



## ADMINISTRATIVE SERVICES DEPARTMENT

CITY HALL  
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### CITY COUNCIL STAFF REPORT

Meeting: June 18, 2019

#### Subject

Public hearing to consider and approve the Capital Improvement Plan (CIP); and the Recommended Budget for Fiscal Year (FY) 2019-20; and the Adoption of the Recommended Budget; and Establishment of the Appropriation Limit, and related actions; or take other action to approve interim expenditures.

#### Recommended Action

1. Adopt Resolution No. 19-\_\_\_\_ establishing an Operating Budget for FY 2019-20
  - a. Approve an additional \$1,750,000 in appropriations to fund the Community Shuttle Pilot Program
  - b. Approve Community Funding Requests of \$89,800 as included in the FY 2019-20 Operating Budget
  - c. Approve an additional \$132,695 in appropriations to fund one new full time, benefitted Accounting Technician Position
  - d. Approve an additional \$1,124,725 in appropriations to fund depreciation expense for FY 2019-20
  - e. Approve an additional \$12,533 in appropriations to fund contingency for City Manager Divisions.
  - f. Approve the removal of the HVAC request in the amount of \$30,000
  - g. Approve the hiring of a new two-year limited term Assistant Engineer level position at a cost not to exceed \$175,000 per year
  
2. Adopt Resolution No. 19-\_\_\_\_ establishing a Capital Improvement Program budget of \$39,532,418 for FY 2019-20.
  - a. Approve \$14,870,000 of transfers out from the Capital Reserve to fund the Capital Improvement Program budget in FY 2019-20 as noted below:
    - \$13,470,000 to Capital Improvement Projects Capital Projects Fund
    - \$1,275,000 Cupertino Sports Center Enterprise Fund
    - \$125,000 to Recreation Programs Enterprise Fund
  - b. Approve Apple, Inc., donation in the amount of \$9,792,418 and appropriate \$9,792,418 to fund the projects identified in the 2016 Bicycle Transportation Plan, 2018 Pedestrian Plan, School Walk Audit, and Mary Avenue Protected Bikeway as follows:

- \$1,000,000 for McClellan Road Separated Bikeway Project (Byrne to Imperial) in Capital Improvement Projects Capital Projects Fund
  - \$1,000,000 for McClellan Road Separated Bikeway Project (Stelling to Torre) in Capital Improvement Projects Capital Projects Fund
  - \$160,000 for De Anza Blvd/McClellan Pacifica Signal Modification in Capital Improvement Projects Capital Projects Fund
  - \$430,000 for McClellan Road Sidewalk Improvements Project in Capital Improvement Projects Capital Projects Fund
  - \$2,035,000 for McClellan Road Sidewalk Improvements Project in Transportation Special Revenue Fund
  - \$1,800,000 for Junipero Serra Trail in Capital Improvement Projects Capital Projects Fund
  - \$1,980,555 for Bubb Road Project in Capital Improvement Projects Capital Projects Fund
  - \$165,000 for Mary Avenue Protected Bikeway in Capital Improvement Projects Capital Projects Fund
  - \$1,221,863 for School Walk Audit Projects in Capital Improvement Projects Capital Projects Fund
- c. Approve the removal in appropriations of \$65,000 for Bicycle Wayfinding Implementation
  - d. Approve the reduction in appropriations of \$5,050,000 for Library Expansion
  - e. Approve the additional \$1,500,000 in appropriations to fund the McClellan Ranch Preserve Community Garden Improvements
  - f. Approve the reduction in appropriations for Capital Project Support for \$50,000
  - g. Approve the reduction in appropriations for CIP Preliminary Planning & Design for \$125,000
  - h. Approve the additional \$45,000 in appropriations to fund Street Light Installation – Annual Infill
  - i. Approve the reduction in appropriations of \$662,400 for Solar EV Chargers at Sports Center
  - j. Approve the removal in appropriations of \$2,200,000 for Linda Vista Trail
3. Adopt Resolution No. 19- \_\_\_\_ establishing an Appropriation Limit of \$104,753,580 for FY 2019-20

### Description

The California Government Code requires a Public Hearing be held prior to the adoption of the City's budget. The purpose of the public hearing is to provide an opportunity for residents to voice their opinions on the City's budget and the appropriations limit. In prior years the budget hearing and adoption were held in separate meetings. California Government Code permits the budget hearing and adoption of budget to take place in the same meeting. Staff is recommending Council do both at the same meeting for FY 2019-20. Council will first hold the public hearing then after the public hearing is closed, move to consider budget adoption. In addition, Article XIII B of the California Constitution established appropriations limits on government agencies within California. Originally established by Proposition 4 in 1979, the appropriations limit places a maximum limit on the appropriations of tax proceeds that can be made by the state, school districts, and local governments in California.

### Fiscal Impact

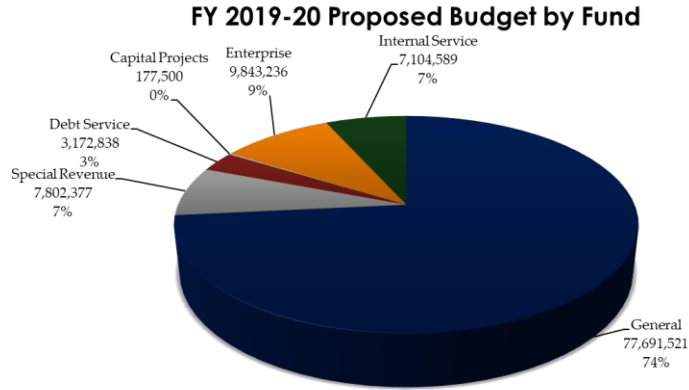
The Proposed Budget reflects a total City budget of \$105.8 million, a decrease of \$25.9 million, or 19.7%, when compared to the FY 2018-19 Adopted Budget. This is primarily due to the Capital Improvement Program not being incorporated in the Proposed Budget document. The recommended budget is summarized by fund and source of funding in the following table and pie chart:

<b>Fund Type</b>	<b>Total Adopted Expenditures</b>	<b>Total Adopted Revenue</b>	<b>Change in Fund Balance/Net Position</b>
<b>General</b>	\$ 77,691,521	\$ 87,100,152	\$ 9,408,631
<b>Special Revenue</b>	\$ 7,802,377	\$ 9,906,203	\$ 2,103,826
<b>Debt Service</b>	\$ 3,172,838	\$ 3,172,838	\$ -
<b>Capital Projects</b>	\$ 177,500	\$ -	\$ (177,500)
<b>Enterprise</b>	\$ 9,843,236	\$ 8,091,827	\$ (1,751,409)
<b>Internal Service</b>	\$ 7,104,589	\$ 8,129,553	\$ 1,024,964
<b>Total</b>	<b>\$ 105,792,061</b>	<b>\$ 116,400,573</b>	<b>\$ 10,608,512</b>

FY 2019-20 Proposed Budget by Fund  
\$105,792,061

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As illustrated in the following chart, the majority of the General Fund supports costs for public works, planning and community development, and law enforcement.



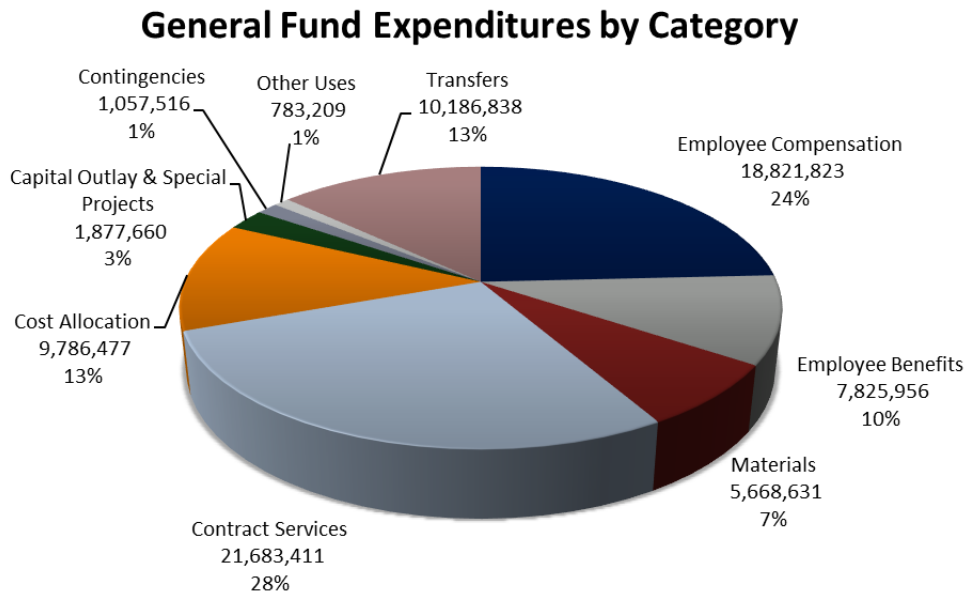
### General Fund

The General Fund pays for core services such as public safety, parks and recreation, planning and community development, streets and trees, and a host of other vital services. The revenue used to pay for these services comes primarily from local taxes such as property tax and sales tax, franchise fees, charges for services, and a variety of other discretionary sources.

This year, department budgets reflect a zero-base budget in which all expenses were justified, removing any one-time costs, and accounting for changes in personnel costs and any other anticipated/known increased costs in FY 2019-20. In the zero-base process, every function of the City is analyzed for its needs and costs. The budget is then built around what is needed for the upcoming period, regardless of whether each budget is higher or lower than the previous fiscal year.

### FY 2019-20 Proposed General Fund Budget by Category

\$77,691,521



The City’s General Fund is recommended at \$77.7 million, an increase of \$0.05 million, or 0%, from the FY 2019 Adopted Budget. The General Fund is balanced through the use of General Fund revenue of \$87.1 million and is projected to end FY 2019 with approximately \$14.7 million in unassigned fund balance that may be transferred to the Capital Reserve per the Reserve and One Time Use Policy as part of the City’s year-end process. The transfer is not reflected in the Proposed Budget.

**General Fund Revenue**

For FY 2019-20, General Fund revenue estimates (excluding fund balance) total \$87.1 million, representing a 13.3% increase from the FY 2018-19 Adopted Budget. The following table represents the total General Fund revenue:

<b>GENERAL FUND REVENUE SUMMARY</b>					
<b>REVENUES</b>	<b>FY 16-17 Actuals</b>	<b>FY 17-18 Actuals</b>	<b>FY 18-19 Adopted</b>	<b>FY 19-20 Adopted</b>	<b>Percent Change</b>
Sales Tax	26,932,012	26,164,531	23,637,000	25,637,093	8.5%
Property Tax	20,219,077	22,433,806	22,766,000	24,703,218	8.5%
Transient Occupancy	6,023,681	6,810,718	8,252,000	9,666,056	17.1%
Utility Tax	3,082,408	3,146,398	3,200,000	3,198,644	0.0%
Franchise Fees	3,409,572	3,563,820	3,042,000	3,162,457	4.0%
Other Taxes	2,981,883	1,339,860	1,150,000	1,181,050	2.7%
Licenses & Permits	2,536,924	2,757,929	2,685,000	2,524,000	-6.0%
Use of Money & Property	1,210,231	1,342,626	692,000	1,330,579	92.3%
Intergovernmental	330,107	1,000,777	326,000	354,547	8.8%
Charges for Services	17,913,165	10,548,179	9,419,276	13,233,225	40.5%
Fines & Forfeitures	593,122	575,032	615,000	615,000	0.0%
Miscellaneous	9,931,554	8,559,972	1,104,200	1,494,283	35.3%
<b>TOTAL REVENUES</b>	<b>95,163,735</b>	<b>88,243,646</b>	<b>76,888,476</b>	<b>87,100,152</b>	<b>13.3%</b>

Increases in revenue are due to forecasted growth in sales tax, property tax, and transient occupancy tax, as well as an increase in cost allocation plan charges over the previous year. When fund balance carryover is included, General Fund fund balance totals \$48.9 million, which is slightly higher than the FY 2018-19 Adopted Budget.

**General Fund – Fund Balance**

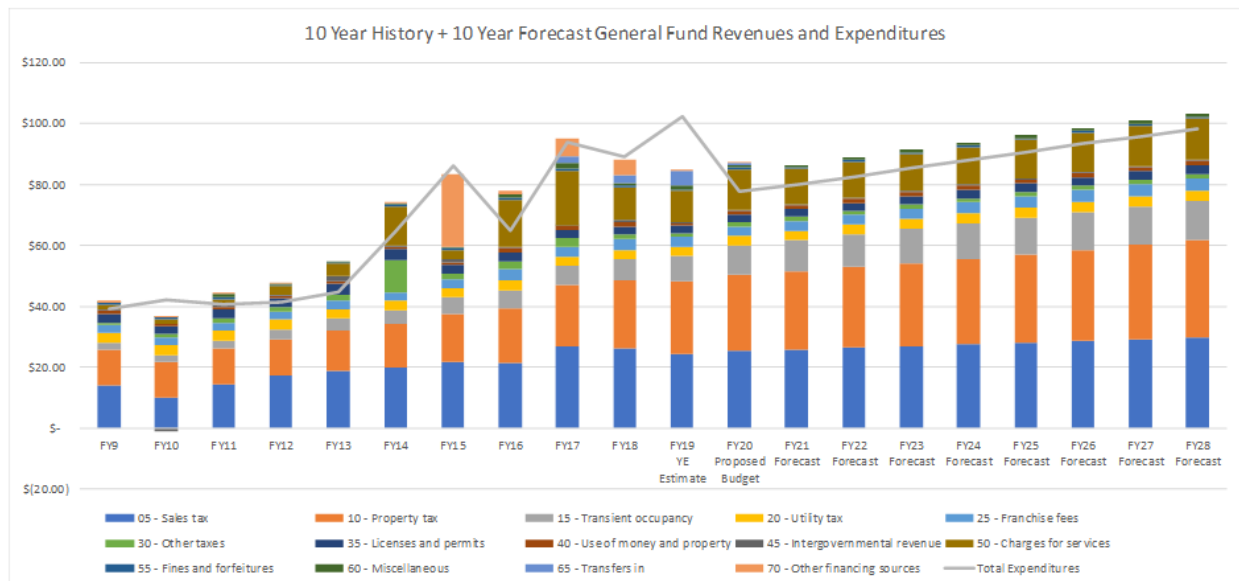
The General Fund unassigned fund balance is projected to increase from the current year estimate of \$6.2 million to \$15.3 million in FY 2020. As shown in the chart below, the FY 2020 ending fund balance is estimated to be \$49.0 million, or 24% higher than the FY 2019 year-end estimate. The increase in unassigned fund balance is due to anticipated expending of appropriations carried over from FY 2018 to FY 2019. Additionally, the increase is attributable to the proposed excess in General Fund revenues over expenditures in FY 2020.

The following table shows changes to fund balance for the General Fund since the close of FY 2016-17:

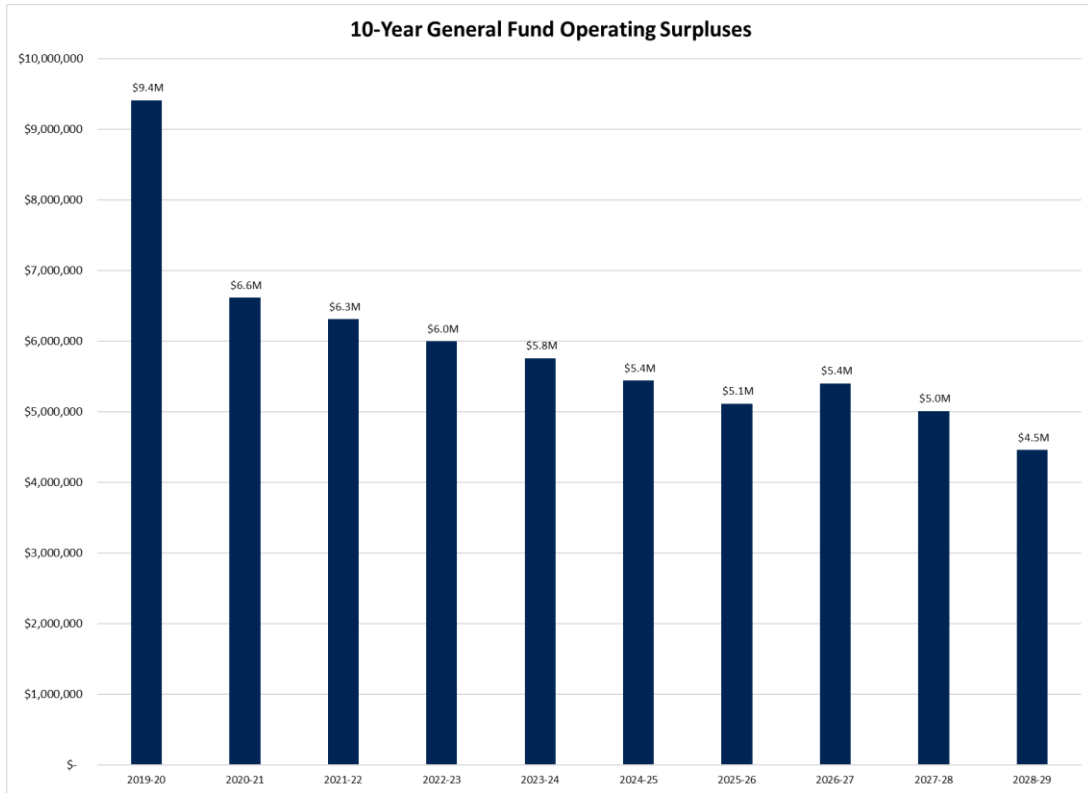
GENERAL FUND FUND BALANCE					
Classification	FY 16-17 Actual	FY 17-18 Actual	FY 18-19 Estimated	FY 19-20 Proposed	Percent Change
Unassigned	\$28,057,799	\$21,704,922	\$ 6,241,291	\$15,255,948	144%
All Other Classification	25,531,891	30,805,535	33,390,499	33,784,473	1%
<b>Total Fund Balance</b>	<b>\$53,589,690</b>	<b>\$52,510,457</b>	<b>\$39,631,790</b>	<b>\$49,040,421</b>	<b>24%</b>

General Fund revenues are expected to grow at a slower, but steady pace in the next ten years. Sales tax has seen consistent and significant growth from year to year, with the out years reflecting less volatility and more conservative growth due to the completion of Apple Park. Property Tax has had significant growth due to increased property valuations, with the out years reflecting moderate growth. Transient Occupancy Tax increased in 2011 and is expected to increase 23% in FY 2018-19 primarily due to the new Residence Inn by Marriott and Hyatt Place. All other categories reflect a steady moderate growth.

General Fund expenditures are expected to grow at a higher rate in the forecast due primarily to increasing costs for CalPERS and the City’s sheriff contract, expenditures are growing at a faster rate than the City’s revenues. The following chart reflects a 10-year historical look back of actual revenues received and appropriations expended as well as a 10-year forecast of both. As you can see revenues are expected to exceed expenditures during the 10-year forecast.



The following chart reflects a 10-year forecast of General Fund annual operating surpluses. While revenues are forecasted to increase at conservative to moderate rates, expenditures are increasing at a higher rate, resulting in a structural deficit.



The City is currently in negotiations with bargaining groups, CEA and OE3. The only increases in compensation in these forecasts include step increases as well as known benefit increases in retirement and health. Four limited-term positions are forecasted to end in FY 2020-21 and one in FY 2022-23, which, if not extended, will result in up to \$1 million in ongoing salary savings. The following chart reflects a forecast of 1% salary increases through FY 2027-28, which would result in a \$2.1 million impact to the City’s General Fund fund balance.

Fiscal Year (FY)	1% Salary Increase
FY20	220,000
FY21	222,000
FY22	224,220
FY23	226,462
FY24	228,727
FY25	231,014
FY26	233,324
FY27	235,657
FY28	238,014

### *Special Revenue Funds*

Special Revenue Funds are a fund type used to account for the proceeds of specific revenue sources that are legally restricted to expenditures for specific purposes. Special Revenue Funds account for 7% of the citywide expenditure budget. The largest Special Revenue Fund accounts for streets, roads, and transportation. Other funds account for storm drain management, affordable housing programs, and park development. The Proposed Budget for Special Revenue

Funds for FY 2020 is \$7.8 million, which is a \$5.9 million decrease from FY 2019 Adopted Budget primarily due to the Capital Improvement Program not being incorporated in the Proposed Budget due to the timing of preparation of the documents. Decreases are also attributable to a shift from improving City roads to maintaining City roads.

Budgets within the Special Revenue Funds are funded by \$8.6 million in restricted department revenue, and \$1.3 million transfers from the General Fund, bringing total funding sources for the fund to \$9.9 million. This will result in a projected increase to fund balance of \$2.1 million. The Special Revenue Funds are projected to end the year with fund balances of \$13.6 million.

#### *Capital Projects Funds*

The Capital Improvement Project Fund, Stevens Creek Corridor Park Fund, and Capital Reserve Fund are currently in the Capital Projects Fund type category. This fund type is typically used to account for financial resources that are used for the acquisition or construction of major capital facilities or to provide facilities for City departments, and are identified in the five-year Capital Improvement Program (CIP).

The Proposed budget for the Capital Projects Funds for FY 2020 is \$177,000, projected to decreased by \$31.5 million due to the Capital Improvement Program not being incorporated in the Proposed Budget document. This is due in part to bicycle and pedestrian projects that require additional funding not being included in the CIP. Additionally, a new City Hall or improvements to City Hall are also not included and the funding of an estimated \$10.05 million library expansion is partially funded at \$5 million. Funding and prioritization of bicycle, pedestrian and City Hall projects, with the exception of the library expansion, will be considered together in early fiscal year 2019-20.

Funding impacts for FY 2020 bike and pedestrian improvements depend on if the pending Apple donation is accepted and authorized for construction, if Regnart Creek Trail is authorized for construction and if the land donation for Linda Vista Trail is accepted with the condition to execute a construction contract in 2019.

If a new City Hall is authorized in the future, the impact to the budget is estimated at \$70.5 million. Additional library expansion dollars are anticipated to come from community fund raising. If the CIP budget of \$39,532,418 is adopted, the operating budget will be updated to reflect the appropriate changes. The \$39,532,418 includes both the capital expenditures of \$24,662,418 as well as the \$14,870,000 of transfers out of the capital reserve to fund the projects. \$9,792,418 of the CIP budget will be funded by a donation from Apple. Currently, the City's capital reserve has approximately \$30 million available for funding. Additionally, an annual \$1.5 million transfer in from the General Fund should also be considered. Any projects that may occur subsequent to the approval of this budget and exceed the available capital reserve will require additional funding sources not identified in this report.



### *Enterprise Funds*

Enterprise Funds are set up for specific services that are funded directly by fees charged for goods or services. Enterprise Funds consist of Resource Recovery for the solid waste collection franchise, Blackberry Farm for the City-owned golf course, the Cupertino Sports Center, and Recreation Programs for cultural, youth, teen, sports, and physical recreation programs.

The proposed budget for Enterprise Funds for FY 2020 is \$9.8 million, a decrease of \$1.1 million from the FY 2019 Adopted Budget. Budgets within the Enterprise Funds are funded by \$6.0 million in program revenue including \$2.1 million in transfers from the General Fund. The Enterprise Funds also rely on \$7.1 million of prior year fund balance, bringing total funding sources for the funds to \$15.2 million. The Enterprise Funds are projected to begin the fiscal year with \$7.1 million in retained earnings and are projected to end the year with retained earnings of \$5.4 million.

### *Internal Service Funds*

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

The Proposed Budget for the Internal Service Funds is \$7.1 million, which is \$1.4 million lower than the FY 2019 Adopted Budget. This decrease is primarily attributable to a reduction in the acquisition of fixed assets over the previous fiscal year. Budgets within Internal Service Funds are funded by \$4.1 million in department revenue, \$3.6 million in transfers from the General Fund, and \$473,000 from a combination of depreciation reserves and retained earnings.

## **STAFFING**

### *Personnel Assumptions*

The City is currently in negotiations with its bargaining groups, CEA and OE3. The only increases in compensation in the FY 2020 Proposed Budget include step increases as well as benefit increases in retirement and health.

In addition, budgeted personnel expenditures factor in salary step increases for approximately 54% of employees who have yet to reach the top step in their classification's salary range. Typically, a step increase is equivalent to a five percent increase in salary with a range of five salary steps. These projections do not include any cost of living (COLA) or equity adjustments.

### *New Position Requests*

A total of 201.75 positions are budgeted in FY 2020. Staff is requesting 3.0 new positions to: (1) improve the Service Center administrative efficiency on a permanent basis by converting two part-time staff for one full-time employee; (2) ensure the discovery of new City trees are appropriately and sufficiently maintained; and (3) ensure segregation of duties and internal

control activities exist and are performed appropriately and timely. The proposed positions are outlined below:

<b><i>FY 2018-19 Adopted Budget</i></b>	<b>201.75</b>
Limited Term Public Works Project Manager (Council Item)	1.00
Senior Office Assistant (1 <sup>st</sup> Quarter)	1.00
City Attorney Office Outsourcing	-4.00
Building Inspector (Term Ended)	-1.00
<b><i>FY 2019-2019 Proposed Budget</i></b>	
Senior Office Assistant	1.00
Maintenance Worker I/II	1.00
Accounting Technician	1.00
<b>FY 2019-20 Benefitted Positions</b>	<b>201.75</b>

## ONGOING CHALLENGES

### *Retirement Benefits*

Cupertino provides retirement benefits for its employees through the California Public Employee’s Retirement System (CalPERS). Poor investment returns during the Great Recession and actuarial assumption changes have increased the gap between the pension system’s assets and liabilities, resulting in the overall funded status of the system falling significantly. The funded status is currently estimated at 71%, up from 68% last year.

As a result, the CalPERS Board has adopted revised actuarial policies to improve the financial sustainability of the system. In February 2018, the CalPERS board voted to decrease the amortization period for new pension liabilities from 30 years to 20 years, effective July 1, 2019. In addition, in December 2016, the CalPERS Board voted to reduce the discount rate, also known as the assumed rate of return for investments, by 0.5 percentage points to 7.0%. The result of this change is significant and will result in considerable increases in retirement costs well above what the City had previously forecasted for retirement expenses as noted in the table below. During FY 2018-19, the City adopted and established a Pension Rate Stabilization Program (PRSP), also known as a Section 115 Trust, to help the City offset costs of any further discount rate changes, address the unfunded actuarial liability (UAL) earlier than required by CalPERS, and attain a funded status of at least 80% within 20 years. The City contributed an initial investment of \$8.0 million to the Section 115 Trust and the FY 2019-20 Proposed Budget includes this \$8.0 million as restricted fund balance.

	FY19-20	FY20-21	FY21-22	FY22-23	FY23-24	FY24-25
Projected Payroll	\$ 17,811,423	\$ 18,256,790	\$ 18,758,851	\$ 19,274,720	\$ 19,804,775	\$ 20,349,407
Normal Cost (%)	10.7%	11.4%	11.4%	11.4%	11.4%	11.4%
Normal Cost	\$ 1,897,095	\$ 2,081,274	\$ 2,138,509	\$ 2,197,318	\$ 2,257,744	\$ 2,319,832
UAL Payment	\$ 3,192,065	\$ 3,557,000	\$ 3,952,000	\$ 4,288,000	\$ 4,505,000	\$ 4,720,000
Total Contribution	\$ 5,089,160	\$ 5,638,274	\$ 6,090,509	\$ 6,485,318	\$ 6,762,744	\$ 7,039,832
Total Contribution (%)	28.6%	30.9%	32.5%	33.6%	34.1%	34.6%

### *Revenue Volatility*

The City's revenue mix is heavily reliant on volatile business-to-business sales tax, which makes up approximately 20% of the City's annual General Fund revenues. Business-to-business sales taxes are very sensitive to economic fluctuations as evidenced by Cupertino's experience during the dotcom bust from 2000-2004. Our heavy reliance on the volatile high tech industry also makes us vulnerable. The loss of one of our top three sales tax producers in FY 2013-14 only made the City more reliant on a single tax producer, making us more vulnerable to its business volatility.

### *Health Benefits*

There is uncertainty around potential repeal and replacement of the Affordable Care Act (ACA) and how it would affect health care costs. Rate increases have stabilized with the implementation of the ACA.

### **Revised Community Funding Policy**

The first Community Funding policy was adopted by City Council in FY 2012-13, and the most recent policy was adopted as part of the FY 2015-16 Adopted Budget. At the Budget Adoption hearing in June 2018, City Council directed staff to have the Community Funding Program be updated to assure that all applications received due consideration and that City Council is provided with all information necessary to make final funding decisions. At that meeting, City Council directed staff to have the Parks and Recreation Commission evaluate all grant applications and provide funding recommendations to Council for consideration. All grant applications are first reviewed by the Administrative Services Department for compliance with eligibility criteria. As a result of these changes, the Parks and Recreation Commission, along with staff, have made further revisions to the Policy for Council consideration as part of the FY 2019-20 budget process. A redline version to the policy is provided in attachment D along with application analysis and applications of the proposals for which the Parks and Recreation Commission recommends funding.

### **Budget Study Session**

On May 13, 2019, the City Council held a Budget Study Session to review in detail the City Manager's FY 2019-20 Proposed Budget. At the study session, Council directed staff to come back with new or additional information on a variety of items. Attachment D is a listing of these Council requests and staff responses.

### **General Plan Consistency and Environmental Compliance of the Capital Improvement Plan**

State law and the Cupertino Municipal Code (Section 2.32.070.C) require the Planning Commission to review the CIP for consistency with the City's General Plan (General Plan: Community Vision 2015 - 2040). At its May 28, 2019 meeting, the Planning Commission considered and then made a finding that the Proposed Capital Improvement Program is consistent with the General Plan, except that, the Planning Commission finds a there is an issue with parkland equity, and whether these projects embody the spirit of the General Plan.

General Plan policies that call for equity in park distribution and acquisition include RPC-2.1, -2.3, -2.4, and LU-27.9. The Commission did not find the CIP or any component thereof inconsistent with the general plan or these policies, rather the Commission's resolution raised the issue of park equity for the Council to consider.

Funded, existing projects in the CIP include Lawrence Mitty park on the east side, described as a "particularly under served" area in terms of parks. Externally funded projects in the CIP include an all-inclusive playground at Jollyman Park. Unfunded projects in the CIP include improvements at Blackberry Farm play area, Creekside Park, Linda Vista Park, Memorial Park, Portal Park, and Wilson Park. Additionally, the CIP includes the currently unfunded project, New Neighborhood Parks, which will identify sites and develop a procurement plan to meet the recommendations in the Parks and Recreation Master Plan. The description of this project states, "The Master plan recommended the City look for opportunities should they arise, acquire and develop new neighborhood parks in targeted underserved areas was recommended. Potential area locations include new acquisition in north and east Cupertino, joint-use sites at schools and public-private partnerships. This project will provide a funding mechanism to identify and acquire new park/open space.

This analysis supports the conclusion that the CIP advances parkland equity. In addition, park equity policies can be addressed across multiple years' improvement programs.

City staff has independently studied the Proposed CIP and has determined that the CIP is exempt from environmental review pursuant to the exemption in Title 14-California Code of Regulations, §15061(b) (3), and §15378, in that it can be seen with certainty that there is no possibility that this CIP budget action will have a significant effect on the environment due to the approval of the budget, and does not involve approval of any specific project that may have a significant effect on the environment.

Each project of the Proposed CIP projects will be evaluated for the application of CEQA to it and, as applicable, each project will conduct the appropriate level of environmental analysis.

Prepared by: Zach Korach, Finance Manager

Reviewed by: Kristina Alfaro, Director of Administrative Services

Approved for Submission by: Deborah Feng, City Manager

Attachments:

A - Draft Resolution – Operating Budget for FY 2019-20

B - Draft Resolution – Capital Budget for FY 2019-20

C - Draft Resolution – Appropriation limit for FY 2019-20

D - Budget Study Session Follow-Up Items

D1 - Per Capita Analysis

D2a - Commission Staffing Allocations

D2b - Sister Cities & Friendship Cities Staffing Allocations

D3a - Community Funding Criteria, Analysis and Applications

D3b - Current Community Funding Policy  
D3c - Red-lined Revised Community Funding Policy  
D3d - Clean Copy Revised Community Funding Policy  
D4a - Accounting Technician Position Request  
D4b - Finance Staff Comparison  
D5 - Workload Indicators  
D6 - Festival Analysis  
D7 - CIP FY 2020 - Capital Improvement Program