,000,000	5,000,000
BBG Golf Course Pro Shop Renovation	420-99-277	-	120,000	120,000
Sports Center Courts Resurfacing	420-99-278	-	210,000	210,000
SCB/SR 85 NB Ramp Intersection Improvements	420-99-279	600,000	-	600,000
Memorial Park Pickleball Sound Attenuation	420-99-280		150,000	150,000
Blesch Property Improvements	420-99-281	TBD	TBD	TBD
CIP Preliminary Planning & Design	420-99-047		125,000	125,000
Capital Project Support	420-99-048		50,000	50,000
<b>TOTAL</b>		<b>\$ 600,000</b>	<b>\$ 6,905,000</b>	<b>\$ 7,505,000</b>

The City's Capital Improvement Programs (CIP) details will be included in the City's CIP book that is produced by the CIP division of the Public Works department. Additional details on these and other CIP projects can be found there.

Budgeted appropriations for CIP Preliminary Planning & Design and Capital Project Support are part of the CIP base budget. As these are not projects they were not presented to the Council at the CIP study session, but are being included here to show the total CIP budget.

# Personnel Schedule

	FY 17-18	FY 18-19	FY 19-20	FY 20-21	FY 21-22	FY 22-23	FY 23-24	FY 24-25	FY 25-26	FY 26-27	Change
<b>COUNCIL AND COMMISSIONS</b>											
City Council	1.15	1.05	0.85	0.85	0.85	0.85	0.85	0.90	0.90	0.65	-0.25
Sister Cities	0.10	0.10	0.40	0.10	0.10	0.10	0.10	0.05	0.05	0.05	0.00
Technology, Information & Communications Commission	0.00	0.00	0.05	0.07	0.07	0.07	0.07	0.07	0.07	0.07	0.00
Library Commission	0.05	0.05	0.03	0.10	0.15	0.10	0.10	0.10	0.1	0.1	0.00
Fine Arts Commission	0.15	0.15	0.15	0.15	0.15	0.15	0.10	0.10	0.1	0.1	0.00
Public Safety Commission	0.00	0.05	0.05	0.05	0.05	0.05	0.05	0.05	0.05	0.4	0.35
Bicycle and Pedestrian Commission	0.00	0.00	0.00	0.15	0.15	0.15	0.15	0.15	0.05	0.05	0.00
Parks and Recreation Commission	0.10	0.10	0.12	0.10	0.10	0.10	0.10	0.10	0.1	0.1	0.00
Teen Commission	0.30	0.30	0.30	0.30	0.30	0.05	0.05	0.05	0.05	0.05	0.00
Planning Commission	0.25	0.30	0.31	0.26	0.26	0.26	0.26	0.26	0.26	0.32	0.06
Housing Commission	0.15	0.15	0.15	0.15	0.15	0.15	0.15	0.25	0.25	0.2	-0.05
Sustainability Commission	0.10	0.10	0.10	0.15	0.15	0.15	0.15	0.05	0.05	0.05	0.00
Audit Committee	0.00	0.00	0.00	0.10	0.10	0.10	0.10	0.10	0.1	0.1	0.00
<b>TOTAL COUNCIL AND COMMISSIONS</b>	<b>2.35</b>	<b>2.35</b>	<b>2.51</b>	<b>2.53</b>	<b>2.58</b>	<b>2.28</b>	<b>2.23</b>	<b>2.23</b>	<b>2.13</b>	<b>2.24</b>	<b>0.11</b>
<b>ADMINISTRATION</b>											
City Manager	3.37	3.62	4.90	3.90	4.90	6.90	6.90	6.60	7.20	7.45	0.25
Sustainability	1.80	1.80	1.40	1.80	1.80	1.80	1.80	0.00	0.00	0.00	0.00
Office of Communications	1.85	2.15	2.65	2.95	2.95	3.65	2.65	1.95	1.95	1.85	-0.10
Video	0.00	0.00	0.00	3.00	3.00	1.50	0.00	0.00	0.00	0.00	0.00
Community Outreach & Neighborhood Watch	0.00	0.00	0.75	0.75	0.75	1.00	1.00	1.00	0.00	0.00	0.00
Office of Emergency Management	0.00	0.00	0.95	0.95	1.95	1.95	1.95	1.95	0.00	2.00	2.00
Economic Development	0.00	0.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	0.00
City Clerk	3.10	2.90	2.50	2.50	2.50	3.50	3.50	3.50	5.00	5.00	0.00
City Attorney	4.00	5.00	1.00	1.00	1.00	3.00	3.00	3.00	3.00	3.00	0.00
Human Resources		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	5.00	5.00
<b>TOTAL ADMINISTRATION</b>	<b>14.12</b>	<b>15.47</b>	<b>15.15</b>	<b>17.85</b>	<b>19.85</b>	<b>24.30</b>	<b>21.80</b>	<b>19.00</b>	<b>18.15</b>	<b>25.30</b>	<b>7.15</b>
<b>INNOVATION AND TECHNOLOGY</b>											
Administration	0.85	0.70	0.55	0.53	0.53	0.53	0.53	0.25	0.25	0.13	-0.12
Video	3.25	3.20	3.25	0.00	0.00	1.50	3.00	3.13	3.13	3.35	0.22
Applications	3.20	3.45	3.45	3.50	3.50	3.50	3.50	3.05	4.05	3.53	-0.52
Infrastructure	4.60	4.50	4.50	4.50	4.50	4.50	4.50	4.30	4.30	4.52	0.22
GIS	2.65	3.20	3.20	3.40	3.40	3.40	3.40	3.20	2.20	2.40	0.20
<b>TOTAL INNOVATION AND TECHNOLOGY</b>	<b>14.55</b>	<b>15.05</b>	<b>14.95</b>	<b>11.93</b>	<b>11.93</b>	<b>13.43</b>	<b>14.93</b>	<b>13.93</b>	<b>13.93</b>	<b>13.93</b>	<b>0.00</b>
<b>FINANCE (PREVIOUSLY ADMINISTRATIVE SERVICES)</b>											
Administration	2.80	3.80	3.80	3.75	3.75	3.75	1.40	1.40	1.40	1.60	0.20
Finance	6.00	7.00	8.00	7.95	7.95	9.95	11.30	11.30	12.30	11.80	-0.50
Human Resources	3.20	3.20	4.20	4.20	5.20	5.20	5.20	5.20	5.20	0.00	-5.20
<b>TOTAL FINANCE</b>	<b>12.00</b>	<b>14.00</b>	<b>16.00</b>	<b>15.90</b>	<b>16.90</b>	<b>18.90</b>	<b>17.90</b>	<b>17.90</b>	<b>18.90</b>	<b>13.40</b>	<b>-5.50</b>
<b>PARKS AND RECREATION</b>											
Administration	2.90	3.85	4.55	4.55	4.50	6.70	4.90	4.90	4.90	5.85	0.95
Business and Community Services	10.60	10.30	8.00	7.45	6.25	6.50	6.25	5.25	5.50	5.50	0.00
Recreation and Education	10.70	10.00	10.05	10.55	8.55	6.75	7.70	8.50	8.60	8.60	0.00
Office of Emergency Services		0.00	0.00	0.00	0.00	0.00	0.00	0.00	1.95	0.00	-1.95
Community Outreach & Neighborhood Watch		0.00	0.00	0.00	0.00	0.00	0.00	0.00	1.00	0.00	-1.00
Sports, Safety and Outdoor Recreation	10.93	10.65	9.50	9.35	8.58	9.53	8.78	8.98	8.63	8.68	0.05
<b>TOTAL PARKS AND RECREATION</b>	<b>35.13</b>	<b>34.80</b>	<b>32.10</b>	<b>31.90</b>	<b>27.88</b>	<b>29.48</b>	<b>27.63</b>	<b>27.63</b>	<b>30.58</b>	<b>28.63</b>	<b>-1.95</b>

	FY 17-18	FY 18-19	FY 19-20	FY 20-21	FY 21-22	FY 22-23	FY 23-24	FY 24-25	FY25-26	FY26-27	Change
<b>COMMUNITY DEVELOPMENT</b>											
Administration	0.55	0.55	0.60	0.50	0.50	0.50	0.50	0.50	0.5	0.5	0.00
Planning	10.63	10.58	9.67	9.97	12.07	14.67	12.97	12.87	12.57	12.85	0.28
Housing Services	0.80	0.80	0.80	0.80	1.70	3.10	1.70	1.70	0.9	1.15	0.25
Building	13.85	13.95	13.97	14.22	15.22	15.22	15.22	15.22	15.22	14.3	-0.92
Economic Development	1.00	1.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Muni/Building Code Enforcement	1.25	1.25	0.25	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Code Enforcement	0.00	0.00	3.00	3.00	3.00	4.00	4.00	4.00	4.00	4.18	0.18
<b>TOTAL COMMUNITY DEVELOPMENT</b>	<b>28.08</b>	<b>28.13</b>	<b>28.29</b>	<b>28.49</b>	<b>32.49</b>	<b>37.49</b>	<b>34.39</b>	<b>34.29</b>	<b>33.19</b>	<b>32.98</b>	<b>-0.21</b>
<b>PUBLIC WORKS</b>											
Administration	3.25	3.25	2.05	3.05	3.05	3.45	3.95	3.95	3.95	3.95	0.00
Environmental Programs	6.27	6.20	6.10	7.55	8.52	8.57	8.52	10.12	10.17	10.07	-0.10
Development Services	7.50	8.50	11.50	11.20	11.70	12.55	9.65	7.65	8.15	8.65	0.50
Service Center	3.05	2.55	3.65	3.50	3.50	3.25	3.05	3.00	3.00	3.00	0.00
Grounds	19.60	20.00	20.00	20.00	20.00	20.00	19.00	18.00	18.00	18.00	0.00
Streets	13.95	13.95	13.95	13.45	13.45	14.40	13.55	13.90	13.85	13.85	0.00
Trees and Right of Way	16.40	16.00	17.00	17.00	17.00	17.00	17.00	17.00	18.00	18.00	0.00
Facilities and Fleet	8.00	8.00	8.00	8.00	8.00	8.00	7.00	7.00	8.00	8.00	0.00
Transportation	6.50	6.50	6.50	6.40	6.90	6.90	6.40	6.40	6.00	6.00	0.00
<b>TOTAL PUBLIC WORKS</b>	<b>84.52</b>	<b>84.95</b>	<b>88.75</b>	<b>90.15</b>	<b>92.12</b>	<b>94.12</b>	<b>88.12</b>	<b>87.02</b>	<b>89.12</b>	<b>89.52</b>	<b>0.40</b>
<b>LAW ENFORCEMENT</b>											
Code Enforcement	2.00	2.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
<b>TOTAL LAW ENFORCEMENT</b>	<b>2.00</b>	<b>2.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>
<b>TOTAL BENEFITTED POSITIONS</b>	<b>192.75</b>	<b>196.75</b>	<b>197.75</b>	<b>198.75</b>	<b>203.75</b>	<b>220.00</b>	<b>207.00</b>	<b>202.00</b>	<b>206.00</b>	<b>206.00</b>	<b>0.00</b>
<b>TOTAL BENEFITTED POSITIONS &amp; COUNCILMEMBERS</b>	<b>197.75</b>	<b>201.75</b>	<b>202.75</b>	<b>203.75</b>	<b>208.75</b>	<b>225.00</b>	<b>212.00</b>	<b>207.00</b>	<b>211.00</b>	<b>211.00</b>	<b>0.00</b>