

## Study Session Follow Up

1. **Provide better narrative to reflect how much staff time is spent on specific activities such as Sister and Friendship cities; compare staffing resources and compensation with other jurisdictions and also per capita metrics on personnel via OpenGov as possible; need better sense of accountability of staff duties.**

Please refer to Attachment D1a for per capita metrics on personnel as well as comparisons with other jurisdictions.

Please refer to Attachment D2b for analysis and justification for staff time allocated to Sister and Friendship Cities. City staff presented a full-time employee (FTE) allocation to Sister Cities of 0.4 at the Proposed Budget Study Session on May 13, 2019. Representing an increase of 0.3 FTE over the FY 2018-19 Adopted Budget, this was a misallocation of 0.3 FTE that occurred when the Senior Office Assistant was created during FY 2018-19. After reviewing the original 0.1 FTE allocation (see Attachment D2b), staff determined a more accurate allocation of 0.06 FTE. Staff propose reallocating the excess to Public Affairs to better reflect actual staff time.

2. **Provide information and analysis regarding staff time allocated for each commission.**

Please refer to Attachment D2a for full-time employee allocation analysis.

3. **Provide community funding requests and analysis of grantees.**

Please refer to Attachment D3a and D3b for community funding applications, analysis, and policy.

4. **Provide alternatives for Accounting Technician proposal.**

Please refer to Attachment D4a and D4b for analysis of tasks and potential alternatives for the Accounting Technician proposal.

5. **Provide Festival ratio for cost per attendee.**

The approximate dollar cost per attendee ranges from \$1.38 for Tournament of Bands to \$19.36 for Ikebana Flower Show. It should be noted that the Ikebana Flower show is a biennial event. The average dollar cost per attendee in FY 2019-20 is \$4.80.

6. **Provide annual and forecast pension cost for the City.**

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Pension costs are estimated to increase approximately \$2.0 million, or 38%, over the next six fiscal years. Total pension costs for the City of Cupertino are illustrated by fiscal year in the chart below.

	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%