CITY OF CUPERTINO

ADMINISTRATIVE SERVICES DEPARTMENT

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CITY COUNCIL STAFF REPORT

Meeting: March 3, 2026

Subject

Acceptance of City Manager's Mid-Year Financial Report for Fiscal Year 2025-26; Approval of Budget Modification increasing appropriations by $663,616 and revenues by $149,578

Recommended Action

1. Accept the City Manager's Mid-Year Financial Report for Fiscal Year 2025-26
2. Adopt Resolution No. 26-XXX approving Budget Modification No. 2526-433, increasing appropriations by $663,616 and revenues by $149,578

Executive Summary

The Mid-Year Financial Report for Fiscal Year (FY) 2025-26 provides an update on the City's financial status as of December 31, 2025. The City has updated its 10-Year Financial Forecast to reflect revised revenue and expenditure assumptions, establishing a new baseline projection as well as a second scenario incorporating the proposed 36% increase to the Sheriff's contract. Under the revised scenario, the City anticipates ongoing structural deficits beginning in FY 2026-27. Additional details are provided later in this report.

The FY 2025-26 Amended Budget across all funds as of Mid-Year is $228.9 million, increasing from an adopted budget of $136.1 million due to carryovers and encumbrances from the last fiscal year, in addition to Council-approved budget adjustments in the first two quarters of the fiscal year.

As of Mid-Year FY 2025-26, General Fund revenue was $0.8 million, or 2%, higher than Mid-Year FY 2024-25, primarily due to the receipt of a $3.7 million transportation grant from Apple. The increase is also attributed to the timing of tax sharing agreement payments which led to higher sales taxes in the first half of the year; the first two quarters of sales tax rebates will be paid and reflected in third quarter report. These increases are offset by a decrease in Other Financing Sources primarily due to revenues received from the sale of the Byrne property in the prior mid-year period. Mid-Year expenditures were $4.1 million, or 7% lower than last year, primarily due to a City Council approved one-time Additional Discretionary Payment to CalPERS to address the City's Unfunded Accrued Liability retirement costs in the prior mid-year period. This decrease is offset by increases in the following areas: restart annual Capital Reserve funding transfer, legal services, law enforcement contract costs, and community shuttle rate increases/increased ridership.

Key recommendations from the report include the following proposed budget adjustments:

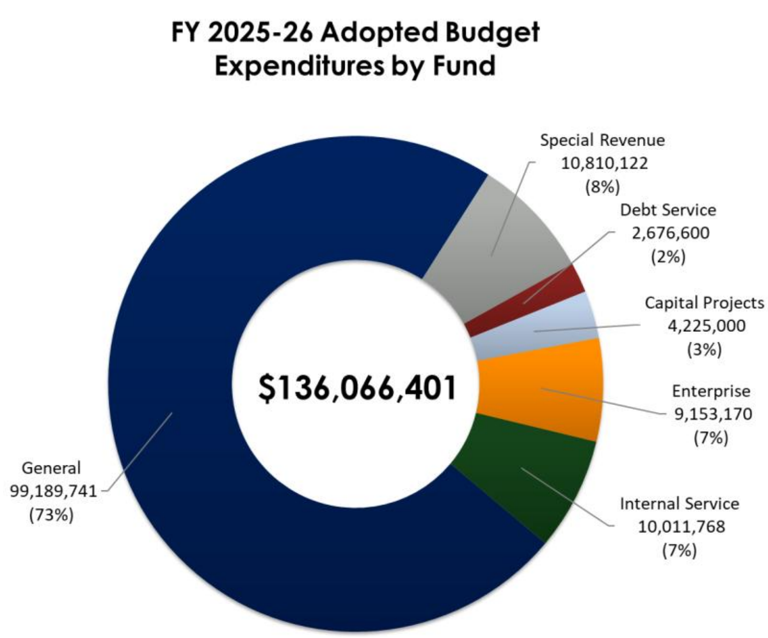
- Legal Services costs due to the emergence of new and unforeseen legal matters
- Control Room Build - Fund Transfer from General Fund to Internal Service Fund (PEG Funded)

<u>Reasons for Recommendation</u>

Background

On June 3, 2025, the City Council adopted the FY 2025-26 Adopted Budget, a $136.1 million spending plan funded by $133.7 million in revenue and $2.4 million in fund balance. The adopted budget reflected a $68,966 increase from the proposed budget as illustrated below.

Budget Actions	Amount
Proposed Budget & Capital Improvement Program (Including Transfers)	$ 135,997,435
Final Budget Hearing & Adoption	
Operating Changes	68,966
FY 2025-26 Adopted Budget	**$ 136,066,401**



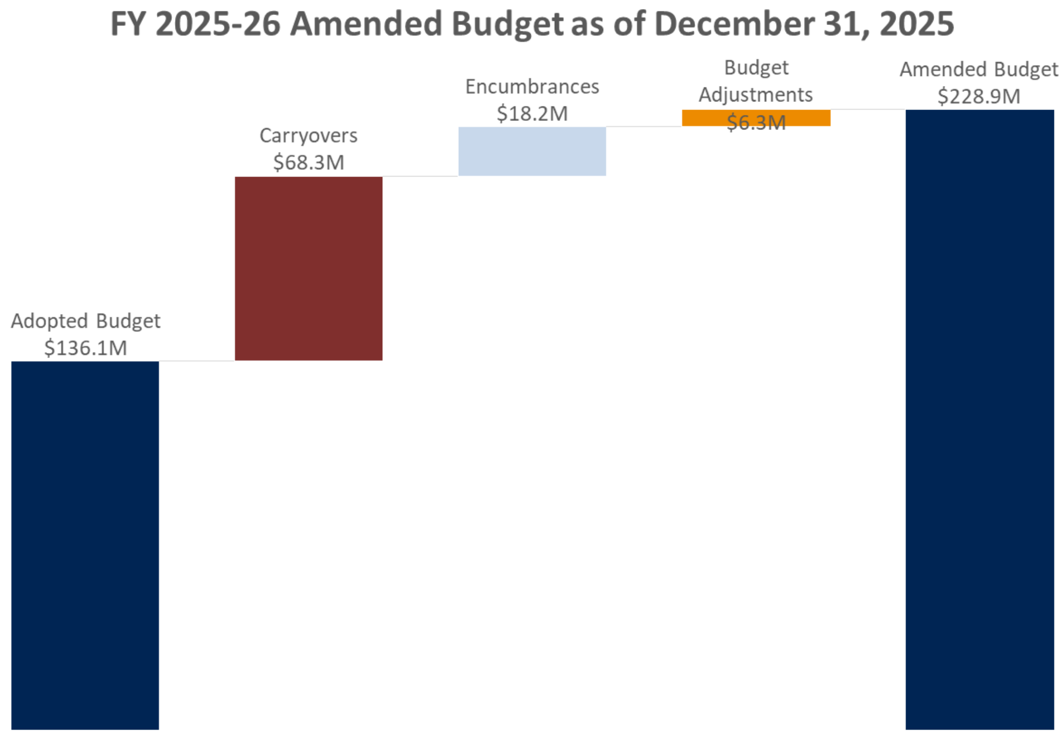
As described in the City Manager's First Quarter Financial Report, the budget was revised to account for encumbrances and carryover appropriations. As part of the FY 2024-25 year-end close, additional funds were carried forward to FY 2025-26, amounting to $18.2 million in encumbrances and $68.3 million in budget carryovers.[1] The largest encumbrances were for Capital Projects ($8.2 million), and the largest carryovers were for General Fund ($28.1 million). Furthermore, the FY 2025-26 Amended Budget includes Council-approved budget adjustments from July 1 to December 31, 2025, totaling $228,948,923 across all funds primarily due to negotiated increases for all bargaining groups. Please refer to Attachment C for details on the carryovers.

The amended budget at the end of mid-year is $228.9 million, funded with $186.2 million in revenue and $42.7 million in fund balance. The amended budget is the adopted budget, plus encumbrances, carryovers, and Council-approved budget adjustments. The reflection of carryovers and encumbrances in the amended budget is a standard practice in municipal budgeting and aligns with the amounts in previous years, which have been approximately $80 million. Carryovers and encumbrances are appropriations approved in prior years but have not yet been spent and are still required for ongoing projects or obligations.

Mid-Year Summary of Budget Adjustments by Fund

Fund	FY 2025-26 Adopted Budget	Carryovers	Encumbrances	Adjustments Approved in 1st and 2nd Quarters	FY 2025-26 Amended Budget as of December 31, 2025
General	99,189,741	28,105,391	7,162,543	3,261,850	137,719,525
Special Revenue	10,810,122	17,269,837	1,604,982	135,181	29,820,122
Debt Service	2,676,600	-	-	-	2,676,600
Capital Projects	4,225,000	22,691,140	8,198,536	2,538,284	37,652,960
Enterprise	9,153,170	181,612	535,558	123,005	9,993,345
Internal Service	10,011,768	96,963	712,952	264,688	11,086,371
Total All Funds	**$ 136,066,401**	**$ 68,344,943**	**$ 18,214,571**	**$ 6,323,008**	**$ 228,948,923**

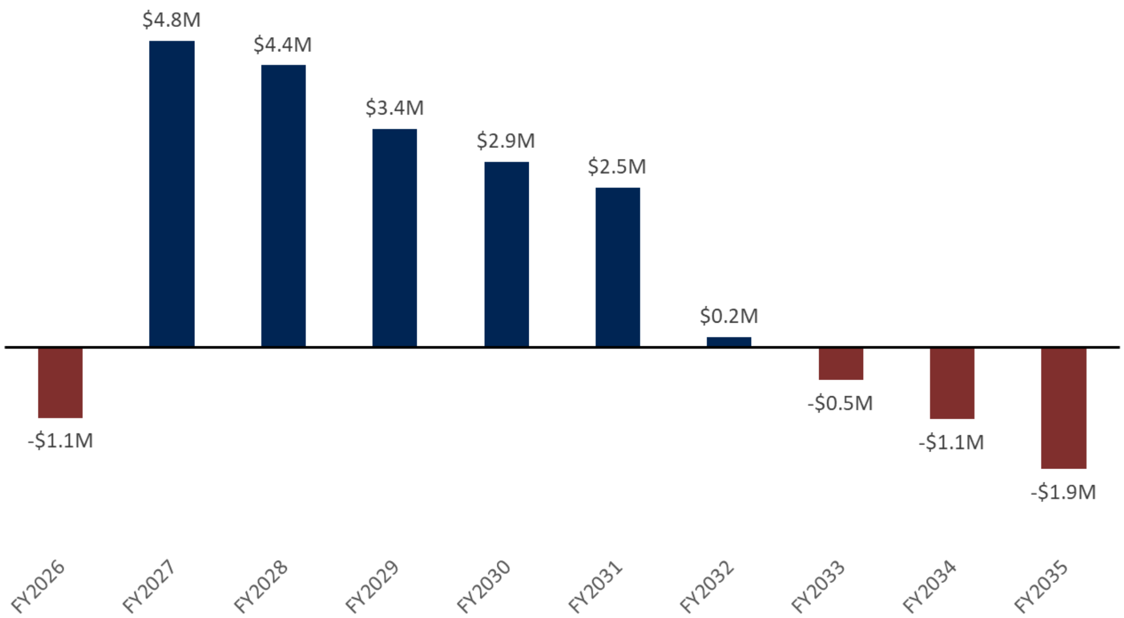
[1] Encumbrances are outstanding commitments tied to unfilled purchase orders or contracts, which are rolled over to the following fiscal year until those obligations are fulfilled or terminated. Budget carryovers are unencumbered funds for unfinished projects carried over to the following fiscal year to be spent for the same purpose for which they were approved.



General Fund
Forecast

The updated General Fund forecast, reflecting carryovers from the prior fiscal year and Council-approved appropriations through the end of the second quarter, remains largely consistent with the FY 2025-26 Adopted Budget's forecast. Major appropriation changes are summarized in Attachment C and discussed in greater detail in the Background section of this report.

General Fund Annual Operating Surplus/(Deficit)



Under the updated baseline assumptions, the City's 10-year forecast (FY 2025-26 through FY 2034-35) reflects a structurally balanced budget for eight years, through FY 2032-33. However, the final three years of the forecast now reflect structural deficits, compared to the prior forecast which showed deficits only in the last two years.

The updated forecast does not include the following:

- Additional projected costs associated with the City Hall project
- Extension of the Utility Users Tax (UUT), which is set to sunset in FY 2030-31
- Potential revenue measures currently under Council discussion (next scheduled discussion: March 17)
- The proposed 36% increase to the Sheriff's contract
- Potential business license revenue increase as a result from the City's amnesty program

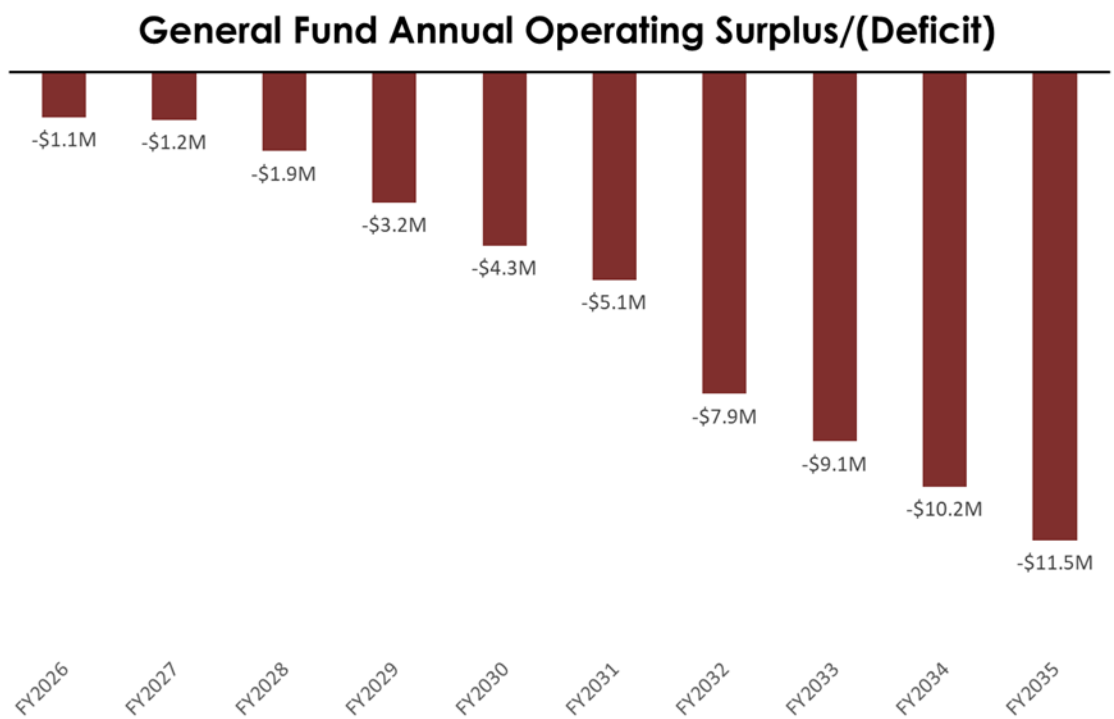
Although sales tax revenues are trending stronger than budgeted, staff recommends waiting until the third quarter, when additional disbursement data has been received from the California Department of Tax and Fee Administration (CDTFA), before proposing any formal revenue adjustments.

This updated forecast reflects the City's ongoing efforts to align expenditures with sustainable revenue levels following the $30 million CDTFA settlement. Over the past two fiscal years, the City implemented approximately $23.8 million in ongoing reductions, including staffing realignments, materials and contract reductions, transfer adjustments, and capital reserve deferrals. Additional structural refinements — including updated vacancy assumptions, property tax trends, franchise fee projections, water lease revenue, and the $10 million CalPERS Additional Discretionary Payment (ADP) — have stabilized near-term fiscal conditions.

However, even with these efforts, structural pressure reemerges in the later years of the forecast. The scheduled sunset of the UUT in FY 2030-31 and the absence of new ongoing revenues create long-term fiscal vulnerability. As the City moves forward in the budget process, continued focus on controlling ongoing expenditures and prioritizing one-time uses of surplus funds will be critical to maintaining fiscal stability.

Forecast - Sheriff's Contract Scenario

A second forecast scenario is provided below incorporating the proposed 36% increase to the Sheriff's contract beginning in FY 2026-27.



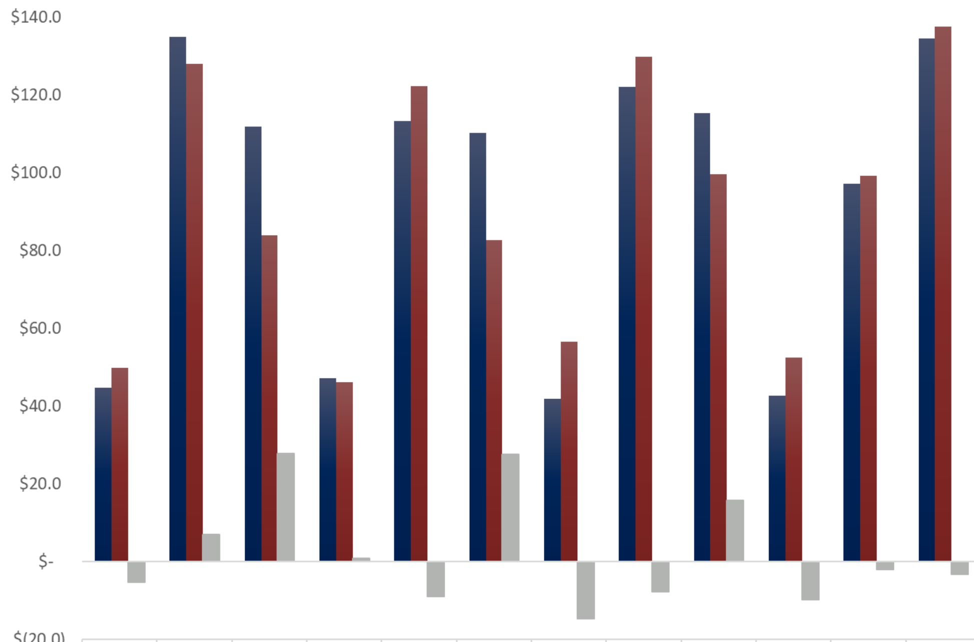
Under this scenario, the City would experience structural deficits across all forecast years. Because the proposed increase represents an ongoing expenditure adjustment rather than a one-time cost, it would immediately shift the City from near-term structural balance into sustained deficits absent offsetting reductions or new revenue.

Staff continues to coordinate regionally with Saratoga and Los Altos Hills and engage Santa Clara County to better understand the methodology changes contributing to the increase, including reallocation of Records and Investigative Services, adjustments to productive hour assumptions, updated sworn compensation costs, and expanded overhead allocations.

If implemented as proposed, the contract increase would significantly accelerate the City's structural imbalance and require difficult policy decisions related to service levels, expenditure reductions, or revenue enhancements. Staff will continue refining long-term projections, evaluating cost containment options, and returning to Council with updated financial scenarios as negotiations and policy discussions evolve.

General Fund at Mid-Year

4-Year Comparison of Revenues, Expenditures, and Changes to Fund Balance
($ in millions)



	Mid-Year Actual	Mid-Year Amended Budget	Year End Actual	Mid-Year Actual	Mid-Year Amended Budget	Year End Actual	Mid-Year Actual	Mid-Year Amended Budget	Year End Actual	Mid-Year Actual	Adopted Budget	Mid-Year Amended Budget
	FY 2022-23			FY 2023-24			FY 2024-25			FY 2025-26		
Revenues	$44.7	$135.0	$111.8	$47.2	$113.3	$110.3	$41.9	$122.1	$115.4	$42.7	$97.2	$134.6
Expenditures	$49.9	$128.0	$83.9	$46.2	$122.3	$82.8	$56.5	$129.8	$99.6	$52.5	$99.2	$137.7
Change in Fund Balance	$(5.2)	$6.9	$27.9	$0.9	$(9.0)	$27.5	$(14.7)	$(7.7)	$15.7	$(9.8)	$(2.0)	$(3.2)

FY 2025-26 General Fund Mid-Year Update

The General Fund's year-end actuals show that the City's revenues have historically exceeded expenditures, leading to the increase in fund balance. In addition, the City's encumbrance and budget carryover process typically led to increases in year-end fund balance. Historically, when this was not the case, it was not due to a structural deficit but the transfer of excess fund balance from the General Fund to the Capital Reserve per the City's Fund Balance policy. By continuing to monitor and manage its financial resources effectively, the City can ensure that it maintains a healthy fund balance in the General Fund.

Revenue

General Fund revenue is $0.8 million, or 2%, higher than the same time last year due to changes in the City's revenue sources as shown in the following table.

Comparison of FY 2024-25 and FY 2025-26 Mid-Year Revenues
General Fund

Revenue Category	Mid-Year 2025	Mid-Year 2026	Variance ($)	Variance (%)
05 - Sales tax	6,253,234	7,771,677	1,518,444	24%
10 - Property tax	9,533,057	9,675,458	142,401	1%
15 - Transient occupancy	2,517,307	2,643,176	125,869	5%
20 - Utility tax	1,747,222	1,671,264	(75,958)	-4%
25 - Franchise fees	828,043	1,024,238	196,196	24%
30 - Other taxes	903,132	592,468	(310,663)	-34%
35 - Licenses and permits	2,704,260	3,174,439	470,179	17%
40 - Use of money and property	5,620,126	4,274,815	(1,345,311)	-24%
45 - Intergovernmental revenue	1,593,094	4,285,139	2,692,045	169%
50 - Charges for services	7,219,090	7,013,364	(205,726)	-3%
55 - Fines and forfeitures	157,093	99,778	(57,315)	-36%
60 - Miscellaneous	1,445,733	390,653	(1,055,080)	-73%
65 - Transfers in	15,000	15,000	-	0%
70 - Other financing sources	1,331,275	77,921	(1,253,355)	-94%
Total	**$ 41,867,665**	**$ 42,709,392**	**$ 841,726**	**2%**

Sales Tax revenue as of mid-year totals $7.8 million, representing a 24% increase compared to the second quarter of the prior fiscal year. This increase is primarily attributable to the timing of payments related to the City's tax sharing agreements. While the agreements were in effect in the prior year, associated rebates had not yet been paid during the comparable period. The rebates for the current fiscal year will be paid and reflected in the third quarter.

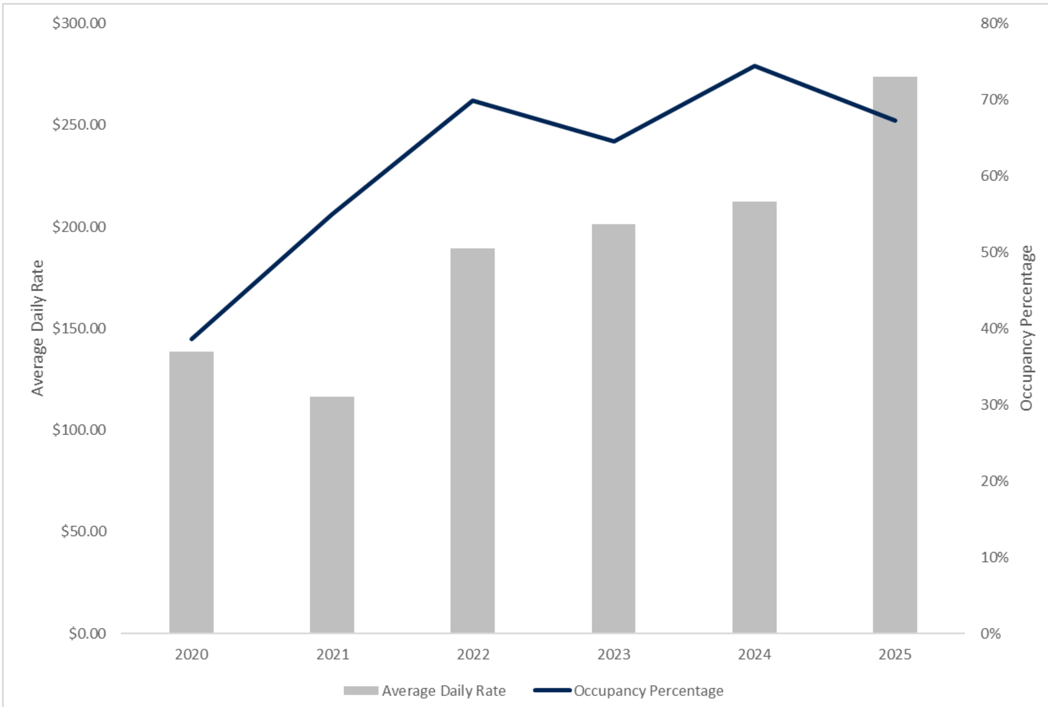
Property Tax revenue is slightly higher than last year by approximately $142,000, or 1%. According to the HdL, the City's property tax consultant, the citywide growth in value in the 2025-26 assessment roll is $1.21 billion, an increase of 3.6%. With the first 7 months of sales data processed for 2025, Single Family Residentials are selling for 4.57% less than in the previous calendar year. Prices for the full calendar year 2023 increased 10.24%. Prices are still being driven by higher interest rates and fewer properties being offered for sale. Staff will continue to monitor this top revenue source and may recommend adjustments as part of the Third Quarter Financial Report.

The City's property tax base remains strong, and HdL is currently projecting growth in property taxes over the next five years, as shown in the table below.

FY 2023-24	FY 2024-25	FY 2025-26	FY 2026-27	FY 2027-28
31,223,141	32,324,317	33,606,651	35,024,886	36,531,087

Transient Occupancy Tax (TOT) revenue increased by $126,000, or 5%, compared to the prior mid-year period, primarily due to higher average daily room rates. The chart below illustrates recent trends in both average daily rates and occupancy levels. While occupancy experienced a slight decline in 2025 compared to 2024, the increase in room rates more than offset the decrease, resulting in overall revenue growth.

Average Daily Rates and Occupancy Rates by Month
Hotels in Cupertino



Utility Tax (UUT) decreased by approximately $76,000, or 4%, primarily due to the timing of payments recorded.

Franchise Fees increased by approximately $196,000, or 24%, due to fluctuations in construction activity and billing cadence.

Other Taxes decreased by approximately $311,000, or 34%, primarily due to the transition of business license administration to HdL and the timing of remittances being received and recorded by the City. This decrease is timing-related rather than structural. Staff will continue to closely monitor this revenue category to ensure collections are aligned with expectations in future quarters.

Licenses and Permits increased by approximately $470,000, or 17%, due to an increase in the number of permits received this mid-year period.

Use of Money and Property decreased by approximately $1.3 million, or 24%, largely due to the reversal of the $2.8 million mark-to-market adjustment recorded as a year-end entry in FY 2023-24, resulting in a temporary positive revenue impact in the prior mid-year period FY 2024-25.

Intergovernmental Revenue increased by $2.7 million, or 169%, over the same period last year primarily due to the receipt of a $3.7 million transportation grant from Apple, offset by less monies received for state grants this mid-year period.

Charges for Services decreased by $206,000, or 3%, driven mainly by decreases in costs for general service fees related to library maintenance, offset by an increase in planning fees and cost allocation plan methodology.

Fines and Forfeitures decreased by $57,000, or 32%, due to an increase in revenues related to parking fines compared to the same period last year.

Miscellaneous Revenue decreased by approximately $1.1 million, or 73%, primarily due to the timing of the Apple donation for sheriff services.

Transfers In remained consistent with the prior mid-year period.

Other Financing Sources decreased by $1.3 million, or 94%, due to revenues received from the sale of the Byrne property in the prior mid-year period.

Expenditures

Expenditures in the General Fund decreased by $4.1 million, or 7%, when compared to the same time last year. The following table shows the differences between General Fund expenditures as of the mid-year in the current fiscal year and the prior fiscal year:

Comparison of FY 2024-25 and FY 2025-26 Mid-Year Expenditures
General Fund

Expenditure Category		Mid-Year 2025		Mid-Year 2026		Variance ($)	Variance (%)
05 - Employee compensation		10,566,467		11,165,494		599,026	6%
10 - Employee benefits		15,264,471		4,799,606		(10,464,865)	-69%
15 - Materials		2,813,766		2,963,067		149,300	5%
20 - Contract services		14,256,813		15,613,313		1,356,499	10%
25 - Cost allocation		5,319,290		5,549,229		229,939	4%
30 - Capital outlays		32,349		80,484		48,135	149%
31 - Special projects		623,226		1,243,515		620,290	100%
35 - Contingencies		3,035		7,400		4,365	144%
45 - Transfer out		7,403,168		10,594,653		3,191,485	43%
50 - Other financing uses		247,521		467,509		219,988	89%
Total	**$**	**56,530,107**	**$**	**52,484,270**	**$**	**(4,045,837)**	**-7%**

Salary increased by approximately $0.6 million, or 6%, from the previous mid-year period due to contract negotiation increases in the current mid-year period.

Benefits decreased by approximately $10.5 million, or 69%, primarily due to a City Council approved one-time Additional Discretionary Payment to CalPERS to address the City's Unfunded Accrued Liability retirement costs in the prior mid-year period.

Materials remained relatively consistent with the prior mid-year period.

Contract Services increased by approximately $1.4 million, or 10%, primarily driven by outsourcing legal services, law enforcement contract costs, and community shuttle rate increases and increased ridership.

Cost Allocation remained relatively consistent with the prior mid-year period.

Capital Outlay increased by approximately $48,000, or 149%, due to a building maintenance project at the service center.

Special Projects increased by approximately $620,000, or 100%, due to fluctuations in one-time expenditures. It's important to note that staff has not adjusted projects in this category to align with the Special Project policy thus expenses in this category include all special projects, including development and City Work Program items.

Contingencies increased by $4,000, or 144%. As of December 31, 2025, the City Manager's Discretionary Fund has been used for Property Appraisal Services for 10480 Finch Avenue.

Transfers Out increased by approximately $3.2 million, or 43%, primarily due to an increase in transfers to restart annual Capital Reserve funding transfer. Interfund transfers are the movement of cash between one or more funds. As part of the Adopted Budget process, transfers from the General Fund to other City funds serve as operating subsidies to ensure each fund has a positive fund balance at the end of the fiscal year.

Other Financing Uses increased by approximately $220,000, or 89%, due to a higher volume of on-call contracts in the Community Development Department for plan reviews and inspections, and an increase in special contracts for current planning. Special contracts are for vendors that do not have on-call master agreements, typically for larger projects and for contracts with larger dollar amounts.

Special Revenue Funds

Revenue

Special Revenue Funds revenue is $0.6 million, or 9%, lower than the same time last year primarily due to a decrease in use of money and property and transfers in.

Comparison of FY 2024-25 and FY 2025-26 Mid-Year Revenues
Special Revenue Funds

Revenue Category	Mid-Year 2025	Mid-Year 2026	Variance ($)	Variance (%)
30 - Other taxes	86,517	176,480	89,963	104%
40 - Use of money and property	1,116,291	451,563	(664,728)	-60%
45 - Intergovernmental revenue	3,527,541	3,968,843	441,302	13%
50 - Charges for services	54,491	65,439	10,948	20%
55 - Fines and forfeitures	0	208	208	N/A
60 - Miscellaneous	200	987	787	394%
65 - Transfers in	2,595,150	2,067,000	(528,150)	-20%
Total	**$ 7,380,189**	**$ 6,730,519**	**$ (649,670)**	**-9%**

Other Taxes increased by approximately $90,000, or 104%, primarily due to an increase in storm drain fees and park dedication fees received compared to the prior mid-year period.

Use of Money and Property decreased by approximately $665,000, or 60%, primarily due to no mark-to-market adjustment, mirroring the impact seen in the General Fund.

Intergovernmental Revenue increased by approximately $441,000, or 13%, due primarily to Measure B Transportation fund street pavement maintenance.

Charges for services increased by approximately $11,000, or 20%, primarily due to engineering fees revenues received for traffic impact and tree funds citywide.

Fines and forfeitures were relatively unchanged from last year.

Miscellaneous revenues increased by $787 or 394% primarily due to increase in miscellaneous revenue and admin fees.

Transfers In decreased by approximately $0.5 million, or 20%, due to decreased transfers in from general fund for roadway safety improvements, Bollinger Road corridors and non departmental for Bridge rehab minor.

Expenditures

Special Revenue Funds expenditures are $0.2 million, or 4%, higher than the same time last year due primarily to increases in contract services, capital outlays and transfers out.

Comparison of FY 2024-25 and FY 2025-26 Mid-Year Expenditures
Special Revenue Funds

Expenditure Category	Mid-Year 2025	Mid-Year 2026	Variance ($)	Variance (%)
05 - Employee compensatioı	801,517	786,806	(14,711)	-2%
10 - Employee benefits	439,696	378,017	(61,679)	-14%
15 - Materials	241,638	236,459	(5,179)	-2%
20 - Contract services	225,746	249,527	23,781	11%
25 - Cost allocation	1,015,027	1,005,325	(9,703)	-1%
30 - Capital outlays	1,264,565	1,339,061	74,495	6%
31 - Special projects	121,791	90,491	(31,300)	-26%
35 - Contingencies	-	-	-	N/A
45 - Transfer out	15,000	221,032	206,032	1374%
Total	**$ 4,124,981**	**$ 4,306,718**	**$ 181,736**	**4%**

Salary decreased by approximately $15,000, or 2%, due to vacancy savings.

Benefits decreased by $62,000 or 14%, from last year due to decreases in retirement costs.

Materials decreased by $5,000, or 2%, due to decreases in small tools and equipment and general supplies expenditures compared to the same period last year.
Contract Services increased by approximately $24,000, or 11%, primarily due to environmental storm drain maintenance and BMR housing services.

Cost Allocation decreased by approximately $10,000, or 1%, primarily due to decrease in City Manager, Finance and Human Resources CAP Charges.

Capital Outlays increased by approximately $74,000, or 6%, largely attributed to SB1 Road expenditures.

Special Projects decreased by approximately $31,000, or 6%, due to decreases in the rainwater capture, CUSD joint use cost share, and annual asphalt project.

Transfers Out increased by $206,032, or 1,374%, due to transfers for McClellan Road Separated Bike Ph3 and Bollinger Road Corridor CIP projects.

Debt Service Funds

Revenue

Debt Service Funds revenue is similar to last year.

Comparison of FY 2024-25 and FY 2025-26 Mid-Year Revenues
Debt Service Funds

Revenue Category	Mid-Year 2025	Mid-Year 2026	Variance ($)	Variance (%)
65 - Transfers in	2,676,200	2,676,600	400	0%
Total	**$ 2,676,200**	**$ 2,676,600**	**$ 400**	**0%**

Expenditures
Debt Service Funds expenditures are similar to last year.

Comparison of FY 2024-25 and FY 2025-26 Mid-Year Expenditures
Debt Service Funds

Expenditure Category	Mid-Year 2025	Mid-Year 2026	Variance ($)	Variance (%)
20 - Contract services	1,500	1,500	-	0%
40 - Debt services	280,600	238,300	(42,300)	-15%
Total	**$ 282,100**	**$ 239,800**	**$ (42,300)**	**-15%**

Capital Projects Funds
Revenue
Capital Projects Funds revenue is lower than last year primarily due to decreases in use of money and property and transfers in from the general fund.

Comparison of FY 2024-25 and FY 2025-26 Mid-Year Revenues
Capital Projects Funds

Revenue Category	Mid-Year 2025	Mid-Year 2026	Variance ($)	Variance (%)
40 - Use of money and property	657,685	-	(657,685)	-100%
45 - Intergovernmental revenue	21,365	212,230	190,865	893%
65 - Transfers in	7,785,000	4,244,316	(3,540,684)	-45%
Grand Total	**8,464,050**	**4,456,546**	**(4,007,504)**	**-47%**

Capital Projects funds differ from year to year based on projects that have been approved or worked on in a given fiscal year.

Expenditures
Capital Projects Funds expenditures are $6.8 million, or 64%, lower than last year due to a decrease in transfers to the capital reserve to fund capital projects.

Comparison of FY 2024-25 and FY 2025-26 Mid-Year Expenditures

Capital Projects Funds

Expenditure Category	Mid-Year 2025	Mid-Year 2026	Variance ($)	Variance (%)
20 - Contract services	9,690	5,526	(4,164)	-43%
30 - Capital outlays	2,098,518	1,815,741	(282,777)	-13%
45 - Transfer out	8,547,580	2,038,284	(6,509,296)	-76%
Grand Total	**$ 10,655,788**	**$ 3,859,551**	**$ (6,796,237)**	**-64%**

Capital Projects funds differ from year to year based on projects that have been approved or worked on in a given fiscal year.

Enterprise Funds
Revenue
Enterprise Funds revenue is $593,000, or 17%, higher than the same time last year due primarily to an increase in transfer in.

Comparison of FY 2024-25 and FY 2025-26 Mid-Year Revenues
Enterprise Funds

Revenue Category	Mid-Year 2025	Mid-Year 2026	Variance ($)	Variance (%)
40 - Use of money and property	427,282	257,253	(170,029)	-40%
45 - Intergovernmental revenue	-	-	-	N/A
50 - Charges for services	2,505,137	2,547,204	42,066	2%
65 - Transfers in	514,000	1,235,000	721,000	140%
Grand Total	**$ 3,446,419**	**$ 4,039,456**	**$ 593,037**	**17%**

Use of Money and Property decreased by approximately $0.2 million, or 40%, primarily due to decrease in mark-to-market cash in bank. Balances will continue to flow and are anticipated to end within projections.

Charges for services increased by approximately $42,000, or 2%, primarily due to enterprise services, engineering, and other service fees.

Transfers In increased by approximately $0.7 million due to transfers from the General Fund.

Expenditures
Enterprise Funds expenditures are $0.2 million, or 6%, lower than the same time last year due primarily to a decrease in special projects and employee salary and benefits.

Comparison of FY 2024-25 and FY 2025-26 Mid-Year Expenditures
Enterprise Funds

Expenditure Category	Mid-Year 2025	Mid-Year 2026	Variance ($)	Variance (%)
05 - Employee compensation	1,008,717	895,439	(113,278)	-11%
10 - Employee benefits	403,365	344,362	(59,002)	-15%
15 - Materials	204,328	246,120	41,792	20%
20 - Contract services	1,208,854	1,194,547	(14,307)	-1%
25 - Cost allocation	788,715	823,281	34,566	4%
31 - Special projects	110,165	14,602	(95,563)	-87%
Grand Total	**$ 3,724,144**	**$ 3,518,351**	**$ (205,792)**	**-6%**

Salary and Benefits decreased by approximately $172,000, or 12%, primarily due to vacancies.

Materials increased by approximately $42,000, or 20%, primarily due to Cal Recycle payment program administration expenses.
Contract Services decreased by approximately $14,000, or 1%, primarily due to decrease in expenses in general services for environmental programs resource recovery and bank charges.

Cost Allocation increased by approximately $35,000, or 4%, primarily due to increase IT reimbursement and Finance cost allocation.

Special Projects decreased by approximately $95,000, or 87%, due to projects that differ in scope and timing from year to year.

Internal Service Funds
Revenue
Internal Service Funds revenue is $0.5 million, or 9%, higher than the same time last year due to increased charges for services and transfers in.

Comparison of FY 2024-25 and FY 2025-26 Mid-Year Revenues
Internal Service Funds

Revenue Category	Mid-Year 2025	Mid-Year 2026	Variance ($)	Variance (%)
40 - Use of money and property	184,223	97,489	(86,733)	-47%
50 - Charges for services	2,408,179	2,712,128	303,948	13%
60 - Miscellaneous	-	4,295	4,295	N/A
65 - Transfers in	2,380,398	2,616,053	235,655	10%
70 - Other financing sources	251,991	276,764	24,773	10%
Total	**$ 5,224,791**	**$ 5,706,729**	**$ 481,938**	**9%**

Use of Money and Property decreased by approximately $87,000, or 47%, due to decrease in mark-to-market adjustments.

Charges for Services increased by approximately $303,000, or 13%, primarily due to Innovation Technology related Cost Allocation charges.

Miscellaneous remains relatively unchanged from the prior fiscal year.

Transfers In increased by approximately $236,000, or 10%, due to increase in compensated absence and retiree medical expenses.

Other Financing Sources increased by approximately $25,000 due to workers compensation charges being billed to departments and received as revenue in this fund.

Expenditures

Internal Service Funds expenditures are $0.9 million, or 26%, higher than the same time last year due primarily to an increase in materials, salaries, and cost allocation offset by decrease in contract services.

Comparison of FY 2024-25 and FY 2025-26 Mid-Year Expenditures
Internal Service Funds

Expenditure Category	Mid-Year 2025	Mid-Year 2026	Variance ($)	Variance (%)
05 - Employee compensation	808,373	930,929	122,555	15%
10 - Employee benefits	1,082,838	1,248,745	165,907	15%
15 - Materials	372,637	637,516	264,880	71%
20 - Contract services	897,792	780,883	(116,909)	-13%
25 - Cost allocation	152,230	435,924	283,695	186%
31 - Special projects	252,434	446,107	193,673	77%
Grand Total	**$ 3,566,303**	**$ 4,480,104**	**$ 913,801**	**26%**

Salary and Benefits increased by approximately $288,000, or 15%, due to filling vacancies and increase in employee health insurance and retirees health insurance premiums.

Materials increased by $265,000, or 71%, mainly due to an increase in small tools and equipment costs, software, and conference and training expenses.

Contract Services decreased approximately $117,000, or 13%, largely due to a decrease in general service agreements.

Cost Allocation increased by approximately $284,000, or 186%, primarily due to Human Resources and Finance related CAP charges.

Special Projects increased by approximately $193,000, or 77%, primarily due to fixed asset acquisition.

Budget Adjustment Requests

The City's departments regularly evaluate their budget expenditures throughout the fiscal year to ensure they stay within their budget appropriations. In case of any variance, they can request budget adjustments as necessary as part of the quarterly reports.

The budget adjustment requests are summarized in the table below and are also provided in this report as Attachment D.

Department	Revenue	Expenditure	Change in Fund Balance	Proposal
Administration - City Attorney's Office	-	410,000	(410,000)	City Attorney's Office Contract Services
Administration - City Attorney's Office	-	10,461	(10,461)	Senior Assistant City Attorney salary alignment - remainder of FY 2026
Admin Services	-	75,000	(75,000)	Finance consulting, additional auditing and tax services pun group
Innovation & Technology	-	15,000	(15,000)	ADA Closed Captioning
Parks & Recreation	18,478	15,944	2,534	Hidden Treasures Proceeds
Public Works	-	6,111	(6,111)	Emergency HVAC Compressor Replacement
Non-Departmental	-	131,100	(131,100)	IT PEG Transfer Out
TOTAL GENERAL FUND	**18,478**	**663,616**	**(645,138)**	
Innovation & Technology	131,100	-	131,100	IT PEG Transfer In
TOTAL INTERNAL SERVICE FUND	**131,100**	**-**	**131,100**	
TOTAL ALL FUNDS	**$ 149,578**	**$ 663,616**	**$ (514,038)**	

Administration – CAO – Contract Services

The City Attorney is appointed by the City Council to manage the legal affairs of the City. The CAO is requesting $410,000 for Legal Services as costs have increased this year due to unique circumstances, including various personnel matters, an important interpleader case, a complicated City-sponsored affordable housing project and builder’s remedy cases.

Administration – City Attorney’s Office (CAO) – Senior Assistant City Attorney Salary Alignment to Department Director – remainder of FY 2026

The CAO is requesting an increase to salaries and benefits for the remainder of Fiscal Year 2026 in the amount of $10,461 to align the salary of the Senior Assistant City Attorney. This alignment reflects the elevation of that classification as a member of the City’s Executive Management Team and increased responsibilities including review and revision of department staff reports, review of an increasing volume of Public Records Act requests and appointment as the Board member to PLAN and its concomitant responsibilities in risk and insurance management. This alignment will result in an ongoing expense of approximately $35,000 for future fiscal years.

Admin Services – Finance consulting, additional auditing and tax services

The Department is requesting a one-time increase of $75,000 for financial consulting from HdL and additional auditing and tax services from The Pun Group.

Parks & Recreation -Hidden Treasures Proceeds

The Department is requesting $18,478 in additional appropriations from the 2025 Hidden Treasures Event to reimburse the costs to run the program and continue to support the Stay Active Fund. This proposal also includes allocation of a $300 donation received for the Stay Active Fund, as requested by the donor. The Stay Active Fund helps members ages 50 and over remain active and engaged at the Cupertino Senior Center. This fund provides financial assistance through scholarships for members to offset the cost of a Senior Center membership and registration for classes and events. This fund is also utilized to bring in specialized speakers, secure educational films, and purchase resource materials, etc. for events and programs that promote prevention and preparedness of aging issues such as the Health Fair. If not approved, the funds will not be utilized to recoup the costs to produce the event or support the Stay Active Fund.

I&T – Closed Captioning

The Department is requesting a one-time increase of $15,000 to support closed captioning for the City's public-facing video content and virtual meetings to meet upcoming federal accessibility requirements. Effective April 24, 2026, the Americans with Disabilities Act (ADA) Title II requires public entities serving populations of 50,000 or more to ensure digital content—including prerecorded and live videos—is accessible in accordance with WCAG 2.1 Level AA standards, which include accurate closed captioning. The requested funding will support compliant captioning services, reduce legal and compliance risk, and ensure equitable access to public information for individuals who are deaf or hard of hearing. This investment advances the City's commitment to accessibility, inclusivity, and transparent public communication. As part of the request, an ongoing budget of $5,000 is requested.

I&T - Video - Fund transfer between different funds

As part of Q1, The Department received $131,100 in additional appropriations to cover expenses for the new Control Room build. This funding was used for infrastructure replacements—specifically, servers and network equipment that had reached end of life. The expenses were required to complete implementation, testing, and transition to the new system. The replacements are funded through PEG-allocated project expenses.

Since the funds were allocated to the Internal Services Fund 610-34-310, Council must authorize the transfer of $131,000 from the General Fund to the Internal Services Fund (610) for the expenses to be reimbursed via PEG funds at end of FY2026.

Public Works - HVAC System Compressor Replacement

The Department is requesting a one-time increase of $6,111.00 in additional appropriations for HVAC System Compressor Replacement for Quinlan Community Center (QCC). The compressor failed and reached the end of its useful life. If this is not approved, the QCC will continue to experience inconsistent temperature control, ongoing equipment failures and higher energy and maintenance costs. System performance will remain suboptimal, increasing user complaints and the likelihood of unplanned repairs.

Fund Balance

The General Fund's audited ending fund balance for FY 2024-25 is $181.8 million, a 15.7 million increase from FY 2023-24 actuals primarily due to the prior year ending with expenditure savings that outpaced revenue decreases. Expenditure savings were primarily because of salary and contract savings along with increased revenues across almost all revenue categories, primarily due to increased investment earnings.

As of mid-year, staff anticipate the General Fund will end FY 2025-26 with $178.7 million in fund balance, an increase of $22.7 million from the FY 2025-26 Adopted Budget fund balance projection. The increase from the Adopted Budget is a result of both year-end revenues exceeding expenditures and budget savings achieved in the prior fiscal year. It's important to note that the only portion available for use, according to City policy, is unassigned funds. Committed funds are set aside for specific purposes determined by City Council resolution. Restricted funds, such as the Section 115 Pension Trust, are allocated for specific purposes stipulated by external resource providers. Assigned funds are reserved for encumbrances. Of the total fund balance, $62.7 million is unassigned and available to be used.

Approximately $10.7 million of unassigned fund balance is attributed to Vallco Town Center plan check and building inspection revenues that were carried over. These revenues will continue to be carried over each year until the services are rendered, and the revenues are recognized.

General Fund Classification of Fund Balance ($ in millions)

Classification	Actual 2023-24	Actual 2024-25	Adopted Budget 2025-26	1st Quarter Projection 2025-26	Mid-Year Year End Projection 2025-26
Non Spendable	$ 3.4	$ 4.0	$ 3.5	$ 4.0	$ 4.0
Restricted	23.3	25.8	22.1	24.8	25.8
Committed	108.6	88.6	87.2	88.6	86.1
Assigned	4.7	7.3	-	-	-
Unassigned	26.0	56.1	43.3	65.5	62.7
TOTAL FUND BALANCE	$ 166.1	$ 181.8	$ 156.0	$ 183.0	$ 178.7

*Mid-Year Year-End Projections assume budgeted revenues and expenditures are fully collected and incurred. Fund balances do not consider City Council actions after December 31, 2025. Adjustments to Committed fund balance are made as part of the year-end closing process.

Per the City's Fund Balance Policy, unassigned fund balance over $500,000 is to be used in the following order to replenish committed/restricted fund balances with any remaining balances to be placed in the Capital Reserve:

1. Economic Uncertainty Reserve
2. CalPERS Reserve (Section 115 Pension Trust)
3. Sustainability Reserve
4. Unassigned

As of mid-year, all priority areas are fully funded.

Staffing
As of December 31, 2025, the FY 2025-26 Amended Budget includes a total of 211 full-time equivalent (FTE) positions. No additional full-time equivalent positions are requested as part of mid-year.

Performance Measures
The Mid-Year Financial Report includes updated performance measures that are in line with the best practices of both government and private industry. Workload indicators were removed as part of Baker Tilly's, the City's internal auditor, recommendation. These measures have been designed to provide a comprehensive understanding of the City's performance and progress toward achieving its goals and objectives. Attachment F provides an overview of the status of the performance measures as of mid-year. This information is critical to effective decision-making and ensures that resources are being used in the most efficient and effective way possible.

City Manager Discretionary Fund
In the FY 2025-26 Adopted Budget, City Council approved $50,000 in funding for the City Manager Discretionary Fund. The quarterly financial reports will detail the City Manager's use of the discretionary fund and may include recommendations to replenish depending on the extent and nature of use. As of December 31, 2025, the City Manager's Discretionary Fund has been used for Property Appraisal Services for 10480 Finch Avenue at a cost of $7,400.

Carryovers and Budget Adjustments
The quarterly financial reports provide details on carryovers and budget adjustments. Encumbrances are outstanding commitments tied to unfilled purchase orders or contracts, which are rolled over to the following fiscal year until those obligations are fulfilled or terminated. Budget carryovers are unencumbered funds for unfinished projects carried over to the following fiscal year to be spent for the same purpose for which they were approved. Budget adjustments are amendments to the budget that are approved by Council via resolution. The amended budget is the adopted budget, plus encumbrances, budget carryovers, and Council-approved budget adjustments. Revenue

and expenditure carryover processes are handled similarly. See Attachment C for details on carryovers and budget adjustments.

Special Projects

The quarterly financial reports provide a status update on special projects including the budget, amount spent, and estimated completion date. Special projects are operational projects, often one-time, that are budgeted in separate accounts for transparency and ease of tracking. If a special project is not completed by the end of a fiscal year, staff may request a carryover to the subsequent fiscal year. Fixed assets have been removed from the list as they are not one-time special projects but the purchase of a fixed asset. Fixed assets are generally items over $5,000 with a useful life of over 5 years or more. Projects included in this reporting category now align with the City Council Special Project Policy. See Attachment G.

Grants

The quarterly financial reports provide a status update on all active grants and any completed projects for which funding is yet to be received. Active grants are those that have not yet been fully closed out with the granting agency.

Below is a high-level summary of the grant tracking document. Please refer to Attachment H for complete grant tracking updates.

	Competitive Grants	**Non-Competitive Grants**
Active Grants	15	20
Pending Results	0	0
Total Grant Dollars Awarded	$28,859,428	$4,054,938

Staff will continue to provide additional updates on the status of grants as part of the quarterly financial reports.

Capital Improvement Plan

Public Works staff will bring the Capital Improvement Program FY 2026-27 proposal to City Council in March 2026, for review and later inclusion in the FY 2026-27 Budget discussions.

CIP Project Status

The quarterly financial reports provide a revised estimate and update on Capital Improvement Program (CIP) projects. As of mid-year, the Public Works Department is not requesting any revisions to the capital budget. See Attachment I for the status of projects.

City Work Program

On December 1, 2025, Council added six new projects to the FY 2025-27 City Work Program. These have been incorporated into the two-year CWP and any funding needs, if any, will be presented as part of proposed budget study sessions in May 2026.

Other Budget Items

Sheriff's Contract Increase

The complete impact of the Sheriff contract increase is not yet known. Staff is continuing to negotiate and provide updates as additional information becomes available, as noted in the earlier forecast section of this report.

Reorganization of Insurance Administration from Human Resources to City Attorney's Office

As part of ongoing City operational alignment, the Insurance Administration Program was transferred from Administrative Services to the City Attorney's Office. The City Attorney's Office maintains day-to-day contact with PLAN JPA (the City's self-insurance pool) and serves as the Board appointees to PLAN. In addition, the City Attorney's Office oversees and manages the City's general liability and property insurance programs. Given this existing oversight and regular coordination with PLAN JPA, consolidating the Insurance Administration Program within the City Attorney's Office improves efficiency, streamlines communications, and ensures consistent management of the City's risk mitigation and insurance functions.

Reorganization of Human Resources Division from Administrative Services to City Manager's Office

*T*he Human Resources Division has been reassigned from the Administrative Services Department to the City Manager's Office. In this structure, Human Resources provides direct support to the City Manager and delivers strategic and operational services and continues to support the policy direction of the City Council. This change strengthens coordination across departments and enhances the City's ability to address citywide priorities and workforce needs.

Development Services Division Salary Savings for 3rd Party Inspection Services

Following the retirement of a Public Works Inspector, the Public Works Department expects to fill the position permanently in April, creating a 3–4 month vacancy. Because existing staff cannot fully absorb the additional workload, the Department proposes hiring temporary inspection services at an estimated cost of $73,600 which includes contingency. These costs would be covered by salary savings from the vacant position, allowing the Department to maintain service levels without exceeding the approved budget. Without using these savings, additional appropriations or service delays may occur.

<u>Sustainability Impact</u>

No sustainability impact.

<u>Fiscal Impact</u>

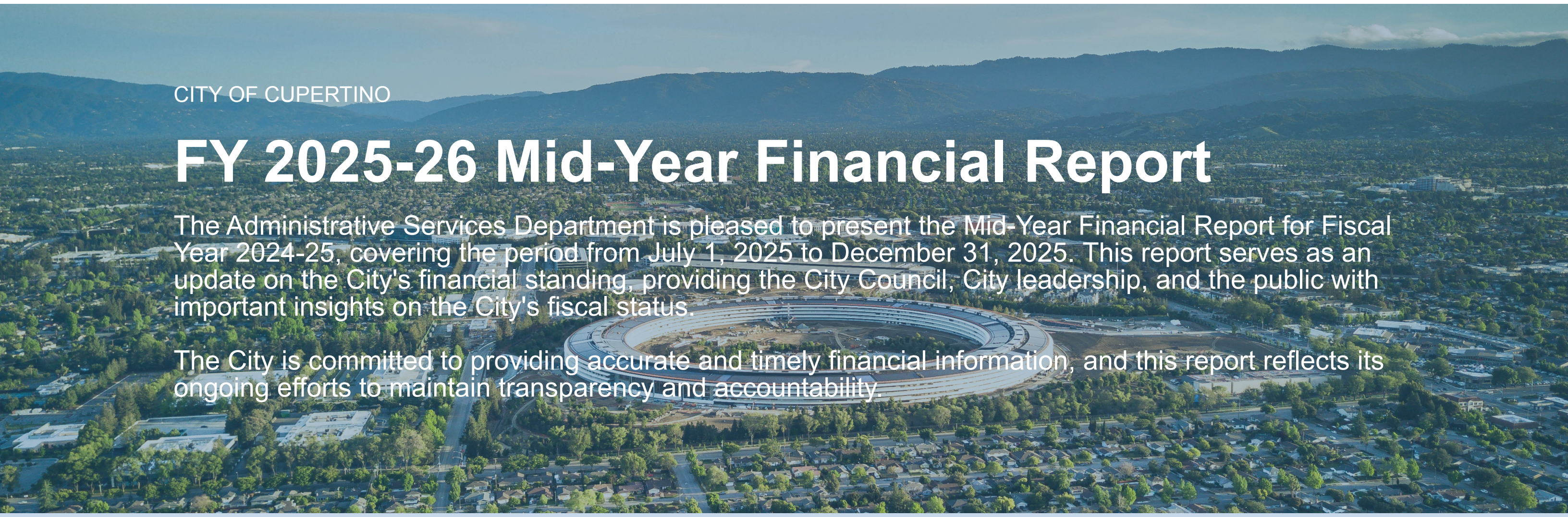
The Mid-Year Financial Report shows the City is positioned as anticipated. City staff recommends adjustments of $663,616 in new appropriations, funded by $149,578 in revenues and $514,038 in one-time fund balance. The City will continue to monitor its revenue and expenditure trends closely to ensure it remains on track toward achieving its budgetary goals and objectives.

City Work Program (CWP) Item/Description:
None

Council Goal:
Public Engagement and Transparency, Fiscal Strategy

California Environmental Quality Act
Not applicable.

Prepared by: Toni Oasay-Anderson, Acting Budget Manager
Reviewed by: Jonathan Orozco, Acting Director of Administrative Services
Floy Andrews, Interim City Attorney
Approved for Submission by: Tina Kapoor, City Manager
Attachments:
A – FY 2025-26 Mid-Year Financial Report
B – Draft Resolution – Budget Appropriations
C – Description of Carryovers and Adjustments as of December 31, 2025
D – Description of Budget Transfers as of December 31, 2025
E – FY 2025-26 Mid-Year Recommended Adjustments
F – Mid-Year Performance Measures
G – FY 2025-26 Mid-Year Special Projects Update as of December 31, 2025
H – FY 2025-26 Competitive and Non-Competitive Citywide Grants Tracking
I – Capital Improvement Program Project Status
J - Draft Resolution – Unrepresented Agreement Update
K – Unrepresented Employees' Compensation Program (Clean)
L – Unrepresented Employees' Compensation Program (Redline)



CITY OF CUPERTINO

FY 2025-26 Mid-Year Financial Report

The Administrative Services Department is pleased to present the Mid-Year Financial Report for Fiscal Year 2024-25, covering the period from July 1, 2025 to December 31, 2025. This report serves as an update on the City's financial standing, providing the City Council, City leadership, and the public with important insights on the City's fiscal status.

The City is committed to providing accurate and timely financial information, and this report reflects its ongoing efforts to maintain transparency and accountability.

This Financial Report is interactive. Click on a chart to learn more.

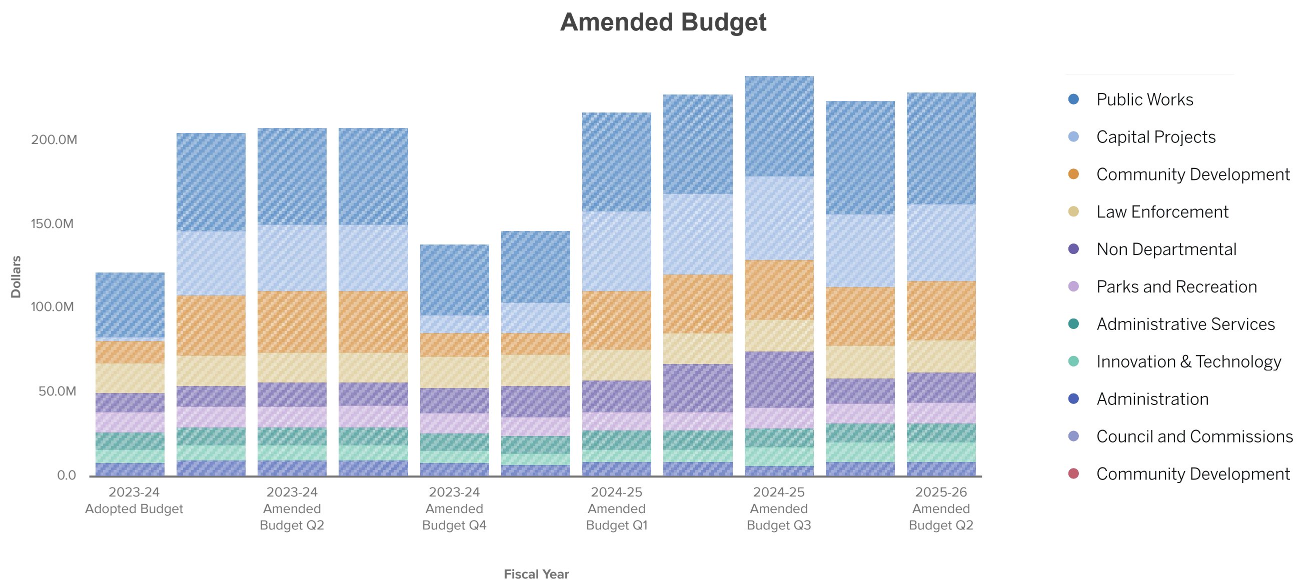
Background

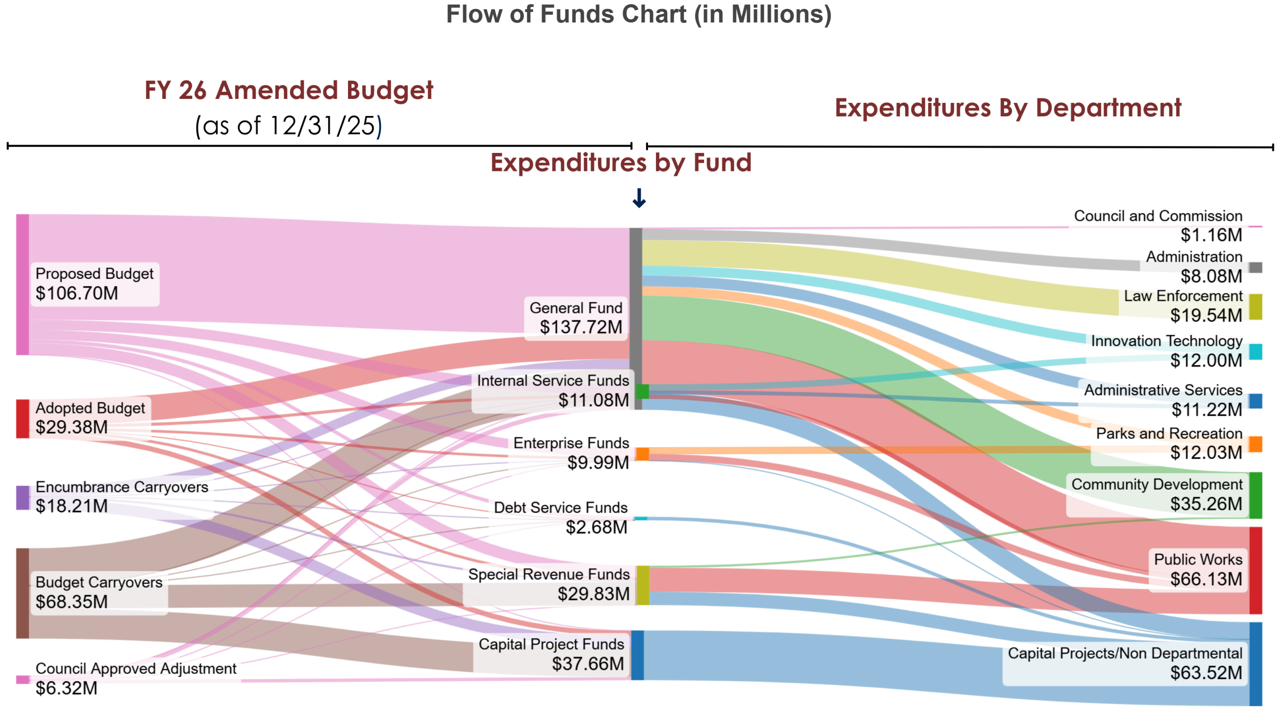
On June 3, 2025, the City Council adopted the FY 2025-26 Adopted Budget, a $136.1 million spending plan funded by $133.7 million in revenue and $2.4 million in fund balance. The adopted budget reflected a $68,966 increase from the proposed budget.

As described in the City Manager’s First Quarter Financial Report, the budget was revised to account for encumbrances and carryover appropriations. As part of the FY 2024-25 year-end close, additional funds were carried forward to FY 2025-26, amounting to $18.2 million in encumbrances and $68.3 million in budget carryovers. The largest encumbrances were for Capital Projects ($8.2 million), and the largest carryovers were for General Fund ($28.1 million).

Furthermore, the FY 2025-26 Amended Budget includes Council-approved budget adjustments from July 1 to December 31, 2025, totaling $228,948,923 across all funds primarily due to negotiated increases for all bargaining groups

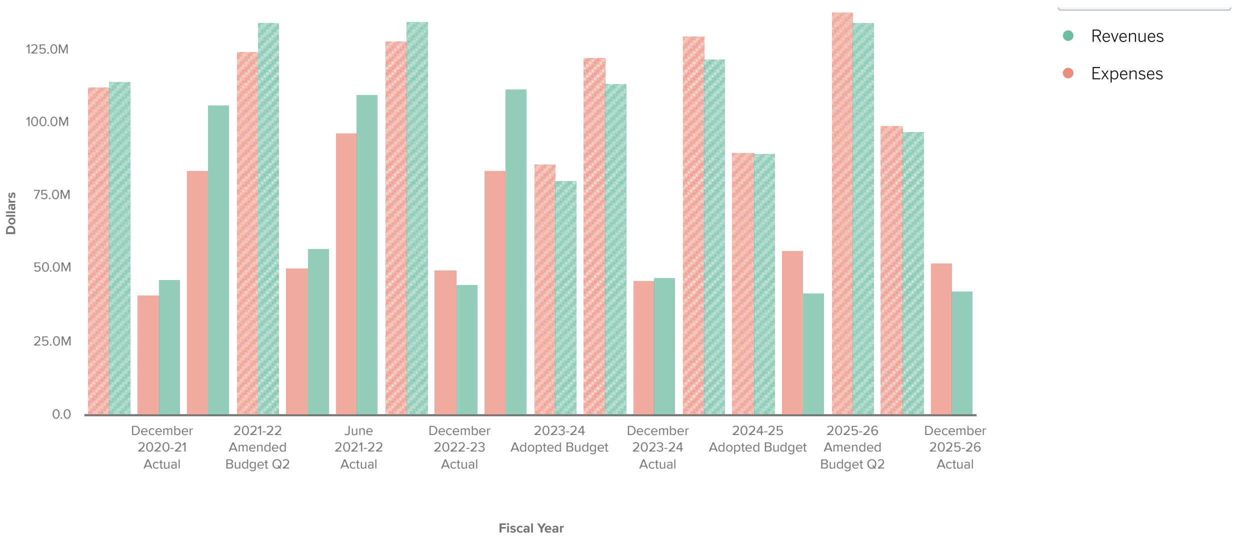
The amended budget at the end of mid-year is $228.9 million, funded with $186.2 million in revenue and $42.7 million in fund balance. The amended budget is the adopted budget, plus encumbrances, carryovers, and Council-approved budget adjustments. The reflection of carryovers and encumbrances in the amended budget is a standard practice in municipal budgeting and aligns with the amounts in previous years, which have been approximately $80 million. Carryovers and encumbrances are appropriations approved in prior years but have not yet been spent and are still required for ongoing projects or obligations.



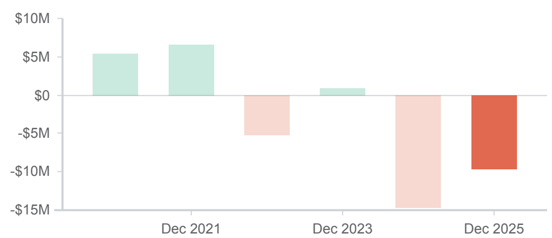


General Fund Revenues, Expenditures, and Fund Balance

To date the City's financial statement audit has yet to be issued and revenue, expenditure, and fund balance totals listed in this report are preliminary and subject to change after a full review by the City's auditors. City staff does not anticipate many if any changes from the auditors.



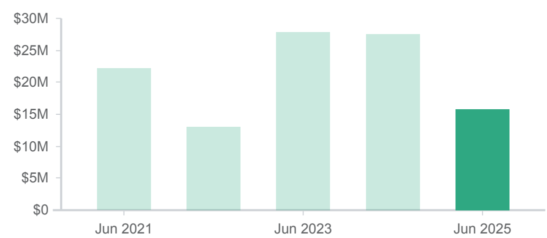
General Fund Revenues - Expenses at Mid-Year



-$9,709,408.28

Revenues Less Expenses in Dec 2025

General Fund Revenues - Expenses at Year End



$15,741,940.31

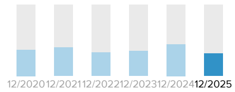
Revenues Less Expenses in Jun 2025

General Fund Revenue and Expenditure Trends

As of December 31, 2025, General Fund revenues have totaled $134.6 million, representing 31.74% of the budgeted revenue. This is below the mid-year revenue range of the past three years, which was between 33% and 405%. General Fund expenditures have totaled $137.6 million, which is 38.08% of the budgeted appropriations*. This is below the mid-year expenditure range of the previous three years, which was between 43% and 53% of year-end actual expenditures. To ensure fiscal stability, staff will continue to closely monitor leading revenue sources throughout the year.

General Fund Revenues - Mid-Year Actuals vs Budget

Data Updated Feb 20, 2026, 11:35 AM

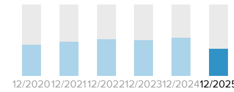


31.74%

In Revenues of **$134,564,941.00** Budgeted through **Dec 2025**

General Fund Expenses - Mid-Year Actuals vs Budget

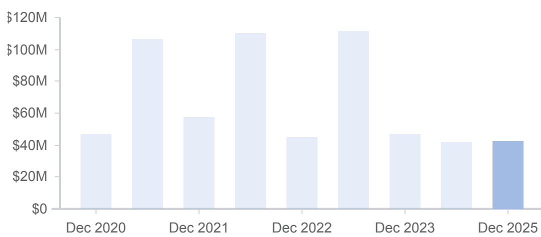
Data Updated Feb 20, 2026, 11:35 AM



38.08%

In Expenses of **$137,641,838.00** Budgeted through **Dec 2025**

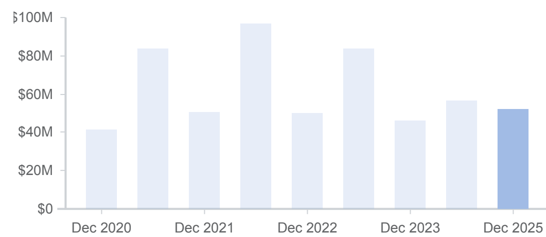
General Fund Revenues - Mid-Year vs Year End Actuals



$42,709,391.70

Revenues in Dec 2025

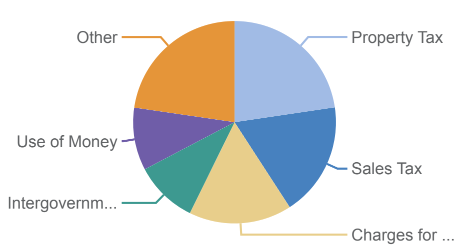
General Fund Expenses - Mid-Year vs Year End Actuals



$52,418,799.98

Expenses in Dec 2025

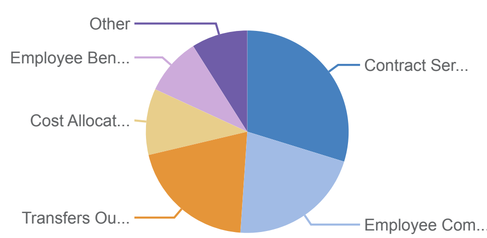
General Fund Revenues by Type



$42,709,391.70

Revenues in Dec 2025

General Fund Expenses by Type



$52,418,799.98

Expenses in Dec 2025

General Fund Classification of Fund Balance

As of mid-year, staff anticipate the General Fund will end FY 2025-26 with $185 million in fund balance, an increase of $29.0 million from the FY 2025-26 Adopted Budget fund balance projection. The increase from the Adopted Budget is a result of both year-end revenues exceeding expenditures and budget savings achieved in the prior fiscal year. It's important to note that the only portion available for use, according to City policy, is unassigned funds. Committed funds are set aside for specific purposes determined by City Council resolution. Restricted funds, such as the Section 115 Pension Trust, are allocated for specific purposes stipulated by external resource providers. Assigned funds are reserved for encumbrances. Of the total fund balance, $89.7 million is unassigned and available to be used.

Approximately $10.7 million of unassigned fund balance is attributed to Vallco Town Center plan check and building inspection revenues that were carried over. These revenues will continue to be carried over each year until the services are rendered, and the revenues are recognized.

Classification	Actual 2023-24	Unaudited 2024-25	Adopted Budget 2025-26	1st Quarter Projection 2025-26	Mid-Year Year End Projection 2026-27
Non Spendable	$ 3.4	$ 4.0	$ 3.5	$ 4.0	$ 4.0
Restricted	23.3	25.8	22.1	24.8	2.7
Committed	108.6	88.6	87.2	88.6	88.6
Assigned	4.7	7.3	-	-	-
Unassigned	26.0	56.1	43.3	65.5	89.7
TOTAL FUND BALANCE	$ 166.1	$ 181.8	$ 156.0	$ 183.0	$ 185.0

Recommended Adjustments

The City's departments regularly evaluate their budget expenditures throughout the fiscal year to ensure they stay within their budget appropriations. In case of any variance, they can request budget adjustments as necessary as part of the quarterly reports.

The budget adjustment requests are summarized in the table below.

Department	Revenue	Expenditure	Change in Fund Balance	Proposal
Administration - City Attorney's Office	-	410,000	(410,000)	City Attorney's Office Contract Services
Administration - City Attorney's Office	-	10,461	(10,461)	Senior Assistant City Attorney salary alignment - remainder of FY 2026
Admin Services	-	75,000	(75,000)	Finance consulting, additional auditing and tax services pun group
Innovation & Technology	-	15,000	(15,000)	ADA Closed Captioning
Parks & Recreation	18,478	15,944	2,534	Hidden Treasures Proceeds
Public Works	-	6,111	(6,111)	Emergency HVAC Compressor Replacement
Non-Departmental	-	131,100	(131,100)	IT PEG Transfer Out
TOTAL GENERAL FUND	**18,478**	**663,616**	**(645,138)**	
Innovation & Technology	131,100	-	131,100	IT PEG Transfer In
TOTAL INTERNAL SERVICE FUND	**131,100**	**-**	**131,100**	
TOTAL ALL FUNDS	**$ 149,578**	**$ 663,616**	**$ (514,038)**	

Summary

The Mid-Year Financial Report shows the City is positioned as anticipated. City staff recommends adjustments of $663,616 in new appropriations, funded by $149,578 in revenues and $514,038 in one-time fund balance. The City will continue to monitor its revenue and expenditure trends closely to ensure it remains on track toward achieving its budgetary goals and objectives.

City of Cupertino, California

Cupertino City Hall
10300 Torre Avenue
Cupertino, CA 95014-3202

View the City Council Meeting Agenda
View the City's Budgets
View the City's Financial Transparency Portal

RESOLUTION NO. 26-XXX

A RESOLUTION OF THE CITY COUNCIL OF THE CITY OF CUPERTINO AMENDING THE OPERATING BUDGET FOR FISCAL YEAR 2025-26 BY APPROPRIATING, TRANSFERRING, AND UNAPPROPRIATING MONIES FOR SPECIFIED FUNDS

WHEREAS, the orderly administration of municipal government depends on a sound fiscal policy of maintaining a proper ratio of expenditures within anticipated revenues and available monies; and

WHEREAS, accomplishing City Council directives, projects and programs, and performing staff duties and responsibilities likewise depends on the monies available for that purpose; and

WHEREAS, the City Manager has determined that the balances from the funds specified in this resolution are adequate to cover the proposed amended appropriations, and therefore recommends the fund reallocations described herein.

NOW, THEREFORE, BE IT RESOLVED that the City Council does hereby approve the recommended fund reallocations and ratifies the attached amended appropriations as set forth in Exhibit A.

PASSED AND ADOPTED at a special meeting of the City Council of the City of Cupertino this 3rd day of March 2026, by the following vote:

Members of the City Council

AYES:
NOES:
ABSENT:
ABSTAIN:

SIGNED: ______________________________ Kitty Moore, Mayor City of Cupertino	 ____________________________ Date
ATTEST: ______________________________ Lauren Sapudar, Deputy City Clerk	 ____________________________ Date

Attachment B

Exhibit A

Appropriation Amendment by Fund	Appropriation Amendment	Revenue Amendment	Fund Balance (Use of)
General Fund	663,616	18,478	(645,138)
Special Revenue Funds	-	-	-
Capital Project Funds	-	-	-
Enterprise Funds	-	-	-
Internal Service Funds	-	131,100	131,100
Total Appropriation Amendment All Funds	**$ 663,616**	**$ 149,578**	**$ (514,038)**

Detailed Budget Carryovers, Council-approved Adjustments, and Encumbrance Carryovers as of December 31, 2025

Attachment C

Budget Adjustment Type	Fund	Description	Amount
BUDGET CARRYOVERS			
Budget Carryover	100 General Fund	Budget Carryover - ERP	2,500,000
Budget Carryover	100 General Fund	Code Enforcement Building Abatements	21,995
Budget Carryover	100 General Fund	Community Shuttle Program	534,262
Budget Carryover	100 General Fund	CWP - Project in progress	250,000
Budget Carryover	100 General Fund	CWP Active Transportation Plan	29,237
Budget Carryover	100 General Fund	CWP Bicycle facilities	50,000
Budget Carryover	100 General Fund	CWP RHNA and GP Update	192,996
Budget Carryover	100 General Fund	Facility repairs	17,030
Budget Carryover	100 General Fund	FY 24-25 Donated funds for instructor Ginger Tsun	1,870
Budget Carryover	100 General Fund	General Plan	169,805
Budget Carryover	100 General Fund	Graphic Design and Communications Support	20,000
Budget Carryover	100 General Fund	HVAC project	123,675
Budget Carryover	100 General Fund	HVAC Special Project	45,000
Budget Carryover	100 General Fund	I-280/Wolfe Rd Interchange Proj	4,000,000
Budget Carryover	100 General Fund	Irrigation Controller Settlement	87,428
Budget Carryover	100 General Fund	Laserfiche Planning Map Scanning	726
Budget Carryover	100 General Fund	Marina Plaza	23,317
Budget Carryover	100 General Fund	Materials Bunker Repair	52,014
Budget Carryover	100 General Fund	ongoing city bridge repairs	315,180
Budget Carryover	100 General Fund	Ongoing crossing guard services	27,979
Budget Carryover	100 General Fund	Ongoing Pub Safe Block Ldr & Neighb Watch program	9,700
Budget Carryover	100 General Fund	Refundable Deposit Expense Special Contracts	22,427
Budget Carryover	100 General Fund	Sign Ordinance Update	200,000
Budget Carryover	100 General Fund	State grant - business continuity and resiliency	310,487
Budget Carryover	100 General Fund	State grant - EOC improvements.	500,000
Budget Carryover	100 General Fund	Stay Active Fund	57,735
Budget Carryover	100 General Fund	The Hamptons	108,640
Budget Carryover	100 General Fund	Tree List	50,000
Budget Carryover	100 General Fund	Urban Forest Master Plan	60,000
Budget Carryover	100 General Fund	Vallco SB35/Rise	103,026
Budget Carryover	100 General Fund	VTC - Project in progress	766,777
Budget Carryover	100 General Fund	VTC Inspections	5,406,634
Budget Carryover	100 General Fund	VTC Plan Check	11,999,999
Budget Carryover	100 General Fund	Westport	30,339
Budget Carryover	100 General Fund	Moss Adams Grants Project	17,113
	TOTAL GENERAL FUND		**28,105,391**
Budget Carryover	230 Env Mgmt Cln Crk Strm Drain	Root removal and other system repairs	469,907
Budget Carryover	265 BMR Housing	Develop ELI Housing	235,296

Detailed Budget Carryovers, Council-approved Adjustments, and Encumbrance Carryovers as of December 31, 2025

Attachment C

Budget Adjustment Type	Fund	Description	Amount
Budget Carryover	270 Transportation Fund	BPMP Bridge Rehab Minor Project	107,646
Budget Carryover	270 Transportation Fund	Ongoing annual asphalt project	4,655,313
Budget Carryover	270 Transportation Fund	ongoing annual concrete repair project	1,187,915
Budget Carryover	270 Transportation Fund	Rdway Safety Improvements - HSIP Project	3,500,747
Budget Carryover	270 Transportation Fund	roadway marking projects and sign surveys	10,000
Budget Carryover	270 Transportation Fund	SB1 roads maint projects	1,779,164
Budget Carryover	280 Park Dedication	Lawrence-Mitty Park Project	5,323,849
	TOTAL SPECIAL REVENUE FUNDS		**17,269,837**
Budget Carryover	420 Capital Improvement Fund	ADA Improvements	191,990
Budget Carryover	420 Capital Improvement Fund	Bike Plan Implementation fund	5,822,120
Budget Carryover	420 Capital Improvement Fund	City Hall & Community Hall Improvements	421,560
Budget Carryover	420 Capital Improvement Fund	City Hall Annex (formerly10455 Torre Ave) Improvements	2,216,647
Budget Carryover	420 Capital Improvement Fund	City Lighting LED Transition Assessment	411,742
Budget Carryover	420 Capital Improvement Fund	CW Bldg Condition Assess Impl	1,382,113
Budget Carryover	420 Capital Improvement Fund	EVCS Expansion - Service Center	558,840
Budget Carryover	420 Capital Improvement Fund	Inclusive Play Area Planning Project warranty period	271,054
Budget Carryover	420 Capital Improvement Fund	Library expansion	391,910
Budget Carryover	420 Capital Improvement Fund	McClellan Ranch West Parking Lot Impro	7,084
Budget Carryover	420 Capital Improvement Fund	McClellan Road Bridge Replacement (two grants)	5,850,000
Budget Carryover	420 Capital Improvement Fund	Playground Equipment (Creekside & Varian)	916,327
Budget Carryover	420 Capital Improvement Fund	PV Systems Design & Installation	2,131,667
Budget Carryover	420 Capital Improvement Fund	SCB/Bandley Signal & Median Imps	142,208
Budget Carryover	420 Capital Improvement Fund	School Walk Audit Implementation	765,825
Budget Carryover	420 Capital Improvement Fund	SLTG/280 Ped Bridge Lighting	46,449
Budget Carryover	420 Capital Improvement Fund	St Light Install - Annual Infill	142,380
Budget Carryover	420 Capital Improvement Fund	Stevens Creek Bridge Repair	235,000
Budget Carryover	420 Capital Improvement Fund	Vai Avenue Outfall Replacement	434,803
Budget Carryover	420 Capital Improvement Fund	Various Park Amenities	351,421
	TOTAL CAPITAL PROJECT FUNDS		**22,691,140**
Budget Carryover	520 Resource Recovery	Grant expenditure account (CalRecycle)	120,990
Budget Carryover	520 Resource Recovery	Landfill/Solid Waste agreement	31,616
Budget Carryover	520 Resource Recovery	Single Use Plastics Ordinance	3,470
Budget Carryover	570 Sports Center	HVAC Special Project	25,536
	TOTAL ENTERPRISE FUNDS		**181,612**
Budget Carryover	610 Innovation & Technology	Acting Admin assignment - Marilyn FMLA	5,202
Budget Carryover	610 Innovation & Technology	Laserfische Manage Cloud environment	50,000
Budget Carryover	630 Vehicle/Equip Replacement	Fleet/Equip Asset purchases	41,761

Detailed Budget Carryovers, Council-approved Adjustments, and Encumbrance Carryovers as of December 31, 2025

Budget Adjustment Type	Fund	Description	Amount
	TOTAL INTERNAL SERVICE FUNDS		**96,963**
TOTAL BUDGET CARRYOVERS			**68,344,943**

Detailed Budget Carryovers, Council-approved Adjustments, and Encumbrance Carryovers as of December 31, 2025

Budget Adjustment Type	Fund	Description	Amount
COUNCIL ACTIONS			
Council Action	100 General Fund	Addition of Assist Dir. PR	291,532
Council Action	100 General Fund	Removal of ACM	(399,323)
Council Action	100 General Fund	New Budget no CEA, w Negotiations	1,014,273
Council Action	100 General Fund	Labor Negotiations	1,014,270
Council Action	100 General Fund	RVS JE 2026-1131 New Budget no CEA, w Negotiations	(1,014,273)
Council Action	100 General Fund	ADA Baseline Assessment & Action Plan	50,687
Council Action	100 General Fund	City Hall Improvements project increase 2,500,000	2,500,000
	TOTAL GENERAL FUND		**3,457,166**
Council Action	230 Env Mgmt Cln Crk Strm Drain	New Budget no CEA, w Negotiations	19,339
Council Action	230 Env Mgmt Cln Crk Strm Drain	Labor Negotiations	19,339
Council Action	230 Env Mgmt Cln Crk Strm Drain	RVS JE 2026-1131 New Budget no CEA, w Negotiations	(19,339)
Council Action	270 Transportation Fund	New Budget no CEA, w Negotiations	56,193
Council Action	270 Transportation Fund	Labor Negotiations	56,193
Council Action	270 Transportation Fund	RVS JE 2026-1131 New Budget no CEA, w Negotiations	(56,193)
	TOTAL SPECIAL REVENUE FUNDS		**75,532**
Council Action	420 Capital Improvement Fund	City Hall Improvements project increase 2,500,000	2,500,000
	TOTAL SPECIAL REVENUE FUNDS		**2,500,000**
Council Action	520 Resource Recovery	New Budget no CEA, w Negotiations	6,559
Council Action	520 Resource Recovery	Labor Negotiations	6,559
Council Action	520 Resource Recovery	RVS JE 2026-1131 New Budget no CEA, w Negotiations	(6,559)
Council Action	560 Blackberry Farm	New Budget no CEA, w Negotiations	4,209
Council Action	560 Blackberry Farm	Labor Negotiations	4,209
Council Action	560 Blackberry Farm	RVS JE 2026-1131 New Budget no CEA, w Negotiations	(4,209)
Council Action	560 Blackberry Farm	BBF Golf Course Maintenance Agreement Jan 26- June 26	125,000
Council Action	570 Sports Center	New Budget no CEA, w Negotiations	10,533
Council Action	570 Sports Center	Labor Negotiations	10,533
Council Action	570 Sports Center	RVS JE 2026-1131 New Budget no CEA, w Negotiations	(10,533)
Council Action	580 Recreation Program	New Budget no CEA, w Negotiations	6,393
Council Action	580 Recreation Program	Labor Negotiations	6,393
Council Action	580 Recreation Program	RVS JE 2026-1131 New Budget no CEA, w Negotiations	(6,393)
	TOTAL ENTERPRISE FUNDS		**152,694**
Council Action	610 Innovation & Technology	New Budget no CEA, w Negotiations	74,632
Council Action	610 Innovation & Technology	Labor Negotiations	74,632

Detailed Budget Carryovers, Council-approved Adjustments, and Encumbrance Carryovers as of December 31, 2025

Budget Adjustment Type	Fund	Description	Amount
Council Action	610 Innovation & Technology	RVS JE 2026-1131 New Budget no CEA, w Negotiations	(74,632)
Council Action	620 Workers' Compensation	New Budget no CEA, w Negotiations	1,868
Council Action	620 Workers' Compensation	Labor Negotiations	1,868
Council Action	620 Workers' Compensation	RVS JE 2026-1131 New Budget no CEA, w Negotiations	(1,868)
Council Action	630 Vehicle/Equip Replacement	New Budget no CEA, w Negotiations	22,477
Council Action	630 Vehicle/Equip Replacement	Labor Negotiations	22,477
Council Action	630 Vehicle/Equip Replacement	RVS JE 2026-1131 New Budget no CEA, w Negotiations	(22,477)
	TOTAL INTERNAL SERVICE FUNDS		**98,977**
TOTAL COUNCIL ACTIONS			**6,284,369**

Detailed Budget Carryovers, Council-approved Adjustments, and Encumbrance Carryovers as of December 31, 2025

Budget Adjustment Type	Fund	Description	Amount
FIRST QUARTER ADJUSTMENTS			
First Quarter Adjustment	100 General Fund	4th of July	140,000
First Quarter Adjustment	100 General Fund	CAP Reallocation	(892,702)
First Quarter Adjustment	100 General Fund	Citation Processing Center - Fees	30,000
First Quarter Adjustment	100 General Fund	CRM Software Solution	15,000
First Quarter Adjustment	100 General Fund	GF HSG Grant Contracts	79,000
First Quarter Adjustment	100 General Fund	I&T - Video - Operational Enhancements - Small Tools	7,000
First Quarter Adjustment	100 General Fund	Plan Review Services - Toll Brothers	175,000
First Quarter Adjustment	100 General Fund	PW - Facilities 100-87-828 - Library HVAC VFD Replacement	20,000
First Quarter Adjustment	100 General Fund	PW - Transportation 844 - Traffic Data Collection	200,000
First Quarter Adjustment	100 General Fund	PW - TreesROW 261 Trail Maintenance - Bridge Fencing	7,000
First Quarter Adjustment	100 General Fund	PW - TreesROW 825 Street Tree Maintenance - Budget Amendment	24,386
	TOTAL GENERAL FUND		**(195,316)**
First Quarter Adjustment	230 Env Mgmt Cln Crk Strm Drain	CAP Reallocation	(55,167)
First Quarter Adjustment	270 Transportation Fund	CAP Reallocation	(131,216)
First Quarter Adjustment	270 Transportation Fund	PW DEFUND - Bollinger Rd	106,400
First Quarter Adjustment	270 Transportation Fund	PW DEFUND - McClellan Rd Separated Bike Ph3	99,632
First Quarter Adjustment	270 Transportation Fund	RV Ordinance Signage	40,000
	TOTAL SPECIAL REVENUE FUNDS		**59,649**
First Quarter Adjustment	420 Capital Improvement Fund	PW DEFUND - BBF Park Pool Improv	32,751
First Quarter Adjustment	420 Capital Improvement Fund	PW DEFUND - De Anza Blvd Buffered Bike Lanes	5,533
	TOTAL CAPITAL PROJECT FUNDS		**38,284**
First Quarter Adjustment	570 Sports Center	CAP Reallocation	(29,689)
	TOTAL ENTERPRISE FUNDS		**(29,689)**
First Quarter Adjustment	610 Innovation & Technology	Accessibility, Security, and Operational Updates	15,000
First Quarter Adjustment	610 Innovation & Technology	Control Room Project AV Systems Upgrade	131,100
First Quarter Adjustment	610 Innovation & Technology	Control Room Project Tech Refresh - Reimbursement	72,500
First Quarter Adjustment	610 Innovation & Technology	Operational Enhancements	25,000
First Quarter Adjustment	630 Vehicle/Equip Replacement	CAP Reallocation	(77,889)
	TOTAL INTERNAL SERVICE FUNDS		**165,711**
TOTAL FIRST QUARTER ADJUSTMENTS			**38,639**

Detailed Budget Carryovers, Council-approved Adjustments, and Encumbrance Carryovers as of December 31, 2025

Budget Adjustment Type	Fund	Description	Amount
ENCUMBRANCE CARRYOVERS			
Encumbrance Carryover	100 General Fund	Year End Soft Close	95,000
Encumbrance Carryover	100 General Fund	Year End Soft Close	10,000
Encumbrance Carryover	100 General Fund	Year End Soft Close	1,035,180
Encumbrance Carryover	100 General Fund	Year End Soft Close	1,175,979
Encumbrance Carryover	100 General Fund	Year End Soft Close	9,451
Encumbrance Carryover	100 General Fund	Year End Soft Close	16,735
Encumbrance Carryover	100 General Fund	Year End Soft Close	50,055
Encumbrance Carryover	100 General Fund	Year End Soft Close	16,373
Encumbrance Carryover	100 General Fund	Year End Soft Close	48,760
Encumbrance Carryover	100 General Fund	Year End Soft Close	1,513,706
Encumbrance Carryover	100 General Fund	Year End Soft Close	96,792
Encumbrance Carryover	100 General Fund	Year End Soft Close	1,498,550
Encumbrance Carryover	100 General Fund	Year End Soft Close	1,380,208
Encumbrance Carryover	100 General Fund	Year End Soft Close	207,754
Encumbrance Carryover	100 General Fund	PO2025-254 carryover adj	3,000
Encumbrance Carryover	100 General Fund	PO2022-471 carryover adj	5,000
	TOTAL GENERAL FUND		**7,162,543**
Encumbrance Carryover	230 Env Mgmt Cln Crk Strm Drain	Year End Soft Close	42,281
Encumbrance Carryover	230 Env Mgmt Cln Crk Strm Drain	Year End Soft Close	60,000
Encumbrance Carryover	230 Env Mgmt Cln Crk Strm Drain	Year End Soft Close	28,961
Encumbrance Carryover	260 CDBG	Year End Soft Close	73,175
Encumbrance Carryover	265 BMR Housing	Year End Soft Close	11,084
Encumbrance Carryover	270 Transportation Fund	Year End Soft Close	26,310
Encumbrance Carryover	270 Transportation Fund	Year End Soft Close	972,592
Encumbrance Carryover	270 Transportation Fund	Year End Soft Close	34,666
Encumbrance Carryover	270 Transportation Fund	Reverse PO 2025-542 soft close	(134,653)
Encumbrance Carryover	280 Park Dedication	Year End Soft Close	490,566
	TOTAL SPECIAL REVENUE FUNDS		**1,604,982**
Encumbrance Carryover	420 Capital Improvement Fund	Year End Soft Close	649,164
Encumbrance Carryover	420 Capital Improvement Fund	Year End Soft Close	7,428,747
Encumbrance Carryover	420 Capital Improvement Fund	Year End Soft Close	120,625
	TOTAL CAPITAL PROJECT FUNDS		**8,198,536**
Encumbrance Carryover	520 Resource Recovery	Year End Soft Close	2,646
Encumbrance Carryover	520 Resource Recovery	Year End Soft Close	412,364
Encumbrance Carryover	520 Resource Recovery	Year End Soft Close	32,246
Encumbrance Carryover	520 Resource Recovery	Year End Soft Close	28,961

Detailed Budget Carryovers, Council-approved Adjustments, and Encumbrance Carryovers as of December 31, 2025

Attachment C

Budget Adjustment Type	Fund	Description	Amount
Encumbrance Carryover	570 Sports Center	Year End Soft Close	59,341
	TOTAL ENTERPRISE FUNDS		**535,558**
Encumbrance Carryover	610 Innovation & Technology	Year End Soft Close	3,825
Encumbrance Carryover	630 Vehicle/Equip Replacement	Year End Soft Close	461,648
Encumbrance Carryover	630 Vehicle/Equip Replacement	Year End Soft Close	96,709
Encumbrance Carryover	630 Vehicle/Equip Replacement	Year End Soft Close	117,138
Encumbrance Carryover	630 Vehicle/Equip Replacement	carryover PO 2025-432 (Turf Star)	33,632
	TOTAL INTERNAL SERVICE FUNDS		**712,952**
TOTAL ENCUMBRANCE CARRYOVERS			**18,214,571**
		BUDGET CARRYOVER, COUNCIL APPROVED ADJUSTMENT, AND ENCUMBRANCE CARRYOVER TOTAL	**92,882,522**
		FY 2025-26 ADOPTED BUDGET	**136,066,401**
		FY 2024-25 AMENDED BUDGET AS DECEMBER 31, 2025	**$ 228,948,923**

Budget Transfers as of December 31, 2025

Attachment D

GL Account	Description	Amount
100-12-633 700-702 - Contract Services General Service Agreement	Reorg transfer revenue PR back to CMO	60,000
100-65-633 700-702 - Contract Services General Service Agreement	Reorg transfer revenue PR back to CMO	(60,000)
		-
100-32-308 600-606 - Materials Software	AI Building Code Pilot Tool - Fund reappropriation	(5,000)
100-32-308 750-284 - Special Projects AI Building Code Pilot Tool	AI Building Code Pilot Tool - Fund reappropriation	5,000
		-
100-61-605 500-502 - Employee Compensation Salaries Part Time	Transfer Big Bunny 5K Budget and Revenue	946
100-61-605 501-501 - Employee Benefits PT Medicare	Transfer Big Bunny 5K Budget and Revenue	14
100-61-605 501-519 - Employee Benefits PT PARS	Transfer Big Bunny 5K Budget and Revenue	12
100-61-605 600-602 - Materials Printing and Duplication	Transfer Big Bunny 5K Budget and Revenue	700
100-61-605 600-604 - Materials Postage	Transfer Big Bunny 5K Budget and Revenue	800
100-61-605 600-613 - Materials General Supplies	Transfer Big Bunny 5K Budget and Revenue	15,934
100-61-605 700-702 - Contract Services General Service Agreement	Transfer Big Bunny 5K Budget and Revenue	2,400
100-61-605 700-704 - Contract Services Insurance Fees, Claims, Premiums	Transfer Big Bunny 5K Budget and Revenue	2,250
100-62-640 500-502 - Employee Compensation Salaries Part Time	Transfer Big Bunny 5K Budget and Revenue	(946)
100-62-640 501-501 - Employee Benefits PT Medicare	Transfer Big Bunny 5K Budget and Revenue	(14)
100-62-640 501-519 - Employee Benefits PT PARS	Transfer Big Bunny 5K Budget and Revenue	(12)
100-62-640 600-602 - Materials Printing and Duplication	Transfer Big Bunny 5K Budget and Revenue	(700)
100-62-640 600-604 - Materials Postage	Transfer Big Bunny 5K Budget and Revenue	(800)
100-62-640 600-613 - Materials General Supplies	Transfer Big Bunny 5K Budget and Revenue	(15,934)
100-62-640 700-702 - Contract Services General Service Agreement	Transfer Big Bunny 5K Budget and Revenue	(2,400)
100-62-640 700-704 - Contract Services Insurance Fees, Claims, Premiums	Transfer Big Bunny 5K Budget and Revenue	(450)
100-62-640 700-705 - Contract Services Law Enforcement Services	Transfer Big Bunny 5K Budget and Revenue	(1,800)
		-
570-63-621 600-608 - Materials Sml Tools and Equipment	Transfer Sports Center Gate budget to Fixed Asset account	(26,818)
570-63-621 900-945 - Capital Outlay Fixed Asset Acquisition	Transfer Sports Center Gate budget to Fixed Asset account	26,818
		-
100-32-308 600-606 - Materials Software	Microsoft Fabric with AI Foundry - Fund reappropriation	(22,000)
100-32-308 750-283 - Special Projects Expansion of Microsoft Fabric	Microsoft Fabric with AI Foundry - Fund reappropriation	22,000
		-
100-73-714 600-613 - Materials General Supplies	transferring to consolidate funds to record expense correctly	(427)
100-73-715 600-613 - Materials General Supplies	transferring to consolidate funds to record expense correctly	(1,372)
100-74-202 600-601 - Materials General Office Supplies	transferring to consolidate funds to record expense correctly	(129)
100-74-202 600-602 - Materials Printing and Duplication	transferring to consolidate funds to record expense correctly	(120)
100-74-202 600-608 - Materials Sml Tools and Equipment	transferring to consolidate funds to record expense correctly	(250)

Budget Transfers as of December 31, 2025

GL Account	Description	Amount
100-74-202 600-611 - Materials Uniforms/Safety Appar	transferring to consolidate funds to record expense correctly	(520)
100-74-202 600-613 - Materials General Supplies	transferring to consolidate funds to record expense correctly	7,123
100-74-202 600-629 - Materials Conference and Training	transferring to consolidate funds to record expense correctly	(824)
100-74-202 719-705 - Contingencies Contingencies	transferring to consolidate funds to record expense correctly	(3,481)
		-
100-84-808 700-702 - Contract Services General Service Agreement	Transfer vegetation management funds into one Grounds GL 813	(15,000)
100-84-811 700-702 - Contract Services General Service Agreement	Transfer vegetation management funds into one Grounds GL 813	(30,000)
100-84-812 700-702 - Contract Services General Service Agreement	Transfer vegetation management funds into one Grounds GL 813	(10,000)
100-84-813 700-702 - Contract Services General Service Agreement	Transfer vegetation management funds into one Grounds GL 813	55,000
		-
100-12-632 750-227 - Special Projects CWP Public Safety res/com areas	Comm Outreach from P&R to CMO - Block Leaders	9,700
100-12-633 750-240 - Special Projects MRC Rise	OEM from P&R to CMO - CalOES Grant	500,000
100-65-632 750-227 - Special Projects CWP Public Safety res/com areas	Comm Outreach from P&R to CMO - Block Leaders	(9,700)
100-65-633 750-240 - Special Projects MRC Rise	OEM from P&R to CMO - CalOES Grant	(500,000)
		-
100-32-308 600-606 - Materials Software	Fund Transfer from Trees to IT, for Sonic Tomography procurement	25,000
100-86-825 900-945 - Capital Outlay Fixed Asset Acquisition	Fund Transfer from Trees to IT, for Sonic Tomography procurement	(25,000)
		-
100-12-126 600-613 - Materials General Supplies	CREST/Comm Service Awards/70th Anniversary Budget Consolidation	(7,338)
100-12-126 750-277 - Special Projects Cupertino 70th Anniversary Celeb	CREST/Comm Service Awards/70th Anniversary Budget Consolidation	7,338
		-
570-63-621 600-613 - Materials General Supplies	Transfer maintenance of equipment funds from 600-613 to 700-703	(13,504)
570-63-621 700-703 - Contract Services Maintenance of Equipment	Transfer maintenance of equipment funds from 600-613 to 700-703	13,504
TOTAL		**-**

FY 2025-26 Mid-Year
Recommended Budget Adjustments

Attachment D

3/3/2026	10015141700702	410,000	City Attorney's Office Proposal - Contract Services
3/3/2026	10062623600639	15,944	Hidden Treasures Proceeds
3/3/2026	10087830900905	6,111	PW - HVAC System Compressor Replacement
3/3/2026	10031305600606	15,000	I&T - Video - Closed Captioning
3/3/2026	10062623450404	18,178	Hidden Treasures Proceeds
3/3/2026	10062623480409	300	Stay Active Fund Donation
3/3/2026	10090001800902	131,100	IT PEG Transfer Out
3/3/2026	61034310421401	131,100	IT PEG Transfer In
3/3/2026	10041405700702	75,000	Finance consulting, additional auditing and tax services
3/3/2026	10015141500501	8,819	Sr Asst City Attorney salary alignment
3/3/2026	10015141501500	1,442	Sr Asst City Attorney salary alignment
3/3/2026	10015141501507	200	Sr Asst City Attorney salary alignment

City of Cupertino
FY 25-26 Budget Performance Measures
Department: Administrative Services

Finance

Goal: Financial Stability - Provide a sustainable level of core services that are funded from ongoing and stable revenue sources.

So that…

The City is financially responsible.

The City can invest in Community priorities.

Measure	FY24 Jul-Jun	FY25 Jul-Jun	FY26 Jul-Dec
General Fund committed, assigned, and unassigned fund balance as a % of budgeted appropriations	121%	162%	**
Number of consecutive years of maintaining a credit rating of A+ or better*	4	5	6
Number of consecutive years of timely completion of debt compliance reporting	1	2	3
Total Genral Fund actual revenue vs. budget within 10% of original projections	17%	20%	147%
Number of high-risk internal audit issues identified****	24	1	0
Number of consecutive years that the City's annual financial statements receive an unmodified opinion from the External Auditors with no significant deficiencies or material weaknesses	0	1	2
Actual General Fund expenditures (% below budget)	14%	14%	N/A
% of Funding allocated to high priority services (Public Works, Community Development, Law Enforcement)	62%	65%	69%
Average number of days from approved invoice received to check issuance	14	14	14
Number of consecutive years the City's Annual Comprehensive Financial Report (ACFR) receives the Government Finance Officers Association Award	1	1*	1*

So that…

Citizens can enjoy high quality services that meet community priorities.

*Due to the lateness of when this report was submitted, the City is still working to obtain the ACFR for 2023.
**Projected, data not available
***The City has tracked it's rating since it's 2020 COP issuance and has maintained it's AA+ rating

****The total number of internal audit issues identified each fiscal year includes both formal internal audit findings and other types of observations such as those from process reviews and assessments. For fiscal years 2024 and 2025, all reported issues were other observations and did not constitute formal audit findings.

Human Resources

Goal: To create a thriving organization with meaningful careers in public service.

So that…

The City can ensure a safe working environment for all employees

The City attracts and retains a talented workforce

The agency builds a flexible and productive work arrangement.

	Measure	FY24 Jul-Jun	FY25 Jul-Jun	FY26 Jul-Dec
	Decline in Worker's Compensation Costs	N/A	-63%	N/A
	Number of Worker's Compensation Cases	4	9	5
	Total recordable Injury Rate YTD	1.4%	3.3%	1.9%
	% absenteeism (% of total annual work hours)	3%	3%	3%
	% turnover rate	9%	5%	3%
	% Employee participation in wellness activities	38%	44%	31%
	Average # of applications received per recruitment	45	50	83
	Recruitment timeline - # days from hiring request to offer letter	105	79	63

So that…

Citizens can enjoy high quality services that meet community priorities.

City of Cupertino
FY 25-26 Budget Performance Measures
Department: Community Development Department

Community Development

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.

Enabled by…

Efficient planning and building services and enhanced customer service.

Effective code enforcement services.

Affordable and Below Market Rate Housing programs and public service grants.

Measure	FY24 Jul-Jun	FY25 Jul-Jun	FY26 Jul-Dec
Building permit applications shall be plan reviewed within 15 business days.	80%	82%	95%
Customer/Applicants visiting the Building Permit Counter shall be assisted within 15 minutes	90%	92%	89%
Applicants visiting the Planning Counter shall be assisted within 15 minutes	98%	96%	93%
Building permit applications reviewed/issued over-the-counter (OTC)	62%	61%	60%
Below market rate rental and purchase vacancies filled	20	8	4
Average number of days to initiate investigation of code complaints	0.54	0.46	0.45
Code enforcement cases resolved without issuance of citations	93%	92%	88%
Landlord-tenant counseling and dispute resolution cases provided	25	38	12
Public Outreach Events	15	9	5
Funds received from Community Block Grant (CDBG) federal entitlement program	$388,459	$358,910	$173,313

Cupertino is a thriving City to live, work, learn and play.

City of Cupertino
FY 25-26 Budget Performance Measures
Department: City Manager's Office, 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.

Enabled by…		Measure	FY24 Jul-Jun	FY25 Jul-Jun	FY26 Jul-Dec
Online information and updated records that can be easily accessed in a timely manner.	Priority 1	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%
Response to records requests to comply with State law of 10 days.	Priority 2	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%

So that…

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

City of Cupertino
FY 25-26 Budget Performance Measures
Department: City Manager's Office, Administration

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

Enabled by…

Service-level expectations, cross-department collaboration, and proactive management of requests.

	Measure	**FY24 Jul-Jun**	**FY25 Jul-Jun**	**FY26 Jul-Dec**
Priority 1	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%

So that…

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

City of Cupertino
FY 25-26 Budget Performance Measures
Department: City Manager's Office, Economic Development Division

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.

Enabled by…

Effective partnerships and proactive Economic Development programs to support local businesses.

	Measure	FY24 Jul-Jun	FY25 Jul-Jun	FY26 Jul-Dec
Priority 1	Number of meetings conducted with developers and prospective businesses	N/A	N/A	0
	Growth in the number of people subscribing to Business Connect Newsletter	N/A	N/A	0
	Percentage growth of number of corporate visits	N/A	N/A	#DIV/0!

So that…

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.

City of Cupertino
FY 25-26 Budget Performance Measures
Department: Innovation & Technology

Innovation & Technology

Goal: Provide superior delivery of information and technology services to city employees and constituents while continually enhancing levels of engagement.

Enabled by…

- Tools and services leverage existing, emerging and innovative technologies to enhance, improve, and streamline business and communications processes
- Integrated information services enable customers' access to the tools and information they need, when and where they need it
- 24/7 government access channel, radio station, digital signage network, City website, and numerous online video platforms.

Measure	FY24 Jul-Jun	FY25 Jul-Jun	FY26 Jul-Dec
GIS: % of time spent Developing Application	50%	28%	34%
GIS: % of time Maintaining applications	50%	72%	66%
GIS: Increase Property Information (Internal/External) site visits per month	279/84	338/97	325/96
GIS: Cityworks utilization - # of assets Cupertino maintains vs # of assets maintained in Cityworks. Also the % increase of work units completed (WOs, INSP,SRs)	45/31	45/32	45/32
Infrastructure: Percentage based upon number of scheduled projects/Number of projects completed on time	N/A	63%	67%
Infrastructure: Percentage based upon number of HelpDesk tickets/SLA measurements	85.9%	90.4%	91.3%
Infrastructure: % Customer satisfaction based upon Satisfaction Rate from helpdesk tickets	99.6%	94.8%	100%
Infrastructure: % of network uptime (not including planned maintenance)	99.9%	99.9%	99.9%
Applications: % of citywide-enterprise application project management performed on time and on budget	98%	96%	95%
Applications: Number of website site visits/Number of site hits	857,387	1,100,000	630,000
Applications: Number of support request for the applications support per month	640	850	628
Video: Percentage of total productions performed vs scheduled productions	356% 57/16	220% 44/20	130% 26/20
Video: Percentage of total productions performed vs schedueld productions			
Video: Percentage of total engineering projects vs scheduled projects	200% 10/5	182% 11/6	0% 0/0
Video: Total video views on YouTube*	141,571	135,641	86,808

City of Cupertino
FY 25-26 Budget Performance Measures
Department: Law Enforcement

Law Enforcement

Goal: Maintain a safe environment to live, work, learn and play.

Enabled by…

All members of the community are safe, informed, empowered and supported.

	Measure		FY24 Jul-Jun	FY25 Jul-Jun	FY26 Jul-Dec
Priority 1	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%

City of Cupertino
FY 25-26 Budget Performance Measures
Department: Administration, City Manager's Office, Office of Communications Division

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.

Enabled by…

Leveraging the communication skills, knowledge, and experience of employees while utilizing existing and emerging technologies to enhance, improve, and streamline the communication process.

	Measure	FY24 Jul-Jun	FY25 Jul-Jun	FY26 Jul-Dec
Priority 1	Growth of number of total followers on City social media channels (Facebook, LinkedIn, X, Instagram, Nextdoor)	N/A	N/A	3,655 (+7.6%)
Priority 2	Number 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.

So that…

Residents have access to timely, engaging, and important information

City of Cupertino
FY 25-26 Budget Performance Measures
Department: Parks and Recreation

Parks and Recreation

Goal: Create a positive, healthy and connected community.

Enabled by…

City investment in quality recreation and community programs

Improved business processes to improve customer experience

Measure	FY24 Jul-Jun	FY25 Jul-Jun	FY26 Jul-Dec
% of Parks and Recreation Department customers surveyed who rate services as good or excellent	98%	98%	99%
% of programs maintaining minimum registration	78%	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%

So that…

Cupertino has an exceptional system of parks and services that align with community values.

City of Cupertino
FY 25-26 Budget Performance Measures
Department: Public Works

Capital Project Delivery

Goal: Develop and deliver projects on time and within budget that serve the resident's needs and supports the City's stability and growth

So that…

City funds capital improvement projects.

Projects are utilized by the community.

	Measure	FY24 Jul-Jun	FY25 Jul-Jun	FY26 Jul-Dec
	Percentage of projects completed on budget	100%	100%	100%
	Percentage of construction projects completed on time	100%	33%	67%

*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

Benefit: Residents and businesses are assured their community is being improved by insightful, targeted and efficient use of taxes and fees towards maintaining and improving the City's facilities and assets.

Environment

Goal: Protect our natural environment for current and future generations.

So that...

City is responsible for a comprehensive storm water pollution prevention program.

Potential pollutants are stopped before entering the storm drain system.

City implements solid waste collection services that encourage diversion of waste from landfills.

	Measure	FY24 Jul-Jun	FY25 Jul-Jun	FY26 Jul-Dec
	Percent of businesses in compliance during annual proactive stormwater pollution prevention inspections	93%	92%	100%
	Percent of non-exempt businesses and multi-family accounts separating organics	98%	99%	99%
	Percent trash/litter reduction achieved to meet Stormwater Permit requirements	97	100%	100
	Diversion rate from all single-family, multi-family, and commercial accounts as reported by Recology tonnage reports	48%	49%	48%(Jul 2025-Nov 2025)
	Respond to reports of actual or potential discharge the same business day	72%	95%	100%
	% of plan reviews completed in required number of days	92%	95%	95%
	Cubic yards of compost distributed via compost site	Quarry: 180 CY SMaRT Station: 580 CY Compost 45.45 CY Mulch	Quarry: 200 CY SMaRT Station: 778.18 CY Compost 80 CY Mulch	(Jul 2025-Nov 2025) Quarry: 40 CY SMaRT Station: 254.55 CY Compost
	% of vegetation obstructions resolved within 15 days from time of report*	68%	N/A	N/A

*Inspections occur in the spring only

Diversion of solid waste from landfill is maximized, compost is produced for community use, recyclable material is sold to help offset collection costs and methane gas emissions at landfills are reduced.

Benefit: Current and future residents enjoy a healthy, sustainable environment.

Development Services

Goal: Provide timely review and permitting of privately completed improvements within the public right of way.

So that…

Improvements within the public right of way have engineering oversight and are constructed to City standards.

	Measure	FY24 Jul-Jun	FY25 Jul-Jun	FY26 Jul-Dec
	Percent of complete plan submittals or applications responded to within 2 weeks	88%	59%	82%
	Percent of complete encroachment permit applications responded to within 2 weeks	92%	100%	90%
	Percent of public inquiries at the Public Works counter in City Hall responded to within 15 minutes	95%	92%	96%
	Cupertino 311: Average response time to customers organization-wide (in days)	N/A	5	2

Benefit: Customers can expect quality reviews and permitting on a defined schedule, and the community can expect quality public facilities.

Public improvements are consistent and meet the needs of the community.

Grounds Division

Goal: Provide well maintained, clean, and safe areas for the community's recreational use and enjoyment at optimal life cycle costs.

So that...

The City consistently funds park maintenance and safety improvement programs.

	Measure	FY24 Jul-Jun	FY25 Jul-Jun	FY26 Jul-Dec
	Percentage of 311 requests that are responded to and closed within 3 business days	59%	63%	77%
	Percentage of the 1,612 park play grounds, performed weekly	37%	38%	43%
	Percentage of Backflow Prevention Devices inspected, tested and repaired annually	100%	100%	100%

Parks are maintained in good, usable condition; safety programs are effective.

Benefit: Cupertino has a well maintained public park system that meets the needs of the community and is beneficial to personal wellness.

Streets Division

Goal: Timely maintenance of public sidewalks, streets, streetlights and storm drain system in good condition to ensure safe, environmentally compliant, and accessible infrastructure that minimizes liability and has an optimal life cycle cost.

So that…

The City consistently funds street and storm drain maintenance and safety improvement programs.

Street and storm drain systems are maintained in a good condition; safety programs are effective.

	Measure	FY24 Jul-Jun	FY25 Jul-Jun	FY26 Jul-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%

Benefit: Cupertino has well maintained street and storm drain systems that meet the needs of the community.

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.

So that...

The City consistently funds street tree and median maintenance and safety programs

Street trees and medians remain in good health and condition

	Measure	FY24 Jul-Jun	FY25 Jul-Jun	FY26 Jul-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

Benefit: Cupertino has a healthy and safe urban forest and medians provide good aesthetic and environmental value.

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.

So that…

The City consistently funds facility and fleet maintenance, fleet procurement, and safety improvement programs.

Facilities and Fleet remain in good and operable condition.

	Measure	FY24 Jul-Jun	FY25 Jul-Jun	FY26 Jul-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%

Benefit: Cupertino has well maintained, usable, and safe facilities and fleet in order to meet the needs of staff and the community.

Transportation Division

Goal: Ensure the efficiency and safety of the transportation system for all modes of travel.

So that...

Infrastructure indicates good condition; safety programs are effective.

	Measure	FY24 Jul-Jun	FY25 Jul-Jun	FY26 Jul-Dec
	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

Benefit: Having a safe and efficient transportation system that is inviting for all modes of travel.

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.

Enabled by…

	Measure	FY24 Jul-Jun	FY25 Jul-Jun	FY26 Jul-Dec

An agency implementing Council and community sustainability goals to effectively safeguard shared resources.

Engaged community partners and volunteers supporting CAP implementation

	% 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)	
	Initiate, develop, and complete actions from the Climate Action Plan 2.0 % initiated % complete or ongoing	6% 4%	24% initiated and 12 % complete/ongoing	26% initiated and 14 % complete/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	2021 inventory: 7% decrease from the baseline (1,742 MT CO2e/yr)	

1 Cupertino's GHG inventories are conducted roughly every 3-5 years.

So that…

Cupertino is a thriving City to live, work, learn and play.

City of Cupertino
FY 25-26 Budget Performance Measures
Department: Information & Technology, Video Division

GOAL: Video Division oversees numerous outreach projects, public meetings, internal equipment upgrades, and public events. These activities coincide with the City Council and City's expectation for a positive presence in the community and communications and transparency to residents.

Enabled by…

24/7 government access channel, radio station, digital signage network, City website, and numerous online video platforms.

Measure	FY24 Jul-Jun	FY25 Jul-Jun	FY26 Jul-Dec
Percentage of total video productions performed vs scheduled productions (city meetings excluded)	356% 57/16	220% 44/20	130% 26/20
Percentage of total engineering projects vs scheduled projects	200% 10/5	182% 11/6	0% 0/0
Total video views on YouTube*	141,571	135,641	86,808

* Unable to retrieve Granicus viewership data due to error in their reporting module

So that…

Public awareness, interest, understanding, and participation in the issues, programs, and services presented by the City of Cupertino can be enhanced.

Special Projects as Defined in City Council Special Projects Policy

Attachment F

FY Added	Department	Program	Base And Detail Account With Detail Description	Full Org Set Code And Description	Amended Budget	Actual Amount (Expenses)	Encumbrances	Status	Estimated Completion	Notes (e.g., carried over to next fiscal year)
FY23	Administration	633 Disaster Preparedness	750.230 - Business Continuity Resilience	100-12-633 - General Fund-City Manager-Disaster Preparedness	500,000.00	0.00	0.00	Not Started	6/30/2027	Do not defund, these are grant funds that can still be used and will be utilized after an MOU is executed with Los Gatos to determine an appropriate use for the remaining funds.
FY23	Administration	705 Economic Development	750.230 - Business Continuity Resilience	100-12-705 - General Fund-City Manager-Economic Development	310,487.00	0.00	0.00	In Progress	6/30/2027	Do not defund, these are grant funds that can still be used and will be utilized after an MOU is executed with Los Gatos to determine an appropriate use for the remaining funds.
FY26	Administration	705 Economic Development	750.260 - Econ Dev for Retail and SMB	100-12-705 - General Fund-City Manager-Economic Development	200,000.00	3,748.59	0.00	In Progress	6/30/2027	Do not defund. These funds were allocated for the CWP Economic Development for Retail and Small Business project. Carry over funds to FY27 if not completed in FY26.
FY26	Administration	705 Economic Development	750.263 - Various Impact Fees	100-12-705 - General Fund-City Manager-Economic Development	150,000.00	0.00	0.00	Not Started	6/30/2027	Do not defund. These funds were allocated as part of the CWP Defensible Impact Fee Nexus Study ($850K additional provided by CDD & Public Works, total $1 Million) Carry over funds to FY27 if not completed in FY26.
FY26	Administration	126 Office of Communications	750.277 - Cupertino 70th Anniversary Celeb	100-12-126 - General Fund-City Manager-Office of Communications	12,338.00	13,847.74	0.00	Completed	11/30/2025	These funds were used for Cupertino 70th Anniversary expenses during Fall 2025. Invoices are all processed, Tripepi PO has been closed with remaining encumbered funds returning to the GL. This project is complete.
FY26	Administration	120 City Manager	750.279 - Strategic Plan	100-12-120 - General Fund-City Manager-City Manager	200,000.00	0.00	0.00	Not Started	6/30/2027	For Citywide Strategic Plan as recommended in internal audits and budget format review. Carry over funds to FY27 if not completed in FY26.
FY26	Administrative services	425 Purchasing	750.278 - Admin Ser-Citywide Pur. Training	100-41-425 - General Fund-Finance-Purchasing	20,000.00	0.00	0.00	Not Started	N/A	
FY26	Administrative services	426 Budgeting	750.280 - Admin Ser-Tax Measure	100-41-426 - General Fund-Finance-Budgeting	20,000.00	0.00	0.00	Not Started	6/30/2026	
FY23	Community development	705 Economic Development	750.230 - Business Continuity Resilience	100-71-705 - General Fund-Planning-Economic Development	0.00	0.00	0.00	In Progress	6/30/2027	Do not defund, these are grant funds that can still be used. About $175k previously used in FY24 for sm-med biz emergency preparedness (tabletop exercise series).
FY23	Information Services	308 Applications	750.181 - ERP (Phase II)	100-32-308 - General Fund-I&T Applications-Applications	48,760.00	34,185.00	14,575.00	In Progress	6/30/2026	
FY23	Information Services	308 Applications	750.183 - ACA Guide & Wrapper	100-32-308 - General Fund-I&T Applications-Applications	25,000.00	0.00	25,000.00	In Progress	6/30/2026	

Special Projects as Defined in City Council Special Projects Policy

Attachment F

FY Added	Department	Program	Base And Detail Account With Detail Description	Full Org Set Code And Description	Amended Budget	Actual Amount (Expenses)	Encumbrances	Status	Estimated Completion	Notes (e.g., carried over to next fiscal year)
FY23	Information Services	308 Applications	750.184 - Accela Roadmap	100-32-308 - General Fund-I&T Applications-Applications	23,000.00	0.00	23,000.00	In Progress	6/30/2026	
FY24	Information Services	308 Applications	750.237 - ERP (Phase III)	100-32-308 - General Fund-I&T Applications-Applications	2,500,000.00	0.00	0.00	In Progress	6/30/2028	
FY26	Information Services	310 Infrastructure	750.250 - I&T - Infra -Adapt TS Expansion	610-34-310 - Innovation & Technology-I&T Infrastructure-Infrastructure	225,000.00	19,350.00	100,036.31	In Progress	6/30/2026	
FY26	Information Services	308 Applications	750.282 - ADA Assessment & Action Plan	100-32-308 - General Fund-I&T Applications-Applications	50,687.00	46,079.00	4,608.00	In Progress	12/31/2025	
FY26	Information Services	308 Applications	750.283 - Expansion of Microsoft Fabric	100-32-308 - General Fund-I&T Applications-Applications	22,000.00	14,390.58	7,609.42	In Progress	1/30/2026	
FY26	Information Services	308 Applications	750.284 - AI Building Code Pilot Tool	100-32-308 - General Fund-I&T Applications-Applications	5,000.00	5,000.00	0.00	In Progress	10/1/2025	
FY24	Information Services	305 Video	900.995 - Special Projects - CDD/I&T	100-31-305 - General Fund-I&T Video-Video	1,035,180.00	744,196.96	290,982.54	In Progress	6/30/2026	
FY25	Public works	122 Sustainability Division	750.281 - PW - Sust (122) - GHG Inv. Asses	100-81-122 - General Fund-Environmental Programs-Sustainability Division	40,000.00	0.00	0.00	**In Progress**	**6/30/2026**	**New this FY. Occurs every 3 years as part of the climate action plan. RFP in Q2. Contract in progress.**
				Total	**5,387,452.00**	**880,797.87**	**465,811.27**			

Competitive Citywide Grants Tracking - FY26 Mid-Year Update									
Department	**Name of Grant**	**Description/Purpose of Grant**	**Requested Grant Amount**	**Date Applied**	**Date Due**	**Staff Contact**	**Grant Application Status (Grant Awarded, Pending Results, Grant Denied)**	**Grant Amount Awarded**	**Date Awarded**
Public Works	2016 Measure B Innovative Transit Service Models	Funding for year four (FY26) of Silicon Valley (SV) Hopper.	$2,905,305	2/21/2025	2/21/2025	Matt Schroeder, Senior Transportation Planner	Grant Awarded	$726,979	9/16/2025
Public Works	Pedestrian and Bicycle Safety Program	Bicycle and Pedestrian Traffic Safety Education	$184,000	1/31/2025	1/31/2025	Birgit Werner, SR2S Coordinator	Grant Awarded	$184,000	12/1/2025
Public Works	BAAQMD - TFCA 40% Fund (Transportation Fund for Clean Air)	Funding for year three (FY25-26) of Silicon Valley (SV) Hopper.	$500,000	3/14/2024	3/15/2024	Matt Schroeder, Senior Transportation Planner	Grant Awarded	$500,000	N/A
Public Works	Safe Streets 4 All (SS4A)	Bollinger Road road diet traffic analysis, outreach and engineering design	$532,000	7/10/2023	7/10/2023	Matt Schroeder, Senior Transportation Planner	Grant Awarded	$425,600	12/13/2023
Public Works	HSIP (Highway Safety Improvement Program)	Improving safety on roadway segments; Project name - roadway safety improvements	$3,561,800	9/12/2022	9/12/2022	David Stillman, Transportation Manager and Jo Anne Johnson, Public Works Project Manager	Grant Awarded	$3,205,620	3/15/2023
Public Works	State Specified Grant	Funding for Jollyman All Inclusive Play Area	$1,000,000	3/17/2022	7/1/2022	Susan Michael, CIP Manager	Grant Awarded	$1,000,000	N/A
Public Works	McClellan Road Bridge Reconstruction	State Funding Grant (Evan Lo); Project #273	$7,500,000	3/17/2022	7/1/2022	Susan Michael, CIP Manager	Grant Awarded	$5,000,000	5/24/2023
Public Works	TIRCP (Transit and Intercity Rail Program)	5-year expansion of Via shuttle, including partnership with City of Santa Clara	$8,465,000	3/3/2022	3/8/2022	Matt Schroeder, Senior Transportation Planner	Grant Awarded	$8,465,000	7/11/2022
Public Works	2016 Measure B Capital Projects	Funding for Tamien Innu (I-280 Trail)-East	$1,936,000	12/1/2021	12/1/2021	David Stillman, Transportation Manager and Susan Michael, CIP Manager	Grant Awarded	$1,936,000	11/12/2021
Public Works	Federal Community Project Funding Grant FY22	Funding for Cupertino Library Expansion project	$1,000,000	3/25/2021	6/10/2022		Grant Awarded	$1,000,000	2/15/2024
Public Works	BPMP (Bridge Preventative Maintenance Program)	Funding for recommended preventative maintenance on local roadway bridges; Project #960	$1,144,472	9/30/2020	N/A	Susan Michael, CIP Manager	Grant Awarded	$1,893,193	4/12/2023

Competitive Citywide Grants Tracking - FY26 Mid-Year Update									
Department	**Name of Grant**	**Description/Purpose of Grant**	**Requested Grant Amount**	**Date Applied**	**Date Due**	**Staff Contact**	**Grant Application Status (Grant Awarded, Pending Results, Grant Denied)**	**Grant Amount Awarded**	**Date Awarded**
Public Works	2016 Measure B Capital Projects	Funding for Tamien Innu (I-280 Trail)-Central	$460,000	7/1/2020	7/1/2020	David Stillman, Transportation Manager and Susan Michael, CIP Manager	Grant Awarded	$460,000	7/14/2020
Public Works	2016 Measure B Capital Projects	Funding for Tamien Innu (I-280 Trail)-Central	$3,725,000	7/1/2020	7/1/2020	David Stillman, Transportation Manager and Susan Michael, CIP Manager	Grant Awarded	$3,725,000	7/14/2020
Public Works	Santa Clara County AIPG	Funding for Jollyman All Inclusive Play Area	$1,440,000	10/10/2018	10/12/2018	Susan Michael, CIP Manager	Grant Awarded	$1,440,000	5/13/2019
Public Works	HBP (Highway Bridge Program)	Repairs to bridge 37C0011, SCB over Stevens Creek; Project #267	$688,000	10/5/2018	N/A	Susan Michael, CIP Manager	Grant Awarded	$688,000	10/12/2018
Public Works	One Bay Area Grant (OBAG) Cycle 2	Stevens Creek Blvd Protected Bike Lanes Phase 2	$807,000	7/28/2016	N/A	David Stillman, Transportation Manager and Susan Michael, CIP Manager	Grant Awarded	$807,000	1/24/2022

Non-Competitive Citywide Grants Tracking - FY26 Mid-Year Update

Department	Name of Grant	Description/Purpose of Grant	Requested Grant Amount	Date Applied	Date Due	Staff Contact	Department Head or Designee (For Report Approvals)	Status (Grant Awarded, Pending Results, Grant Denied)	Grant Amount Awarded	Date Awarded
Public Works	Energy Efficiency Community Block Grant	EECBG funds for use in developing energy efficiency services or strategies, code enforcement, other uses. Use to offset cost of LED streetlight replacements.	$125,790	4/25/2024	4/30/2024	Ursula Syrova, Environmental Programs & Sustainability Manager and Victoria Morin, Sustainability Specialist	Chad Mosley, Public Works Director Ursula Syrova signed application as designee Susan Michael CIP Manager submitted reimbrusement request	Grant Awarded	$125,790	7/2/2024
Community Development Department	District 5 Inventory Grant	A grant of $50,000 for the City of Cupertino, is to be used to supplement services and support for residents experiencing homelessness. On April 15, 2025 the City Council awarded the funds to the Maitri Domestic Violence Shelter for a two-year grant (FY25-26 and FY26-27) of $25,000 per year.	$50,000	4/29/2024	4/29/2024	Nicky Vu, Senior Housing Coordinator	Ben Fu, Community Development Director	Grant Awarded	$50,000	4/15/2025
Community Development Department	Community Development Block Grant (CDBG)	U.S. Dept of Housing & Urban Development (HUD) Federal Entitlement Allocation - FY 2021-22	$412,800	8/26/2021	Annually: 6/30	Nicky Vu, Senior Housing Coordinator	Ben Fu, Community Development Director	Grant Awarded	$412,800	2/25/2021
Community Development Department	Community Development Block Grant (CDBG)	U.S. Dept of Housing & Urban Development (HUD) Federal Entitlement Allocation - FY 2022-23	$388,459	10/5/2022	Annually: 6/30	Nicky Vu, Senior Housing Coordinator	Ben Fu, Community Development Director	Grant Awarded	$388,459	9/26/2022
Community Development Department	Community Development Block Grant (CDBG)	U.S. Dept of Housing & Urban Development (HUD) Federal Entitlement Allocation - FY 2023-24	$358,910	7/31/2023	Annually: 6/30	Nicky Vu, Senior Housing Coordinator	Ben Fu, Community Development Director	Grant Awarded	$358,910	7/21/2023
Community Development Department	Community Development Block Grant (CDBG)	U.S. Dept of Housing & Urban Development (HUD) Federal Entitlement Allocation - FY 2024-25	$173,313	11/18/2024	Annually: 6/30	Nicky Vu, Senior Housing Coordinator	Ben Fu, Community Development Director	Grant Awarded	$173,313	11/6/2024
Community Development Department	Community Development Block Grant (CDBG)	U.S. Dept of Housing & Urban Development (HUD) Federal Entitlement Allocation - FY 2025-26	$354,559	N/A	Annually: 6/30	Nicky Vu, Senior Housing Coordinator	Ben Fu, Community Development Director	Grant Awarded	$354,559	12/17/2025
Community Development Department	Santa Clara County Permanent Local Housing Allocation (PLHA) Consortium	CA Dept of Housing & Community Development (HCD)	$165,510	12/15/2021	12/30/2021	Nicky Vu, Senior Housing Coordinator	Ben Fu, Community Development Director	Grant Awarded to County PLHA Consortium	$165,510	4/15/2025
Community Development Department	Santa Clara County Permanent Local Housing Allocation (PLHA) Consortium	CA Dept of Housing & Community Development (HCD)	$257,254	12/15/2021	12/30/2021	Nicky Vu, Senior Housing Coordinator	Ben Fu, Community Development Director	Grant Awarded to County PLHA Consortium	$257,254	4/15/2025
Community Development Department	Santa Clara County Permanent Local Housing Allocation (PLHA) Consortium	CA Dept of Housing & Community Development (HCD)	$283,100	12/15/2021	12/30/2021	Nicky Vu, Senior Housing Coordinator	Ben Fu, Community Development Director	Grant Awarded to County PLHA Consortium	$283,100	4/15/2025
Community Development Department	Santa Clara County Permanent Local Housing Allocation (PLHA) Consortium	CA Dept of Housing & Community Development (HCD)	$141,890	12/15/2021	12/30/2021	Nicky Vu, Senior Housing Coordinator	Ben Fu, Community Development Director	Grant Awarded to County PLHA Consortium	$141,890	4/15/2025
Community Development Department	Santa Clara County Permanent Local Housing Allocation (PLHA) Consortium	CA Dept of Housing & Community Development (HCD)	$108,754	12/15/2021	12/30/2021	Nicky Vu, Senior Housing Coordinator	Ben Fu, Community Development Director	Grant Awarded to County PLHA Consortium	$108,754	4/15/2025
Public Works	Bicycle/Pedestrian Education & Encouragement	2016 Measure B	$61,365	9/8/2022	N/A	Birgit Werner, SR2S Coordinator	David Stillman, Transportation Manager	Grant Awarded	$61,365	7/1/2025

Non-Competitive Citywide Grants Tracking - FY26 Mid-Year Update										
Department	**Name of Grant**	**Description/Purpose of Grant**	**Requested Grant Amount**	**Date Applied**	**Date Due**	**Staff Contact**	**Department Head or Designee (For Report Approvals)**	**Status (Grant Awarded, Pending Results, Grant Denied)**	**Grant Amount Awarded**	**Date Awarded**
Public Works	CalRecycle Beverage Container Recycling City/County Payment Program	Provide opportunities for beverage container recycling. Allowable uses include 2 staff attending annual CA Resource Recovery Association conference, water refill stations, and recycling receptacles.	$15,137	12/15/2023	3/1/2026	Ursula Syrova, Environmental Programs & Sustainability Manager	Chad Mosley, Public Works Director	Awarded	$15,137	5/31/2024
Public Works	CalRecycle Beverage Container Recycling City/County Payment Program	Provide opportunities for beverage container recycling. Allowable uses include 2 staff attending annual CA Resource Recovery Association conference, water refill stations, and recycling receptacles.	$15,142	10/1/2024	2/2/2027	Ursula Syrova, Environmental Programs & Sustainability Manager	Chad Mosley, Public Works Director	Awarded	$15,142	3/20/2025
Public Works	CalRecycle SB 1383 Local Assistance Grant Program - 2023 cycle	Grant program meant to provide aid in the implementation of regulation requirements associated with SB 1383.	$161,264	11/14/2023	11/15/2023	Ursula Syrova, Environmental Programs & Sustainability Manager, and Steven Hirsch, Environmental Programs Assistant	Chad Mosley, Public Works Director	Grant Awarded	$161,264	5/22/2024
Public Works	TDA3	Active Transportation Plan	$330,000	5/16/2024	5/16/2024	Matt Schroeder, Transit and Transportation Planner	David Stillman, Transportation Manager	Grant Awarded	$330,000	10/3/2024
Disaster Preparedness	Emergency Management Performance Grant (EMPG)	Funds provided by this grant are for the purpose of implementing applicable initiatives under the 2024 EMPG program (see Exhibit E in the MOU for details re: approved expenses)	$6,250	3/1/2024	3/1/2024	Marta Drown, Block Leader Coordinator	Kristen Squarcia, Interim Deputy City Manager	Grant Awarded	$6,250	7/1/2024
Disaster Preparedness	Cal OES Pass Through Grant Subaward	Emergency Coordination and communication enhancement in the Emergency Operations Center to support City and regional response. Areas of interest include upgrading outdated communications systems and improving integration between agencies.	$500,000	5/7/2021 Date Funds Requested by West Valley Cities	5/7/2021	Vacant / Emergency Manager	Kirsten Squarcia / Interim Deputy City Manager	Grant Awarded	$500,000	6/27/2022
Economic Development	Cal OES Pass Through Grant Subaward	Provide a one-time Business Continuity and Resilience program to provide resiliency improvements and technical assistance to businesses in emergency planning. An emphasis will be given to small to medium-size businesses as they normally do not have the resources for preparedness planning.	$500,000	5/7/2021 Date Funds Requested by West Valley Cities	5/7/2021	Daniel Degu / Economic Development Manager	Kirsten Squarcia / Interim Deputy City Manager	Grant Awarded	$500,000	6/27/2022

CITY OF CUPERTINO

PUBLIC WORKS DEPARTMENT

CITY HALL
10300 TORRE AVENUE • CUPERTINO, CA 95014-5732
TELEPHONE: (408) 777-3354 • FAX: (408) 777-3333
CUPERTINO.GOV

CAPITAL IMPROVEMENT PROGRAMS – STATUS REPORT

Q2 (MID-YEAR) - FY2025 – 2026 (October - December 2025)

February 2026

MID-YEAR STATUS FY25-26 EXISTING PROJECTS AND FUNDING

FACILITIES CIP PROJECTS

#	Project name	Project Description	Status	Year Initiated	City Funding	Grant Funding	Developer Funds	Project Total Budget	Total Expenses to date	Remaining	Encumbered
F1	ADA Improvements (Annually funded)	This is an ongoing program, funded annually, to improve accessibility at all public facilities throughout the City.	Ongoing.	FY15-16	$865,000			$979,984	$677,991	$301,993	$0
		CAP Allocation		FY22-23	$4,984						
		City Funding		FY25-26	$110,000						
F2	Citywide Facilities Condition Assessment Implementation (FCA)	Implement priority recommendations identified in the Facility Condition Assessment reports.	*See below for project status.*	FY18-19	$1,000,000			$3,314,421	$930,998	$2,383,423	$200,883
		CAP Allocation		FY22-23	$6,470						
		City funding		FY23-24	$1,000,000						
		CDBG		FY23-24		$367,951					
		CDBG (budget mod. required)		FY24-25		$49,361					
		City Funding		FY25-26	$940,000						
F2A	Citywide Facilities Condition Assessment Implementation (FCA)	Renovate Shower/Locker room facilities at the Sports Center to address water damage issues causing safety concerns.	Permit application process initiated. Construction is postponed to FY26-27 to allocate available funding to other projects.								
F2B	Citywide Facilities Condition Assessment Implementation (FCA)	New Fire Alarm system for the Senior Center, and baseline specifications for other facilities. *(Externally Funded, in part)*	Construction is underway and will be completed in Spring 2026.								
F3Q	City Hall Annex	Program, plan and build facility improvements required for interim facility to accommodate staff while City Hall is remodeled, as well as the long-term use of this facility.	Architects & Engineers team re-engaged and documentation is underway. 2027 July is target milestone for completion.	FY21-22	$3,000,000			$3,025,000	$458,544	$2,566,456	$839,981
		City Funding		FY21-22	$25,000						

FACILITIES CIP PROJECTS (CONT'D.)

#	Project name	Project Description	Status	Year Initiated	City Funding	Grant Funding	Developer Funds	Project Total Budget	Total Expenses to date	Remaining	Encumbered
F4Q	City Hall Improvements	Programming, Feasibility and Community Outreach to form the basis of a renovation strategy for the buildings.	Council approved additional $2.5M to engage design professionals and construction/cost management team (12/16/25)	FY21-22	$500,000			$3,000,000	$81,319	$2,918,681	$36,822
		City Funding		FY25-26	$2,500,000						
F5Q	Library Expansion Project (landscaping and other misc. scope)	Develop a design and construct a 5600 SF addition to the existing Library building. Grant funding (CPF, Ro Khanna) planned to complete the courtyard and exterior landscaping scopes of work.	Queued.	FY19-20	$8,705,438			$9,705,438	$8,313,526	$391,912	$0
		CPF (budget mod. required)		FY24-25		$1,000,000					
5				**subtotal**	**$18,656,892**	**$1,417,312**	**$0**	**$20,024,843**	**$10,462,379**	**$8,562,464**	**$1,077,686**

PARKS CIP PROJECTS

#	Project name	Project Description	Status	Year Initiated	City Funding	Grant Funding	Developer Funds	Project Total Budget	Total Expenses to date	Remaining	Encumbered
P2	Lawrence-Mitty Park and Trail Plan	Design and construct a new neighborhood park. Located on 7.8 acres adjacent to Saratoga Creek, near the intersection of Lawrence Expressway and Mitty Way. **Annexing Costs were $2,330,085*	60% design completed; Environmental permitting underway.	FY18-19	$8,270,994			$9,181,084	$3,424,334	$5,756,750	$432,895
		CAP Allocation			$90						
		Berm Clean-up		FY23-24	$910,000						
P3	Park Amenity Improvements	Funding for various park amenities such as benches, hydration stations, outdoor table tennis, cornhole, shade structures, pickleball striping, etc. *(3yrs funding x $200K)*	Queued.	FY20-21	$600,000			$600,000	$248,578	$351,422	$0

PARKS CIP PROJECTS (CONT'D.)

#	Project name	Project Description	Status	Year Initiated	City Funding	Grant Funding	Developer Funds	Project Total Budget	Total Expenses to date	Remaining	Encumbered
P4	MRP West Parking Lot Improvements *(Habitat monitoring continues to 2028)*	**Only habitat monitoring is active.* Design and construct a new "green" meadow-style parking lot that is compatible with the creek environment at McClellan Ranch West, which was designed to have minimal impact to the site.	Ongoing.	FY16-17	$400,000			$1,166,307	$1,137,794	$28,513	$21,422
		City Funding		FY17-18	$550,000						
		City Funding		FY18-19	$65,000						
		City Funding		FY19-20	$37,276						
		CAP Allocation		FY20-21	$17,406						
		City Funding		FY20-21	$39,200						
		City Funding		FY22-23	$57,425						
P5Q	Annual Playground Replacement	Replacement of older playground equipment that is dated and worn. *(5yrs funding x $300K)*	Queued.	FY20-21	$1,500,000			$1,500,000	$583,671	$916,329	$0
4				**subtotal**	**$12,447,391**	**$0**	**$0**	**$12,447,391**	**$5,394,377**	**$7,053,014**	**$454,317**

STREETS & INFRASTRUCTURE CIP PROJECTS

#	Project name	Project Description	Status	Year Initiated	City Funding	Grant Funding	Developer Funds	Project Total Budget	Total Expenses to date	Remaining	Encumbered
ST0	Outfalls Repairs	Following the recommendations of the 2024 Outfalls Report	Working with Valley Water to include 3 outfalls in VW work in the Regnart Creek bed. Will require cost sharing/agreement.	FY25-26	$950,000			$950,000	$0	$950,000	$0
ST1	Stevens Creek Bridge Repair	Stevens Creek Blvd Bridge over Stevens Creek. Prepare feasibility study and PS&E to determine and implement appropriate scour countermeasures. *(Externally Funded, in part)*	Soils testing and analysis underway to determine scope of remediation work.	FY23-24	$172,000			$860,000	$88,018	$771,982	$536,982
		FHWA highway Bridge Program grant		FY23-24		$688,000					

STREETS & INFRASTRUCTURE CIP PROJECTS

#	Project name	Project Description	Status	Year Initiated	City Funding	Grant Funding	Developer Funds	Project Total Budget	Total Expenses to date	Remaining	Encumbered
ST2	McClellan Road Bridge Replacement	Removal and replacement of the bridge on McClellan Road near the entrance to McClellan Ranch Preserve. *(Externally Funded -CA DOT)*	Caltrans required additional solicitation for engineering services. Award is now cleared and contract negotiations will begin. Engineering work can begin in January 2026.	FY23-24		$5,000,000		$5,850,000	$0	$5,850,000	$0
		CPF (Budget Mod. Required)		FY24-25		$850,000					
ST5	Street Light Installation - Annual Infill	Infill of streetlights as requested by residents. *(Annually funded)*	Ongoing.	FY17-18	$430,000			$430,536	$291,654	$138,882	$0
		CAP Allocation		FY22-23	$536						
ST6Q	Vai Avenue Outfall	Investigate, design, and replace existing failing 36” corrugated metal pipe (CMP) storm drain line with new reinforced concrete pipe (RCP) or high-density polyethylene (HDPE) pipe.	Working with Valley Water to include Vai Ave outfall replacement in VW work in the creek bed.	FY24-25	$490,000			$490,000	$55,196	$434,804	$0
5				**subtotal**	**$2,042,536**	**$6,538,000**	**$0**	**$8,580,536**	**$434,868**	**$8,145,668**	**$536,982**

TRANSPORTATION CIP PROJECTS

#	Project name	Project Description	Status	Year Initiated	City Funding	Grant Funding	Developer Funds	Project Total Budget	Total Expenses to date	Remaining	Encumbered
T1	Stevens Creek Blvd CL IV Bikeway Phase 2A	Design and Construction of the separated bikeway along Stevens Creek Blvd from Wolfe Road to DeAnza Blvd. *(Externally Funded, in part)*	Construction is underway.	FY20-21	$350,000			$2,385,782	$250,405	$2,135,377	$2,214,561
		Construction, City Funding		FY21-22	$2,000,000						
		CAP Allocation		FY22-23	$35,782						
		OBAG		FY24-25		*$807,000*					
		SB1		FY24-25		*$693,000*					
T2	Stevens Creek Blvd CL IV Bikeway Phase 2B	Construction of the separated bikeway along Stevens Creek Blvd from De Anza Blvd to US-85. This includes signal upgrades at Bandley Drive.	Queued.	FY20-21	$0			$0			

TRANSPORTATION CIP PROJECTS (CONT'D.)

#	Project name	Project Description	Status	Year Initiated	City Funding	Grant Funding	Developer Funds	Project Total Budget	Total Expenses to date	Remaining	Encumbered
T3	Bandley Intersection	Signal upgrades at Bandley Drive. Scope of work will be included in SCB Phase 2B for efficiency. *(Externally Funded, in part)*	Queued.	FY18-19				$150,090	$7,880	$142,210	$0
		In-Lieu funds		FY18-19			$25,658				
		City funding		FY18-19	$124,432						
T5	Roadway Safety Improvements - HSIP	High Friction pavement treatment and speed feedback signage added to seventeen locations. *(Externally Funded, in part)*	Bid process will be underway in Spring 2026. Construction can begin in Spring 2026 will will last 4-6 weeks.	FY24-25	$356,180			$3,561,800	$48,685	$3,513,115	$0
		HSIP Grant		FY24-25		$3,205,620					
T6	Tamien Innu - East Segment	Design and construct an off-street bicycle and pedestrian facility parallel to the I-280 HWY, from Wolfe Rd. to Vallco Parkway *(Externally Funded & Apple)*	Final engineering is underway.	FY20-21			$600,000	$2,536,000	$534,919	$2,001,081	$1,145,207
		VTA Measure B		FY21-22		$1,936,000					
T7Q	Tamien Innu - Central Segment	Design and construct an off-street bicycle and pedestrian facility parallel to the I-280 HWY, from De Anza Blvd. to Wolfe Road *(Externally Funded - Apple)*	Queued.	FY20-21			$600,000	$4,785,000	$206,775	$4,578,225	see East segment
		VTA Measure B, Design		FY20-21		$460,000					
		VTA Measure B, Construction		FY20-21		$3,725,000					
T8Q	Tamien Innu - West Segment	Design and construct an off-street bicycle and pedestrian facility parallel to the I-280 HWY, from the Don Burnett Bicycle – Pedestrian Bridge to De Anza Blvd. *(Externally Funded - Apple)*	Queued.	FY20-21			$600,000	$600,000	$0	$600,000	$0
T9Q	School Walk Audit Implementation	Construct infrastructure-related improvements around schools that were identified as part of the comprehensive School Walk Audit study. *(Externally Funded - Apple)*	Projects at Hyannisport Drive and Tantau/Barnhart will be completed by FY29.	FY18-19	$250,000			$1,472,517	$455,694	$1,016,823	$24,338
		Apple Funding		FY19-20			$1,221,863				
		CAP Allocation		FY22-23	$654						
8				**subtotal**	**$3,116,394**	**$10,826,620**	**$3,047,521**	**$15,491,189**	**$1,504,358**	**$13,986,831**	**$3,384,106**

SUSTAINABILITY CIP PROJECTS

#	Project name	Project Description	Status	Year Initiated	City Funding	Grant Funding	Developer Funds	Project Total Budget	Total Expenses to date	Remaining	Encumbered
SU1	EVCS expansion - Service Center	The construction of electric vehicle charging station (EVCS) infrastructure for the electrification of the City's fleet California Air Resources Board (CARB) regulations. Working with SVCE for technical assistance. *Estimated Completion: 2026*	Bid process is underway.	FY24-25	$560,000			$560,000	$9,645	$550,355	$4,200
SU2	Photovoltaics Systems Design & Installation	This project will design-build PV systems at three locations: Quinlan Community Center, Cupertino Sports Center, and Community Hall.	Construction is underway.	FY24-25	$6,300,000			$6,300,000	$786,042	$5,513,958	$3,395,454
2				**subtotal**	**$6,860,000**	**$0**	**$0**	**$6,860,000**			

GENERAL/ADMIN

#	Project name	Project Description	Status	Year Initiated	City Funding	Grant Funding	Developer Funds	Project Total Budget	Total Expenses to date	Remaining	Encumbered
	Capital Project Support	Supports responses to unusual legal or permit/regulatory issues or similar needs that arise on projects and also allow the expenditures to be assigned to the specific projects.	Ongoing		$50,000			$50,000	$0	$50,000	$0
	CIP Prelim Planning & Design	Preliminary planning and design resources.	Ongoing		$125,000			$125,000	$0	$125,000	$59,145

COMPLETED PROJECTS - FY26-27 REPORT

#	Project name	Project Description	Status	Year Initiated	City Funding	Grant Funding	Developer Funds	Project Total Budget	Total Expenses to date	Remaining	Encumbered
ST3	City Lighting LED improvements	Implement the transition of City's streetlight infrastructure from induction and other fixtures to LED fixtures to reduce light pollution and energy cost. *EECBG grant funding ($125,790) awarded in FY24-25.*	Completed, except for a few accessories that need to be installed. Grant funding applied for, not yet received.	FY21-22	$50,000			$1,350,000	$946,913	$403,087	$25,208
		City Funding		FY22-23	$1,300,000						
		EECBG grant		FY24-25	$125,790						

RESOLUTION NO. 26-________

A RESOLUTION OF THE CUPERTINO CITY COUNCIL AMENDING THE UNREPRESENTED EMPLOYEES' COMPENSATION PROGRAM

WHEREAS the City Council desires to revise the classification plan and salary schedule in the Unrepresented Employees' Compensation Program adopted by City Council Resolution No. 26-___.

NOW, THEREFORE, BE IT RESOLVED that

1. The City Council hereby adopts the revised classification plan and salary schedule for unrepresented employees, as shown in Attachment K.
2. The City Manager is hereby authorized to update the Unrepresented Employees' Compensation Programs to incorporate the revised classification plan and salary schedule.

PASSED AND ADOPTED at a regular meeting of the City Council of the City of Cupertino this 3rd day of March 2026, by the following vote:

Members of the City Council

AYES:
NOES:
ABSENT:
ABSTAIN:

SIGNED: ____________________________ Kitty Moore, Mayor City of Cupertino	 __________________________ Date
ATTEST: ____________________________ Lauren Sapudar, Acting City Clerk	 __________________________ Date

City of Cupertino
UNREPRESENTED EMPLOYEES' COMPENSATION PROGRAM
Policy No. 1

PROGRAM PURPOSE AND DEFINITIONS FOR ELIGIBILITY

It is City of Cupertino policy that those certain persons holding positions hereinafter defined and designated either as management or confidential positions shall be eligible for participation under the Unrepresented Employees Compensation Program as hereby adopted by action of the City Council and as same may be amended or as otherwise modified from time to time.

It is the stated purpose of this Compensation Program to give recognition to and to differentiate those eligible employees from represented employees who achieve economic gain and other conditions of employment through negotiation. It is the intent that through this policy and those which are adopted or as may be modified or rescinded from time to time such recognition may be given.

Eligibility for inclusion with this Compensation program is limited to persons holding positions as management or confidential employees as defined under section 2.52.290 of the Cupertino Municipal Code. These are as designated by the Appointing Authority and may be modified as circumstances warrant.

Although subject to change in accordance with provision of the Personnel Code, the positions in the following classifications have been designated as unrepresented.

MANAGEMENT AND CONFIDENTIAL CLASSIFICATIONS:

<u>Classification Title</u>
Accountant I
Accountant II
Accounting Technician
Administrative Assistant
Assistant City Attorney
Assistant Director of Community Development
Assistant Director of Public Works
Assistant Director of Parks and Recreation
Assistant to the City Manager
Budget Manager
Building Official
Business Systems Analyst/Program Manager
Capital Improvement Program Manager
Chief Technology Officer/Director of Information Services (Department Head)
City Clerk
City Engineer
Code Enforcement Supervisor
Communications and Marketing Coordinator
Community Relations Coordinator

Deputy Building Official
Deputy City Attorney
Deputy City Clerk
Deputy City Manager
Director of Administrative Services (Department Head)
Director of Community Development (Department Head)
Director of Parks and Recreation (Department Head)
Director of Public Works
Economic Development Manager
Emergency Services Coordinator
Environmental Programs Manager
Executive Assistant to the City Attorney
Executive Assistant to the City Manager
Finance Manager
GIS Coordinator
GIS Program Manager
Human Resources Analyst I
Human Resources Analyst II
Human Resources Assistant
Human Resources Manager
Human Resources Technician
Information Technology Assistant
Innovation and Technology Manager – Applications
Innovation and Technology Manager - Infrastructure
Legal Services Manager
Management Analyst
Network Specialist
Park Restoration and Improvement Manager
Permit Center Manager
Planning Manager
Public Information Officer
Public Affairs Manager
Public Works Projects Manager
Public Works Supervisor
Purchasing Manager
Recreation Manager
Recreation Supervisor
Senior Accountant
Senior Assistant City Attorney
Senior Business Systems Analyst
Senior Civil Engineer
Senior Management Analyst
Senior Public Works Project Manager
Service Center Superintendent
Special Project Executive

Transportation Manager
Web Specialist

In the event of any inconsistency between the Compensation Program and any Employment Contracts, the provisions of the Employment Contract and any amendments thereto control.

Adopted by Action of the
City Council, April 1, 1974
Revised 10/74, 3/78, 6/81, 6/82, 7/85, 7/87, 1/89, 7/90, 4/91, 5/91,
7/92, 6/95, 6/96, 7/99, 6/02, 7/04, 6/05, 04/07, 7/10, 10/12, 12/12, 7/13,11/13,12/13,3/14, 7/14, 11/15, 6/16, 10/16, 11/16, 6/17, 10/17, 7/19, 6/22, 8/22, 3/23, 11/23, 6/25, 7/25, 9/25

City of Cupertino
UNREPRESENTED EMPLOYEES' COMPENSATION PROGRAM
Policy No. 2

SALARY SCHEDULE
AND OTHER SALARY RATES

It is City of Cupertino policy that eligible persons under this Compensation Program shall be compensated for services rendered to and on behalf of the City on the basis of equity of pay for duties and responsibilities assigned, meritorious service and comparability with similar work in other public and private employment in the same labor market; all of which is contingent upon the City's ability to pay consistent with its fiscal policies.

- Effective the first full pay period after July 1, 2025, 5.0% salary increase (Pay period which begins July 12, 2025)
- Effective the first full pay period after July 1, 2026, 3.0% salary increase
- Effective the first full pay period after July 1, 2027, 3.0% salary increase

The City will pay all eligible employees under this Compensation Program, employed with the City as of July 2, 2025, a one-time, non-pensionable lump sum of $1,000, which shall be subject to all applicable payroll tax and withholding. The parties agree that this one-time payment shall not be PERSable (i.e. counted towards base salary or final compensation for CalPERS retirement calculation). Payment shall be made through payroll following the City Council's approval of the Amended Unrepresented Employees' Compensation Program. Employees must be an active employee at the time of the retroactive payout in order to receive said $1,000 lump-sum payment.

See Attachment A for a list of paygrades.

Adopted by Action
of the City Council
April 1, 1974

Revised 8/78, 7/79, 6/80, 7/92, 6/95, 10/12, 7/13, 10/16, 7/19, 8/22, 11/23, 9/25

City of Cupertino
UNREPRESENTED EMPLOYEES'COMPENSATION PROGRAM
Policy No. 3

TRAINING AND CONFERENCES

I. POLICY

A. Management Personnel

It is City of Cupertino policy that eligible persons under this Compensation Program shall be reimbursed or receive advances in accordance with the schedules, terms and conditions as set forth herein for attendance at conferences, meetings and training sessions as defined below for each. It is the intent of this policy to encourage the continuing education and awareness of said persons in the technical improvements and innovations in their fields of endeavor as they apply to the City or to implement a City approved strategy for attracting and retaining businesses in the City. One means of implementing this encouragement is through a formal reimbursement and advance schedule for authorized attendance at such conferences, meetings and training sessions.

B. Non-Management Personnel

When authorized by their supervisor, a non-management person may attend a conference, meeting or training session subject to the stated terms and conditions included herein for each with payment toward or reimbursement of certain expenses incurred as defined below for each.

II DEFINITIONS

A. Conferences

A conference is an annual meeting of a work related organization the membership of which may be held in the name of the City or the individual.

B. Local Area

The local area is defined to be within Santa Clara and San Mateo Counties and within a 40- mile distance from Cupertino when traveling to Alameda County.

C. Meetings

A "meeting" shall mean a convention, conference, seminar, workshop, meal, or like assembly having to do with municipal government operations. An employee serving on a panel for interviews of job applicants shall not come under this definition.

D. Training Session

A training session is any type of seminar or workshop the attendance at which is for the purpose of obtaining information of a work related nature to benefit the City's operations or to enhance the attendee's capabilities in the discharge of assigned duties and responsibilities.

III REIMBURSEMENT AND ADVANCE PAYMENT SCHEDULE

A. Intent

This schedule is written with the intent that the employee will make every effort to find the lowest possible cost to the City for traveling on City business. For example, if paying for parking at the airport is less expensive that paying for a taxi or airport shuttle, then the employee should drive their car and park at the airport; or if renting a car is lower than taking taxis at the out-of-town location, then a car should be rented; or air reservations should be booked in advance to obtain discounted fares. The following procedures apply whether the expense is being paid through a reimbursement or a direct advance.

B. Registration

Registration fees for authorized attendance at a meeting or training session will be paid by the City.

C. Transportation

The City will pay transportation costs on the basis of the lowest cost intent stated in paragraph A. Eligible transportation costs include airfare (with coach fare being the maximum), van or taxi service to and from the attendee's home and airport, destination or airport parking charges, taxi and shuttle services at the out-of-town location, trains, tolls, or rental cars. Use of a personal automobile for City business shall be reimbursed or advanced at the rate per mile in effect for such use, except in no case shall it exceed air coach fare if the vehicle is being used for getting to the destination. Government or group rates offered by a provider of transportation must be used when available.

Reimbursement or advances for use of a personal automobile on City business within a local area will not be made so as to supplement that already being paid to those persons receiving a monthly mileage allowance.

D. Lodging

Hotel or lodging expenses of the employee resulting from the authorized event or activity defined in this policy will be reimbursed or advanced if the lodging and event occurs outside of the local area. Not covered will be lodging expenses related to person(s) who are accompanying the City member, but who themselves are not on City business. In this instance, for example, the difference between single and multiple occupancy rates for a room will not be reimbursed.
Where the lodging is in connection with a conference or other organized educational activity, City-paid lodging costs shall not exceed the maximum group rate published by the conference or activity sponsor, providing that lodging at the group rate is available at the time of booking. If the group rate

at the conference hotel is not available, then the non-conference lodging policy described in the next paragraph should be followed to find another comparable hotel.

Where lodging is necessary for an activity that is not related to a conference or other organized educational activity, reimbursement or advances shall be limited to the actual cost of the room at a group or government rate. In the event that a group or government rate is not available, lodging rates that do not exceed the median price for lodging for that area and time period listed on travel websites like www.hotels.com, www.expedia.com or an equivalent service shall be eligible for reimbursement or advancement.

E. Meals

1. With No Conference

Payments toward or reimbursement of meals related to authorized activities or events shall be at the Internal Revenue Service per diem rate for meals and incidental expenses for a given location, as stated by IRS publications 463 and 1542 and by the U.S. General Services Administration. The per diem shall be split among meals as reasonably desired and reduced accordingly for less than full travel days. If per diem is claimed, no receipts are necessary. Alternatively, the actual cost of a meal can be claimed, within a standard of reasonableness, but receipts must be kept and submitted for the expense incurred.

2. As Part of a Conference

When City personnel are attending a conference or other organized educational activity, they shall be reimbursed or advanced for meals not provided by the activity, on a per diem or actual cost basis. The per diem and actual cost rate shall follow the rules described in the meals with no conference paragraph.

F. Other Expenses

Payments toward or reimbursement of expenses at such functions shall be limited to the actual costs consistent with the application of reasonable standards.

Other reasonable expenses related to business purposes shall be paid consistent with this policy.

No payments shall be made unless, where available, receipts are kept and submitted for all expenses incurred. When receipts are not available, qualifying expenditures shall be reimbursed upon signing of an affidavit of expenditure.

No payment shall be made for any expenses incurred which are of a personal nature or not within a standard of reasonableness for the situation as may be defined by the Finance Department.

G. Non-Reimbursable Expenses

The City will **not** reimburse or advance payment toward expenses including, but not limited to:

1. The personal portion of any trip;
2. Political or charitable contributions or events;
3. Family expenses, including those of a partner when accompanying the employee on City-related business, as well as child or pet-related expenses;
4. Entertainment expenses, including theatre, shows, movies, sporting events, golf, spa treatments, etc.
5. Gifts of any kind for any purpose;
6. Service club meals; of those besides economic development staff;
7. Alcoholic beverages;
8. Non-mileage personal automobile expenses including repairs, insurance, gasoline, traffic citations; and
9. Personal losses incurred while on City business.

IV ATTENDANCE AUTHORIZATION

A. Budgetary Limitations

Notwithstanding any attendance authorization contained herein, reimbursement or advances for expenses relative to conferences, meeting or training sessions shall not exceed the budgetary limitations.

B. Conference Attendance

Attendance at conferences or seminars by employees must be approved by their supervisor.

C. Meetings

Any employee, management or non-management, may attend a meeting when authorized by their supervisor.

D. Training Sessions

Any employee, management or non-management, may attend a training session when authorized by their supervisor.

V. FUNDING

A. Appropriation Policy

It shall be the policy of the City to appropriate funds subject to availability of resources.

B. Training Sessions

Payments toward or reimbursement of expenses incurred in attendance at training sessions, will be appropriated annually through the budget process.

VI. DIRECT CASH ADVANCE POLICY

From time to time, it may be necessary for a City employee to request a direct cash advance to cover anticipated expenses while traveling or doing business on the City's behalf. Such request for an advance should be submitted to their supervisor no less than seven days prior to the need for the advance with the following information: 1) Purpose of the expenditure; 2) The anticipated amount of the expenditure (for example, hotel rates, meal costs, and transportation expenses); and 3) The dates of the expenditure. An accounting of expenses and return of any unused advance must be reported to the City within 30 calendar days of the employee's return on the expense report described in Section VII.

VII. EXPENSE REPORT REQUIREMENTS

All expense reimbursement requests or final accounting of advances received must be approved by their supervisor, on forms determined by the Finance Department, within 30 calendar days of an expense incurred, and accompanied by a business purpose for all expenditures and a receipt for each non- per diem item.

Revised 7/83, 7/85, 7/87, 7/88, 7/91, 7/92, 12/07, 7/10

City of Cupertino
UNREPRESENTED EMPLOYEES' COMPENSATION PROGRAM
Policy No. 4

AUTOMOBILE ALLOWANCES AND
MILEAGE REIMBURSEMENTS

It is City of Cupertino policy that eligible persons under this Compensation Program shall be compensated fairly for the use of personal automotive vehicles on City business. In many instances the use of personal vehicles is a condition of employment due to the absence of sufficient City owned vehicles for general transportation purposes. It is not intended, however, that such a condition of employment should work an undue hardship. For this reason, the following policies shall apply for mileage reimbursements.

Those persons who occasionally are required to use their personal automobiles for City business shall be reimbursed for such use at an appropriate rate established by the City Council. Submission of reimbursement requests must be approved by the Department Head.

Employees in the following classifications shall be paid on a monthly basis the following automobile allowance:

Classification	Allowance
Director of Administrative Services	300.00
Director of Community Development	300.00
Director of Parks and Recreation	300.00
Director of Public Works	300.00
Chief Technology Officer/ Director of Information Services	300.00
Special Project Executive	300.00
Deputy City Manager	300.00
City Clerk	250.00
Senior Civil Engineer	250.00
Assistant Director of Public Works	250.00
City Engineer	250.00
Transportation Manager	250.00
Assistant Director of Community Development	200.00
Assistant Director of Parks and Recreation	200.00
Public Affairs Manager	200.00
Recreation Supervisor	200.00
Recreation Manager	200.00

Employees receiving automobile allowance shall be eligible for reimbursement for travel that exceeds two hundred miles round trip.

Adopted by Action of the City Council
April 1, 1974
Revised 7/74, 5/79, 6/80, 7/81, 8/84, 7/87, 1/89, 7/90,7/92, 6/96, 8/99, 6/00, 9/01, 1/02, 6/02, 10/07, 7/10, 7/11, 10/12, 12/12, 7/13, 11/15, 10/16, 11/16, 6/17, 7/19, 8/22, 3/23, 6/25, 9/25, 1/26

City of Cupertino
UNREPRESENTED EMPLOYEES' COMPENSATION PROGRAM
Policy No. 5

ASSOCIATION MEMBERSHIPS AND
PROFESSIONAL PUBLICATIONS

It is City of Cupertino policy that eligible persons under this Compensation Program shall be entitled to City sponsored association memberships as well as receiving subscriptions to professional and technical publications. Such sponsorship, however, shall be conditioned upon the several factors as set forth below.

Each association for which membership is claimed must be directly related to the field of endeavor of the person to be benefited. Each claim for City sponsored membership shall be submitted by or through the Department Head with their concurrence to the City Manager for approval.

Subscriptions to or purchase of professional and technical publications may be provided at City expense when such have been authorized by the Department Head providing the subject matter and material generally contained therein are related to municipal governmental operations.

Adopted by Action of
the City Council
April 1, 1974
Revised
7/92

City of Cupertino
UNREPRESENTED EMPLOYEES' COMPENSATION PROGRAM
Policy No. 6

OVERTIME WORKED

EXEMPT POSITIONS:

Management and non-represented professional employees are ineligible for overtime payments for time worked in excess of what otherwise would be considered as a normal work day or work week for other employees. However, no deduction from leave balances are made when such an employee is absent for less than a regular work day as long as the employee has his/her supervisor's approval. Nothing in this policy precludes the alternative work schedule, which may include an absence of a full eight hour day, when forty hours have been worked in the same seven day work period.

NON-EXEMPT POSITIONS:

Confidential employees are eligible for overtime or compensation time, at their discretion, for the time worked in excess of 40 hours per week. Nothing in this policy precludes the alternative work schedule, which may include an absence of a full eight hour day, where forty hours have been worked in the same seven day period.

COMPENSATORY TIME OFF

At the employee's discretion, compensatory time (CTO) may be granted for overtime worked at the rate of time and one-half for each hour worked in lieu of compensation in cash. Employees, who have previously earned CTO, shall be allowed to schedule CTO at the employee's discretion provided (1) that prior supervisory approval has been obtained and (2) the request is made in writing.

CTO may be accrued for up to 80 hours per calendar year. Any CTO earned exceeding 80 hours will be paid at the rate of time and one-half. An employee may carry over the unused balance into the next calendar year. Any unused carryover balance will be automatically paid out at the end of the calendar year.

An employee may exercise his/her option twice each calendar year to convert any/or all accumulated compensatory time to cash.

STANDBY COMPENSATION

Employees in the classification of Information and Technology Assistant who are required to be available during their off-shift hours for possible recall for emergency service shall be compensated $300.00 per 128 hours. Minimum staffing and skill qualifications for standby assignment shall be determined by the City.

Adopted by Action of
the City Council
April 1, 1974
Revised
6/80, 7/91, 7/92, 6/96, 7/97, 4/07, 7/13, 10/16, 8/22

City of Cupertino
UNREPRESENTED EMPLOYEES'COMPENSATION PROGRAM
Policy No. 7

HEALTH BENEFITS PLAN - EMPLOYER CONTRIBUTION

It is the policy of the City of Cupertino to provide group hospital and medical insurance under which employees in Management and Confidential positions and their dependents may be covered. The purpose of this program is to promote and preserve the health of employees and their families through comprehensive health plans available only through employer sponsorship.

Although the premium cost for the insurance provided remains the ultimate responsibility of the employee in these positions, the City shall contribute the amounts listed below towards the premium or pay the full cost of the premium if less than the stated amounts. If the premium amounts for any employee covered by this policy are less than the amounts listed below per month, the difference between the premium amount and the stated amounts will be included in the employee's gross pay.

The City agrees to make available a plan of comprehensive health and welfare benefits for eligible employees. Any such benefits program must have the continued approval of the Board of Administration, Public Employees Retirement System. For each participating employee, the City shall contribute toward premium cost of the following amount per month during the term of this agreement.

Effective July 1, 2025, for each participating employee, the City shall contribute toward premium cost the following amount per month during the term of this agreement.

January 1, 2025	City Max Health Contribution	City Max Dental Contribution	City Total Max Contribution
Employee	$1,112.90	$114.30	$1,227.20
Employee + 1	$2,225.80	$114.30	$2,340.10
Employee + 2	$2,893.54	$114.30	$3,007.84

With regards to any change in the monthly medical plan premium charged by CalPERS in the plan years subsequent to 2025 (specifically, the CalPERS healthcare rate increases effective January 1, 2026, January 1, 2027 and January 1, 2028), the City's maximum contributions shall be tied to the CalPERS Kaiser Permanente plan increases and shall be capped at no more than 20% of any such total increase in aggregate between 2025 – 2028. Any required contribution amounts exceeding the premium contribution of the City are the responsibility of the employee.

Health In-Lieu Payments

City agrees to pay a monthly amount of three hundred seventy-five ($375.00) per month to the employee who can demonstrate that they have equivalent health coverage through their spouse, parent, or other group coverage and who request this cash payment in lieu of health insurance coverage.

*Dental Coverage: Effective the first month after Council adoption of MOU, dental coverage is capped at $2,500.00 per dependent per annual plan year for the term of this contract.

Adopted by Action of the City Council
September 16, 1974
Revised
7/75, 7/76, 7/77, 8/78, 7/79, 6/80, 6/81, 7/81, 6/82, 7/83, 7/84, 7/88, 7/89, 7/90, 7/91, 7/92, 6/95, 7/97, 7/99, 6/00, 6/02, 7/04, 6/05, 4/07,12/12, 7/13, 10/16, 7/19, 12/19, 8/22, 9/25

City of Cupertino

UNREPRESENTED EMPLOYEES' COMPENSATION PROGRAM
Policy No. 8

FIXED HOLIDAYS

It is the policy of the City of Cupertino to recognize days of historical and national significance as holidays of the City without loss of pay or benefits. Recognizing the desirable times throughout the year, it is the policy of the City of Cupertino to provide days off in lieu of holidays for management and confidential employees at such times as are convenient for each employee and supervisor, when such policy is compatible with the workload and schedule of the City.

The City provides the following fixed paid holidays for eligible employees covered by this agreement:

1. New Year's Day
2. Martin Luther King Day
3. Lunar New Year
4. Presidents' Day
5. Cesar Chavez Day
6. Memorial Day
7. Juneteenth
8. Independence Day
9. Labor Day
10. Veteran's Day
11. Thanksgiving Day
12. Day Following Thanksgiving
13. Christmas Eve
14. Christmas Day
15. New Year's Eve

When a holiday falls on a Sunday, the following Monday shall be observed as the non-work day. When a holiday falls on a Saturday, the previous Friday shall be observed as the non-work day.

FLOATING HOLIDAY

In addition to the paid holidays, employees occupying these positions shall be provided 20 floating hours per calendar year as non-work time with full pay and benefits. Employees may accumulate floating holiday hours up to two times their annual accrual.

Adopted by Action of
the City Council
July 7, 1975

Revised 6/80, 6/89, 7/92, 7/99, 7/13, 8/22, 11/23, 9/25

City of Cupertino
UNREPRESENTED EMPLOYEES' COMPENSATION PROGRAM
Policy No. 9

LIFE, LONG TERM DISABILITY INSURANCE, AND SHORT TERM DISABILITY INSURANCE

It is the policy of the City of Cupertino to make available group insurance for Management and Confidential employees that will mitigate the personal and family financial hardships resulting from continuing disability that prevents an employee from performing gainfully in his or her occupation. It is further the policy of the City of Cupertino to provide life insurance benefits in an amount of two and one half times the employee's annual salary to a maximum of $250,000.00.

Employees occupying unrepresented positions may enroll in the disability income program and the life insurance program offered if eligible under the contract provisions of the policy and the personnel rules of the City. The full cost of premiums for these programs shall be paid by the City for such employees.

Adopted by Action of
the City Council
September 16, 1976

Revised 7/76, 6/80, 6/81, 6/82, 6/92, 10/16

City of Cupertino
UNREPRESENTED EMPLOYEES' COMPENSATION PROGRAM
Policy No. 10

DEFERRED COMPENSATION

It is the policy of the City of Cupertino to provide equitable current compensation and reasonable retirement security for management and confidential employees for services performed for the City. The City participates in the California Public Employees' Retirement System (PERS) and deferred compensation plans have been established. Both the employee and employer may make contributions from current earnings to these plans. The purpose of this policy is to promote means by which compensation may be provided in such manner and form to best meet the requirements of the City and the needs of individual employees, thereby increasing the ability, to attract and retain competent management and confidential employees.

The City shall maintain and administer means by which employees in these positions may defer portions of their current earnings for future utilization. Usage of such plans shall be subject to such agreements, rules and procedures as are necessary to properly administer each plan. Employee contributions to such plans may be made in such amounts as felt proper and necessary to the employee. Employer contributions shall be as determined by the City Council.

Adopted by Action of
the City Council
July 7, 1975
Revised 6/80, 7/87, 7/92, 7/99

City of Cupertino
UNREPRESENTED EMPLOYEES' COMPENSATION PROGRAM
Policy No. 11

PUBLIC EMPLOYEES' RETIREMENT SYSTEM CONTRIBUTION

A. Employees hired on or before December 29, 2012 Only:

For employees hired on or before December 29, 2012, the City has contracted with CalPERS for a 2.7% @55 formula.

Effective in the first full pay period in July 2017, each employee shall pay the full 8.0% of applicable salary of the employee's contribution towards CalPERS.

B. **For Employees hired by the City of Cupertino on December 30, 2012 or December 31, 2012 or a current CalPERS employee who qualifies as a classic member under CalPERS Regulations Only:**

For Employees hired by the City of Cupertino on December 30, 2012 or December 31, 2012 or a current CalPERS employee who qualifies as a classic member under CalPERS Regulations only the City has contracted with CalPERS for a 2.0% @ 60 retirement formula, three year average compensation.

Effective October 1, 2016, the City shall not pay the employee's contribution rate to the California Public Employees Retirement System (CalPERS) and each employee shall pay the full 7% of applicable salary of the employee's contribution towards CalPERS.

C. **For new employees hired by the City of Cupertino on or after January 1, 2013 and do not qualify as Classic members Only:**

For new employees hired by the City of Cupertino on or after January 1, 2013 and do not qualify as classic members as defined by CalPERS, CalPERS has by statute implemented a 2% @ 62 formula, three year average and employees in this category shall pay 50% of the normal cost rate as determined by CalPERS.

Adopted by Action of
the City Council
June, 1981
Revised 6/87, 6/89, 7/90, 7/91, 7/92, 6/03, 7/04, 4/07, 7/10, 10/12, 12/12, 7/13, 10/16, 7/19

City of Cupertino
UNREPRESENTED EMPLOYEES' COMPENSATION PROGRAM
Policy No. 12

DENTAL INSURANCE - EMPLOYER CONTRIBUTION

It is the policy of the City of Cupertino to provide dental insurance under which employees in Management and Confidential positions and their dependents may be covered. The purpose of this program is to promote and preserve the health of employees.

The premium cost for the insurance provided by the City shall not exceed $114.30 per month per employee. Enrollment in the plan or plans made available pursuant to this policy shall be in accordance with Personnel Rules of the City and the provisions of the contract for such insurance between the City and carrier or carriers.

*Dental Coverage: Effective the first month after Council adoption of agreement, dental coverage is capped at $2,500.00 per dependent per annual plan year for the term of this contract.

Adopted by Action of
City Council
July 1, 1983
Revised 7/87, 7/88, 7/89, 7/90, 7/91, 7/92, 6/95, 7/99, 4/07, 10/12, 10/16, 7/19, 9/25

ADMINISTRATIVE LEAVE

The department heads and executive level staff shall receive eighty (80) hours of administrative leave with pay per year. Unrepresented employees exempt from the provisions of the Fair Labor Standards Act shall receive forty (40) hours of administrative leave with pay per year.

Employees may accumulate administrative leave hours up to two times their annual accrual.

Employees shall be eligible to convert up to 80 hours of administrative leave to pay one time each calendar year.

Adopted by Action of
the City Council
July, 1988

Revised
7/92, 7/97, 7/99, 7/10, 12/12, 10/16, 8/22, 3/23

UNREPRESENTED EMPLOYEES' COMPENSATION PROGRAM
Policy No. 14

EMPLOYEE ASSISTANCE PROGRAM

It is the policy of the City of Cupertino to provide an Employee Assistance Program for the benefit of Management and Confidential employees and their eligible dependents. The purpose of this program is to provide professional assistance and counseling concerning financial, legal, pre-retirement, and other matters of a personal nature.

Adopted by Action of the City Council
June 17, 1996

City of Cupertino
UNREPRESENTED EMPLOYEES' COMPENSATION PROGRAM
Policy No. 15

VACATION ACCUMULATION

The department heads and executive level staff shall earn vacation hours under the same vacation accumulation schedule as all other employees. Credit shall be provided for previous public sector service time on a year-for-year basis as to annual vacation accumulation. Credit shall only be given for completed years of service. Public service credit shall not apply to any other supplemental benefit. Employee(s) affected by this policy will have the responsibility of providing certification as to previous public sector service.

Benefited full-time employees accrue vacation in accordance with the following schedule. Benefited employees who work less than a full-time work schedule accrue vacation in accordance with the following schedule on a pro-rated basis.

Service Time	Annual Accruals	Maximum Accrual
0 - 3 Years	80 Hours	160 Hours
4 - 9 Years	120 Hours	240 Hours
10 – 14 Years	160 Hours	272 Hours
15 – 19 Years	176 Hours	320 Hours
20 + Years	192 Hours	352 Hours

An employee may accrue no more vacation credit than what is listed above.

VACATION CREDITS

The hiring manager, with the approval of the department head and the City Manager, may offer a vacation bank of up to 120 hours of vacation to a prospective candidate in the Unrepresented group. These hours do not vest for payoff purposes if the employee leaves service.

Adopted by Action of the City Council
July 7, 1997

Revised 6/99, 7/10, 12/12, 7/13, 10/16, 3/23

City of Cupertino
UNREPRESENTED EMPLOYEES' COMPENSATION PROGRAM
Policy No. 16

HOUSING ASSISTANCE PROGRAM

Housing assistance may be offered to the department heads pursuant to Resolution No. 15-092.

Adopted by Action of the City Council
July 7, 1997

Revised 7/99, 7/10, 8/12, 10/15

City of Cupertino
UNREPRESENTED EMPLOYEES' COMPENSATION PROGRAM
Policy No. 17

VISION INSURANCE – EMPLOYER CONTRIBUTION

It is the policy of the City of Cupertino to provide vision insurance under which employees and their dependents may be covered. The purpose of this program is to promote and preserve the health of employees.

The premium cost for the insurance provided by the City shall not exceed $14.94 per month per employee. Enrollment in the plan or plans made available pursuant to this policy shall be in accordance with the provisions of the contract between the City and carrier or carriers providing vision insurance coverage,

Adopted by Action of the City Council
July 1997

Revised 7/99, 6/02, 6/03, 7/10, 10/12

City of Cupertino
UNREPRESENTED EMPLOYEES' COMPENSATION PROGRAM
Policy No. 18

WORK OUT OF CLASSIFICATION/WORK IN DUAL CLASSIFICATION

Work Out of Classification – Temporary assignment, approved in advance by the department head, to a classification in a higher pay grade shall be compensated at the Step 1 rate of the higher classification or at a rate five (5) percent greater than that of the regular position, whichever is greater, for the number of hours assigned. In order to qualify for out-of-classification pay, an employee shall work a minimum of four (4) hours per day in the temporary assignment.

An employee may be assigned to work out of class in a higher classification when there is a vacant position for which a recruitment is being, or will be, conducted. Out of class assignments may not exceed 960 hours in a fiscal year. Compensation for work performed in an out-of-class capacity is included for purposes of calculating CalPERS compensation, however, this is at the discretion of CalPERS and future changes to CalPERS regulations would supersede the language of this section.

An employee may receive acting pay for working in a higher classification where a vacancy does not exist, in the case of an incumbent being on vacation or leave of absence, or due to the employee being asked to perform higher level work on any other temporary basis. Acting pay is not included for purposes of calculating CalPERS compensation.

The higher rate of pay shall be used in computing overtime when authorized overtime is worked in a non-exempt, out of class or acting work assignment. When a non-exempt employee is working out of class or acting in an exempt position for 20 hours or more in a work week, the employee will be ineligible to receive overtime pay for any and all hours worked in the exempt classification during that work week.

All requests for out of class pay or acting pay must be approved by the Director of Administrative Services or his/her designee.

Adopted by Action of the City Council
October 2016

Revised 7/19

City of Cupertino
UNREPRESENTED EMPLOYEES' COMPENSATION PROGRAM
Policy No. 19

EDUCATION REIMBURSEMENT PROGRAM

It is the intent of the City to recognize the value of continuing education and professional development of its employees; and to adopt an Education Reimbursement Program which will encourage employees to avail themselves of City job related educational opportunities that will advance their knowledge and interests in the direction of their career path. Courses should either: a) maintain or improve job skills in the employee's current position; b) be expressly required by the City or by law; or c) prepare the employee to become a competitive applicant for a different position with the City.

The Education Reimbursement Program is a benefit to all full time benefited employees who have completed the required probationary period and provides education reimbursement of up to two thousand dollars($2,000) per calendar year for the cost of registration, required textbooks and/or materials and parking. Employees who wish to seek reimbursement from the City for educational program costs shall provide a written request for reimbursement in advance of enrollment to the Human Resources Division. The form provided shall include the type of training, sponsoring organization or institution, meeting times and costs. Human Resources and the employee's department head will make the determination if the chosen education program is eligible for reimbursement.

No employee shall receive any reimbursement until they have provided satisfactory proof of successful completion of the coursework with a grade of "C" or above, or "Pass" in the case of a Pass/Fail course. Such proof of completion shall be provided within 30 days of the conclusion of the course.

Education reimbursement is a taxable benefit under IRS Code. Education reimbursement will be applied to the calendar year in which the course is passed and satisfactory proof of completion is submitted.

Mandatory or annual coursework, attendance at conferences and training required to maintain job specific certifications or proficiencies are not included in the Education Reimbursement Program.

Adopted by Action of the City Council
July 2019

City of Cupertino
UNREPRESENTED EMPLOYEES' COMPENSATION PROGRAM
Policy No. 20

CITY SPONSORED RECREATION AND WELLNESS PROGRAMS

Unrepresented employees shall have the privilege of enrollment in City sponsored recreation programs at the City residents' fee structure and in preference to non-residents wishing to enroll. Each calendar year, employees and family members on the employee's dental plan are eligible to be reimbursed up to $500 per employee in Rec Bucks. Employees shall be reimbursed for approved recreation services in accordance with the City's Recreation Buck Policies. Programs allowing for preregistration will be reimbursed after completion of the program, including those allowing for or requiring preregistration in the calendar year prior to reimbursement. Reimbursements shall be applied to the year in which they are received. Benefited employees will also receive a free employee-only annual Cupertino Sports Center membership. Part-time benefited employees will have the annual amount of Recreation Bucks prorated based on number of hours worked. Recreation Bucks are a taxable benefit under IRS Code, and must be used by the employee within the calendar year and are non-transferrable.

City employees are eligible to participate in the City's wellness program as provided for in the City's Administrative Rules and Regulations.

Adopted by Action of the City Council
July 2019

Listing of Unrepresented Classifications by

Salary Rate or Pay Grades

Effective July 1, 2013 (Res. No. 13-061)
Amended 11/19/ 13 (Res. No. 13-099)
Amended 12/17/13 (Res. No. 13-108)
Amended 3/18/14 (Res. No. 14-130)
Amended 11/3/14 (Res. No. 14-209)
Amended 11/3/2015 (Res. No. 15-099)
Amended 6/21/16 (Res. No. 16-064)
Amended 10/4/16 (Res. No. 16-104 – Not adopted)
Amended 10/18/16 (Res. No. 16-108)
Amended 11/15/16 (Res. No. 16-128)
Amended 6/20/17 (Res. No. 17-056)
Amended 10/17/17 (Res. No. 17-101)
Amended 7/16/19 (Res. No. 19-086)
Amended 11/19/19 (Res. No. 19-140)
Amended 6/7/22 (Res. No. 22-067 on 6/9/22)
Amended 8/16/22 (Res. No. 22-103)
Amended 3/7/23 (Res. No. 23-028)
Amended 6/3/25 (Res. No. 25-040)
Amended 7/15/25 (Res. No. 25-066)
Amended 9/3/25 (Res. No. 25-072)
Amended 1/21/26 (Res. No. 26-001)
Amended 3/3/2026 (Res. No. 26-026)

ATTACHMENT A
SALARY SCHEDULE

Salary Effective July 15, 2025

Year 1 - Salary Effective First Full Pay Period in July 2025

Classification	Step1	Step2	Step3	Step4	Step5
ACCOUNTANT I	$48.93	$51.38	$53.95	$56.65	$59.48
ACCOUNTANT II	$53.94	$56.64	$59.47	$62.45	$65.57
ACCOUNTING TECHNICIAN	$48.54	$50.96	$53.51	$56.19	$58.99
ADMINISTRATIVE ASSISTANT	$42.68	$44.82	$47.06	$49.41	$51.88
ASSISTANT CITY ATTORNEY	$97.48	$102.35	$107.47	$112.84	$118.48
ASSISTANT DIRECTOR COMM DEV	$95.34	$100.11	$105.12	$110.37	$115.89
ASSISTANT TO THE CITY MANAGER	$78.41	$82.33	$86.45	$90.77	$95.31
ASST DIR PUBLIC WORKS ENG	$99.19	$104.15	$109.36	$114.82	$120.56
ASST DIR RECREATION COMM SVCS	$95.34	$100.11	$105.12	$110.37	$115.89
BUDGET MANAGER	$89.15	$93.61	$98.29	$103.20	$108.36
BUILDING OFFICIAL	$89.60	$94.08	$98.79	$103.73	$108.91
BUSINESS SYSTEMS ANALYST	$69.18	$72.64	$76.27	$80.09	$84.09
CAPITAL IMPV PROGRAM MGR	$89.05	$93.51	$98.18	$103.09	$108.24
CHIEF TECHNOLOGY OFFICER	$117.71	$123.59	$129.78	$136.27	$143.07
CITY CLERK	$79.51	$83.49	$87.66	$92.05	$96.65
CITY ENGINEER	$99.19	$104.15	$109.36	$114.82	$120.56
CODE ENFORCEMENT SUPERVISOR	$77.51	$81.39	$85.46	$89.73	$94.22
COMMS AND MARKETING COORDINATOR	$64.90	$68.14	$71.55	$75.13	$78.88
COMMUNITY RELATIONS COORDINATOR	$49.21	$51.67	$54.25	$56.96	$59.81
DEPARTMENT HEAD	$117.71	$123.59	$129.78	$136.27	$143.07
DEPUTY BUILDING OFFICIAL	$77.51	$81.39	$85.46	$89.73	$94.22
DEPUTY CITY ATTORNEY	$70.14	$73.64	$77.33	$81.19	$85.25
DEPUTY CITY CLERK	$56.74	$59.58	$62.55	$65.68	$68.97
DEPUTY CITY MANAGER	$117.71	$123.59	$129.78	$136.27	$143.07
DIRECTOR OF ADMIN SERVICES	$117.71	$123.59	$129.78	$136.27	$143.07
DIRECTOR OF COMM DEVELOPMENT	$117.71	$123.59	$129.78	$136.27	$143.07
DIRECTOR OF PARKS AND RECREATION	$117.71	$123.59	$129.78	$136.27	$143.07
DIRECTOR OF PUBLIC WORKS	$121.15	$127.21	$133.57	$140.25	$147.26
ECONOMIC DEVELOPMENT MANAGER	$85.59	$89.87	$94.37	$99.08	$104.04
EMERGENCY SERVICES COORDINATOR	$69.57	$73.05	$76.71	$80.54	$84.57
ENVIRONMENTAL PROGRAMS MANAGER	$89.05	$93.51	$98.18	$103.09	$108.24
EXEC ASST TO CITY MANAGER	$50.15	$52.66	$55.30	$58.06	$60.96

EXEC ASST TO THE CITY ATTNY	$48.92	$51.38	$53.95	$56.63	$59.48
FINANCE MANAGER	$89.15	$93.61	$98.29	$103.20	$108.36
GIS COORDINATOR	$51.15	$53.71	$56.39	$59.21	$62.17
GIS PROGRAM MANAGER	$88.11	$92.52	$97.14	$102.00	$107.10
HUMAN RESOURCE ANALYST I	$58.86	$61.81	$64.90	$68.14	$71.55
HUMAN RESOURCES ANALYST II	$64.90	$68.14	$71.55	$75.12	$78.88
HUMAN RESOURCES ASSISTANT	$35.45	$37.22	$39.08	$41.03	$43.08
HUMAN RESOURCES MANAGER	$89.15	$93.61	$98.29	$103.20	$108.36
HUMAN RESOURCES TECHNICIAN	$48.54	$50.96	$53.51	$56.19	$58.99
I.T. ASSISTANT	$47.73	$50.12	$52.62	$55.25	$58.02
INNOVATION AND TECHNOLOGY MGR	$88.11	$92.52	$97.14	$102.00	$107.10
LEGAL SERVICES MANAGER	$50.53	$53.05	$55.71	$58.49	$61.42
MANAGEMENT ANALYST	$59.37	$62.33	$65.45	$68.72	$72.16
NETWORK SPECIALIST	$61.06	$64.12	$67.32	$70.69	$74.22
PARK RESTORATION IMPV MGR	$83.29	$87.46	$91.83	$96.42	$101.24
PERMIT CENTER MANAGER	$77.51	$81.39	$85.46	$89.73	$94.22
PLANNING MANAGER	$89.60	$94.08	$98.79	$103.73	$108.91
PUBLIC AFFAIRS MANAGER	$76.58	$80.41	$84.43	$88.66	$93.09
PUBLIC INFORMATION OFFICER	$76.50	$80.33	$84.34	$88.56	$92.99
PUBLIC WORKS PROJECT MANAGER	$73.21	$76.88	$80.72	$84.76	$88.99
PUBLIC WORKS SUPERVISOR	$61.71	$64.80	$68.04	$71.44	$75.01
PURCHASING MANAGER	$89.15	$93.61	$98.29	$103.20	$108.36
RECREATION MANAGER	$63.01	$66.16	$69.46	$72.94	$76.58
RECREATION SUPERVISOR	$57.15	$60.01	$63.01	$66.16	$69.46
SENIOR ACCOUNTANT	$62.45	$65.57	$68.85	$72.30	$75.91
SENIOR ASSISTANT CITY ATTORNEY	$117.71	$123.59	$129.78	$136.27	$143.07
SENIOR BUSINESS SYSTEMS ANALYST	$74.03	$77.73	$81.61	$85.70	$89.98
SENIOR CIVIL ENGINEER	$83.64	$87.82	$92.22	$96.83	$101.67
SENIOR MANAGEMENT ANALYST	$64.90	$68.14	$71.55	$75.13	$78.88
SENIOR PUBLIC WORKS PROJECT MGR	$76.88	$80.72	$84.76	$88.99	$93.44
SERVICE CENTER SUPERINTENDENT	$78.91	$82.86	$87.00	$91.35	$95.92
SPECIAL PROJECT EXECUTIVE	$117.71	$123.59	$129.78	$136.27	$143.07
TRANSPORTATION MANAGER	$89.05	$93.51	$98.18	$103.09	$108.24
WEB SPECIALIST	$53.99	$56.69	$59.53	$62.50	$65.63

Year 2 - Salary Effective First Full Pay Period in July 2026

Classification	Step1	Step2	Step3	Step4	Step5
ACCOUNTANT I	$50.40	$52.92	$55.57	$58.34	$61.26
ACCOUNTANT II	$55.56	$58.34	$61.25	$64.32	$67.53

ACCOUNTING TECHNICIAN	$49.99	$52.49	$55.11	$57.87	$60.76
ADMINISTRATIVE ASSISTANT	$43.96	$46.16	$48.47	$50.89	$53.44
ASSISTANT CITY ATTORNEY	$100.40	$105.42	$110.69	$116.23	$122.04
ASSISTANT DIRECTOR COMM DEV	$98.20	$103.11	$108.27	$113.68	$119.37
ASSISTANT TO THE CITY MANAGER	$80.77	$84.80	$89.04	$93.50	$98.17
ASST DIR PUBLIC WORKS ENG	$102.16	$107.27	$112.64	$118.27	$124.18
ASST DIR RECREATION COMM SVCS	$98.20	$103.11	$108.27	$113.68	$119.37
BUDGET MANAGER	$91.83	$96.42	$101.24	$106.30	$111.61
BUILDING OFFICIAL	$92.29	$96.90	$101.75	$106.84	$112.18
BUSINESS SYSTEMS ANALYST	$71.26	$74.82	$78.56	$82.49	$86.62
CAPITAL IMPV PROGRAM MGR	$91.72	$96.31	$101.13	$106.18	$111.49
CHIEF TECHNOLOGY OFFICER	$121.24	$127.30	$133.67	$140.36	$147.37
CITY CLERK	$81.90	$85.99	$90.29	$94.81	$99.55
CITY ENGINEER	$102.16	$107.27	$112.64	$118.27	$124.18
CODE ENFORCEMENT SUPERVISOR	$79.84	$83.83	$88.02	$92.42	$97.05
COMMS AND MARKETING COORDINATOR	$66.84	$70.18	$73.69	$77.38	$81.25
COMMUNITY RELATIONS COORDINATOR	$50.68	$53.22	$55.88	$58.67	$61.61
DEPARTMENT HEAD	$121.24	$127.30	$133.67	$140.36	$147.37
DEPUTY BUILDING OFFICIAL	$79.84	$83.83	$88.02	$92.42	$97.05
DEPUTY CITY ATTORNEY	$72.24	$75.85	$79.65	$83.63	$87.81
DEPUTY CITY CLERK	$58.44	$61.36	$64.43	$67.65	$71.04
DEPUTY CITY MANAGER	$121.24	$127.30	$133.67	$140.36	$147.37
DIRECTOR OF ADMIN SERVICES	$121.24	$127.30	$133.67	$140.36	$147.37
DIRECTOR OF COMM DEVELOPMENT	$121.24	$127.30	$133.67	$140.36	$147.37
DIRECTOR OF PARKS AND RECREATION	$121.24	$127.30	$133.67	$140.36	$147.37
DIRECTOR OF PUBLIC WORKS	$124.79	$131.03	$137.58	$144.46	$151.68
ECONOMIC DEVELOPMENT MANAGER	$88.16	$92.57	$97.20	$102.06	$107.16
EMERGENCY SERVICES COORDINATOR	$71.66	$75.25	$79.01	$82.96	$87.11
ENVIRONMENTAL PROGRAMS MANAGER	$91.72	$96.31	$101.13	$106.18	$111.49
EXEC ASST TO CITY MANAGER	$51.66	$54.24	$56.95	$59.80	$62.79
EXEC ASST TO THE CITY ATTNY	$50.39	$52.92	$55.57	$58.33	$61.26
FINANCE MANAGER	$91.83	$96.42	$101.24	$106.30	$111.61
GIS COORDINATOR	$52.68	$55.32	$58.08	$60.99	$64.04
GIS PROGRAM MANAGER	$90.75	$95.29	$100.06	$105.06	$110.31
HUMAN RESOURCE ANALYST I	$60.63	$63.66	$66.84	$70.18	$73.69
HUMAN RESOURCES ANALYST II	$66.84	$70.18	$73.69	$77.38	$81.25
HUMAN RESOURCES ASSISTANT	$36.51	$38.33	$40.25	$42.26	$44.38
HUMAN RESOURCES MANAGER	$91.83	$96.42	$101.24	$106.30	$111.61
HUMAN RESOURCES TECHNICIAN	$49.99	$52.49	$55.11	$57.87	$60.76

I.T. ASSISTANT	$49.16	$51.62	$54.20	$56.91	$59.76
INNOVATION AND TECHNOLOGY MGR	$90.75	$95.29	$100.06	$105.06	$110.31
LEGAL SERVICES MANAGER	$52.04	$54.65	$57.38	$60.25	$63.26
MANAGEMENT ANALYST	$61.15	$64.21	$67.42	$70.79	$74.33
NETWORK SPECIALIST	$62.90	$66.04	$69.34	$72.81	$76.45
PARK RESTORATION IMPV MGR	$85.79	$90.08	$94.59	$99.31	$104.28
PERMIT CENTER MANAGER	$79.84	$83.83	$88.02	$92.42	$97.05
PLANNING MANAGER	$92.29	$96.90	$101.75	$106.84	$112.18
PUBLIC AFFAIRS MANAGER	$78.88	$82.83	$86.97	$91.32	$95.88
PUBLIC INFORMATION OFFICER	$78.80	$82.74	$86.87	$91.22	$95.78
PUBLIC WORKS PROJECT MANAGER	$75.41	$79.18	$83.14	$87.30	$91.66
PUBLIC WORKS SUPERVISOR	$63.57	$66.74	$70.08	$73.59	$77.26
PURCHASING MANAGER	$91.83	$96.42	$101.24	$106.30	$111.61
RECREATION MANAGER	$64.90	$68.14	$71.55	$75.13	$78.88
RECREATION SUPERVISOR	$58.86	$61.81	$64.90	$68.14	$71.55
SENIOR ACCOUNTANT	$64.33	$67.54	$70.92	$74.46	$78.19
SENIOR ASSISTANT CITY ATTORNEY	$121.24	$127.30	$133.67	$140.36	$147.37
SENIOR BUSINESS SYSTEMS ANALYST	$76.25	$80.06	$84.06	$88.27	$92.68
SENIOR CIVIL ENGINEER	$86.15	$90.46	$94.98	$99.73	$104.72
SENIOR MANAGEMENT ANALYST	$66.84	$70.18	$73.69	$77.38	$81.25
SENIOR PUBLIC WORKS PROJECT MGR	$79.18	$83.14	$87.30	$91.66	$96.25
SERVICE CENTER SUPERINTENDENT	$81.28	$85.34	$89.61	$94.09	$98.79
SPECIAL PROJECT EXECUTIVE	$121.24	$127.30	$133.67	$140.36	$147.37
TRANSPORTATION MANAGER	$91.72	$96.31	$101.13	$106.18	$111.49
WEB SPECIALIST	$55.61	$58.39	$61.31	$64.38	$67.60

Year 3 - Salary Effective First Full Pay Period in July 2027

Classification	Step1	Step2	Step3	Step4	Step5
ACCOUNTANT I	$51.91	$54.51	$57.23	$60.10	$63.10
ACCOUNTANT II	$57.23	$60.09	$63.09	$66.25	$69.56
ACCOUNTING TECHNICIAN	$51.49	$54.06	$56.77	$59.61	$62.59
ADMINISTRATIVE ASSISTANT	$45.28	$47.55	$49.93	$52.42	$55.04
ASSISTANT CITY ATTORNEY	$103.41	$108.58	$114.01	$119.71	$125.70
ASSISTANT DIRECTOR COMM DEV	$101.15	$106.21	$111.52	$117.09	$122.95
ASSISTANT TO THE CITY MANAGER	$83.19	$87.35	$91.72	$96.30	$101.12
ASST DIR PUBLIC WORKS ENG	$105.23	$110.49	$116.01	$121.82	$127.91
ASST DIR RECREATION COMM SVCS	$101.15	$106.21	$111.52	$117.09	$122.95
BUDGET MANAGER	$94.58	$99.31	$104.27	$109.49	$114.96

BUILDING OFFICIAL	$95.06	$99.81	$104.80	$110.04	$115.54
BUSINESS SYSTEMS ANALYST	$73.40	$77.07	$80.92	$84.97	$89.21
CAPITAL IMPV PROGRAM MGR	$94.48	$99.20	$104.16	$109.37	$114.84
CHIEF TECHNOLOGY OFFICER	$124.88	$131.12	$137.68	$144.57	$151.79
CITY CLERK	$84.36	$88.57	$93.00	$97.65	$102.54
CITY ENGINEER	$105.23	$110.49	$116.01	$121.82	$127.91
CODE ENFORCEMENT SUPERVISOR	$82.23	$86.35	$90.66	$95.20	$99.96
COMMS AND MARKETING COORDINATOR	$68.85	$72.29	$75.91	$79.70	$83.69
COMMUNITY RELATIONS COORDINATOR	$52.20	$54.81	$57.55	$60.43	$63.45
DEPARTMENT HEAD	$124.88	$131.12	$137.68	$144.57	$151.79
DEPUTY BUILDING OFFICIAL	$82.23	$86.35	$90.66	$95.20	$99.96
DEPUTY CITY ATTORNEY	$74.41	$78.13	$82.04	$86.14	$90.44
DEPUTY CITY CLERK	$60.19	$63.20	$66.36	$69.68	$73.17
DEPUTY CITY MANAGER	$124.88	$131.12	$137.68	$144.57	$151.79
DIRECTOR OF ADMIN SERVICES	$124.88	$131.12	$137.68	$144.57	$151.79
DIRECTOR OF COMM DEVELOPMENT	$124.88	$131.12	$137.68	$144.57	$151.79
DIRECTOR OF PARKS AND RECREATION	$124.88	$131.12	$137.68	$144.57	$151.79
DIRECTOR OF PUBLIC WORKS	$128.53	$134.96	$141.70	$148.79	$156.23
ECONOMIC DEVELOPMENT MANAGER	$90.80	$95.34	$100.11	$105.12	$110.37
EMERGENCY SERVICES COORDINATOR	$73.81	$77.50	$81.38	$85.45	$89.72
ENVIRONMENTAL PROGRAMS MANAGER	$94.48	$99.20	$104.16	$109.37	$114.84
EXEC ASST TO CITY MANAGER	$53.21	$55.87	$58.66	$61.60	$64.68
EXEC ASST TO THE CITY ATTNY	$51.90	$54.51	$57.23	$60.08	$63.10
FINANCE MANAGER	$94.58	$99.31	$104.27	$109.49	$114.96
GIS COORDINATOR	$54.26	$56.98	$59.83	$62.82	$65.96
GIS PROGRAM MANAGER	$93.48	$98.15	$103.06	$108.21	$113.62
HUMAN RESOURCE ANALYST I	$62.45	$65.57	$68.85	$72.29	$75.90
HUMAN RESOURCES ANALYST II	$68.85	$72.29	$75.90	$79.70	$83.68
HUMAN RESOURCES ASSISTANT	$37.60	$39.48	$41.46	$43.53	$45.71
HUMAN RESOURCES MANAGER	$94.58	$99.31	$104.27	$109.49	$114.96
HUMAN RESOURCES TECHNICIAN	$51.49	$54.06	$56.77	$59.61	$62.59
I.T. ASSISTANT	$50.64	$53.17	$55.83	$58.62	$61.55
INNOVATION AND TECHNOLOGY MGR	$93.48	$98.15	$103.06	$108.21	$113.62
LEGAL SERVICES MANAGER	$53.61	$56.29	$59.10	$62.06	$65.16
MANAGEMENT ANALYST	$62.98	$66.13	$69.44	$72.91	$76.56
NETWORK SPECIALIST	$64.78	$68.02	$71.42	$74.99	$78.74
PARK RESTORATION IMPV MGR	$88.37	$92.78	$97.42	$102.29	$107.41
PERMIT CENTER MANAGER	$82.23	$86.35	$90.66	$95.20	$99.96
PLANNING MANAGER	$95.06	$99.81	$104.80	$110.04	$115.54

PUBLIC AFFAIRS MANAGER	$81.25	$85.31	$89.58	$94.06	$98.76
PUBLIC INFORMATION OFFICER	$81.16	$85.22	$89.48	$93.95	$98.65
PUBLIC WORKS PROJECT MANAGER	$77.67	$81.56	$85.64	$89.92	$94.41
PUBLIC WORKS SUPERVISOR	$65.47	$68.75	$72.18	$75.79	$79.58

PURCHASING MANAGER	$94.58	$99.31	$104.27	$109.49	$114.96
RECREATION MANAGER	$66.84	$70.19	$73.69	$77.38	$81.25
RECREATION SUPERVISOR	$60.63	$63.66	$66.84	$70.19	$73.69
SENIOR ACCOUNTANT	$66.25	$69.57	$73.05	$76.70	$80.53
SENIOR ASSISTANT CITY ATTORNEY	$124.88	$131.12	$137.68	$144.57	$151.79
SENIOR BUSINESS SYSTEMS ANALYST	$78.53	$82.46	$86.58	$90.91	$95.46
SENIOR CIVIL ENGINEER	$88.74	$93.17	$97.83	$102.72	$107.86
SENIOR MANAGEMENT ANALYST	$68.85	$72.29	$75.91	$79.70	$83.69
SENIOR PUBLIC WORKS PROJECT MGR	$81.56	$85.64	$89.92	$94.41	$99.13
SERVICE CENTER SUPERINTENDENT	$83.72	$87.90	$92.30	$96.91	$101.76
SPECIAL PROJECT EXECUTIVE	$124.88	$131.12	$137.68	$144.57	$151.79
TRANSPORTATION MANAGER	$94.48	$99.20	$104.16	$109.37	$114.84
WEB SPECIALIST	$57.28	$60.14	$63.15	$66.31	$69.62

City of Cupertino
UNREPRESENTED EMPLOYEES' COMPENSATION PROGRAM
Policy No. 1

PROGRAM PURPOSE AND DEFINITIONS FOR ELIGIBILITY

It is City of Cupertino policy that those certain persons holding positions hereinafter defined and designated either as management or confidential positions shall be eligible for participation under the Unrepresented Employees Compensation Program as hereby adopted by action of the City Council and as same may be amended or as otherwise modified from time to time.

It is the stated purpose of this Compensation Program to give recognition to and to differentiate those eligible employees from represented employees who achieve economic gain and other conditions of employment through negotiation. It is the intent that through this policy and those which are adopted or as may be modified or rescinded from time to time such recognition may be given.

Eligibility for inclusion with this Compensation program is limited to persons holding positions as management or confidential employees as defined under section 2.52.290 of the Cupertino Municipal Code. These are as designated by the Appointing Authority and may be modified as circumstances warrant.

Although subject to change in accordance with provision of the Personnel Code, the positions in the following classifications have been designated as unrepresented.

MANAGEMENT AND CONFIDENTIAL CLASSIFICATIONS:

<u>Classification Title</u>
Accountant I
Accountant II
Accounting Technician
Administrative Assistant
Assistant City Attorney
Assistant Director of Community Development
Assistant Director of Public Works
Assistant Director of Parks and Recreation
Assistant to the City Manager
Budget Manager
Building Official
Business Systems Analyst/Program Manager
Capital Improvement Program Manager
Chief Technology Officer/Director of Information Services (Department Head)
City Clerk
City Engineer
Code Enforcement Supervisor
Communications and Marketing Coordinator
Community Relations Coordinator

Deputy Building Official
Deputy City Attorney
Deputy City Clerk
Deputy City Manager
Director of Administrative Services (Department Head)
Director of Community Development (Department Head)
Director of Parks and Recreation (Department Head)
Director of Public Works
Economic Development Manager
Emergency Services Coordinator
Environmental Programs Manager
Executive Assistant to the City Attorney
Executive Assistant to the City Manager
Finance Manager
GIS Coordinator
GIS Program Manager
Human Resources Analyst I
Human Resources Analyst II
Human Resources Assistant
Human Resources Manager
Human Resources Technician
Information Technology Assistant
Innovation and Technology Manager – Applications
Innovation and Technology Manager - Infrastructure
Legal Services Manager
Management Analyst
Network Specialist
Park Restoration and Improvement Manager
Permit Center Manager
Planning Manager
Public Information Officer
Public Affairs Manager
Public Works Projects Manager
Public Works Supervisor
Purchasing Manager
Recreation Manager
Recreation Supervisor
Senior Accountant
Senior Assistant City Attorney
Senior Business Systems Analyst
Senior Civil Engineer
Senior Management Analyst
Senior Public Works Project Manager
Service Center Superintendent
Special Project Executive

Transportation Manager
Web Specialist

In the event of any inconsistency between the Compensation Program and any Employment Contracts, the provisions of the Employment Contract and any amendments thereto control.

Adopted by Action of the
City Council, April 1, 1974
Revised 10/74, 3/78, 6/81, 6/82, 7/85, 7/87, 1/89, 7/90, 4/91, 5/91,
7/92, 6/95, 6/96, 7/99, 6/02, 7/04, 6/05, 04/07, 7/10, 10/12, 12/12, 7/13,11/13,12/13,3/14, 7/14, 11/15, 6/16, 10/16, 11/16, 6/17, 10/17, 7/19, 6/22, 8/22, 3/23, 11/23, 6/25, 7/25, 9/25

City of Cupertino
UNREPRESENTED EMPLOYEES' COMPENSATION PROGRAM
Policy No. 2

SALARY SCHEDULE
AND OTHER SALARY RATES

It is City of Cupertino policy that eligible persons under this Compensation Program shall be compensated for services rendered to and on behalf of the City on the basis of equity of pay for duties and responsibilities assigned, meritorious service and comparability with similar work in other public and private employment in the same labor market; all of which is contingent upon the City's ability to pay consistent with its fiscal policies.

- Effective the first full pay period after July 1, 2025, 5.0% salary increase (Pay period which begins July 12, 2025)
- Effective the first full pay period after July 1, 2026, 3.0% salary increase
- Effective the first full pay period after July 1, 2027, 3.0% salary increase

The City will pay all eligible employees under this Compensation Program, employed with the City as of July 2, 2025, a one-time, non-pensionable lump sum of $1,000, which shall be subject to all applicable payroll tax and withholding. The parties agree that this one-time payment shall not be PERSable (i.e. counted towards base salary or final compensation for CalPERS retirement calculation). Payment shall be made through payroll following the City Council's approval of the Amended Unrepresented Employees' Compensation Program. Employees must be an active employee at the time of the retroactive payout in order to receive said $1,000 lump-sum payment.

See Attachment A for a list of paygrades.

Adopted by Action
of the City Council
April 1, 1974

Revised 8/78, 7/79, 6/80, 7/92, 6/95, 10/12, 7/13, 10/16, 7/19, 8/22, 11/23, 9/25

City of Cupertino
UNREPRESENTED EMPLOYEES'COMPENSATION PROGRAM
Policy No. 3

TRAINING AND CONFERENCES

I. POLICY

A. Management Personnel

It is City of Cupertino policy that eligible persons under this Compensation Program shall be reimbursed or receive advances in accordance with the schedules, terms and conditions as set forth herein for attendance at conferences, meetings and training sessions as defined below for each. It is the intent of this policy to encourage the continuing education and awareness of said persons in the technical improvements and innovations in their fields of endeavor as they apply to the City or to implement a City approved strategy for attracting and retaining businesses in the City. One means of implementing this encouragement is through a formal reimbursement and advance schedule for authorized attendance at such conferences, meetings and training sessions.

B. Non-Management Personnel

When authorized by their supervisor, a non-management person may attend a conference, meeting or training session subject to the stated terms and conditions included herein for each with payment toward or reimbursement of certain expenses incurred as defined below for each.

II DEFINITIONS

A. Conferences

A conference is an annual meeting of a work related organization the membership of which may be held in the name of the City or the individual.

B. Local Area

The local area is defined to be within Santa Clara and San Mateo Counties and within a 40- mile distance from Cupertino when traveling to Alameda County.

C. Meetings

A "meeting" shall mean a convention, conference, seminar, workshop, meal, or like assembly having to do with municipal government operations. An employee serving on a panel for interviews of job applicants shall not come under this definition.

D. Training Session

A training session is any type of seminar or workshop the attendance at which is for the purpose of obtaining information of a work related nature to benefit the City's operations or to enhance the attendee's capabilities in the discharge of assigned duties and responsibilities.

III REIMBURSEMENT AND ADVANCE PAYMENT SCHEDULE

A. Intent

This schedule is written with the intent that the employee will make every effort to find the lowest possible cost to the City for traveling on City business. For example, if paying for parking at the airport is less expensive that paying for a taxi or airport shuttle, then the employee should drive their car and park at the airport; or if renting a car is lower than taking taxis at the out-of-town location, then a car should be rented; or air reservations should be booked in advance to obtain discounted fares. The following procedures apply whether the expense is being paid through a reimbursement or a direct advance.

B. Registration

Registration fees for authorized attendance at a meeting or training session will be paid by the City.

C. Transportation

The City will pay transportation costs on the basis of the lowest cost intent stated in paragraph A. Eligible transportation costs include airfare (with coach fare being the maximum), van or taxi service to and from the attendee's home and airport, destination or airport parking charges, taxi and shuttle services at the out-of-town location, trains, tolls, or rental cars. Use of a personal automobile for City business shall be reimbursed or advanced at the rate per mile in effect for such use, except in no case shall it exceed air coach fare if the vehicle is being used for getting to the destination. Government or group rates offered by a provider of transportation must be used when available.

Reimbursement or advances for use of a personal automobile on City business within a local area will not be made so as to supplement that already being paid to those persons receiving a monthly mileage allowance.

D. Lodging

Hotel or lodging expenses of the employee resulting from the authorized event or activity defined in this policy will be reimbursed or advanced if the lodging and event occurs outside of the local area. Not covered will be lodging expenses related to person(s) who are accompanying the City member, but who themselves are not on City business. In this instance, for example, the difference between single and multiple occupancy rates for a room will not be reimbursed.
Where the lodging is in connection with a conference or other organized educational activity, City-paid lodging costs shall not exceed the maximum group rate published by the conference or activity sponsor, providing that lodging at the group rate is available at the time of booking. If the group rate

at the conference hotel is not available, then the non-conference lodging policy described in the next paragraph should be followed to find another comparable hotel.

Where lodging is necessary for an activity that is not related to a conference or other organized educational activity, reimbursement or advances shall be limited to the actual cost of the room at a group or government rate. In the event that a group or government rate is not available, lodging rates that do not exceed the median price for lodging for that area and time period listed on travel websites like www.hotels.com, www.expedia.com or an equivalent service shall be eligible for reimbursement or advancement.

E. Meals

1. With No Conference

Payments toward or reimbursement of meals related to authorized activities or events shall be at the Internal Revenue Service per diem rate for meals and incidental expenses for a given location, as stated by IRS publications 463 and 1542 and by the U.S. General Services Administration. The per diem shall be split among meals as reasonably desired and reduced accordingly for less than full travel days. If per diem is claimed, no receipts are necessary. Alternatively, the actual cost of a meal can be claimed, within a standard of reasonableness, but receipts must be kept and submitted for the expense incurred.

2. As Part of a Conference

When City personnel are attending a conference or other organized educational activity, they shall be reimbursed or advanced for meals not provided by the activity, on a per diem or actual cost basis. The per diem and actual cost rate shall follow the rules described in the meals with no conference paragraph.

F. Other Expenses

Payments toward or reimbursement of expenses at such functions shall be limited to the actual costs consistent with the application of reasonable standards.

Other reasonable expenses related to business purposes shall be paid consistent with this policy.

No payments shall be made unless, where available, receipts are kept and submitted for all expenses incurred. When receipts are not available, qualifying expenditures shall be reimbursed upon signing of an affidavit of expenditure.

No payment shall be made for any expenses incurred which are of a personal nature or not within a standard of reasonableness for the situation as may be defined by the Finance Department.

G. Non-Reimbursable Expenses

The City will **not** reimburse or advance payment toward expenses including, but not limited to:

1. The personal portion of any trip;
2. Political or charitable contributions or events;
3. Family expenses, including those of a partner when accompanying the employee on City-related business, as well as child or pet-related expenses;
4. Entertainment expenses, including theatre, shows, movies, sporting events, golf, spa treatments, etc.
5. Gifts of any kind for any purpose;
6. Service club meals; of those besides economic development staff;
7. Alcoholic beverages;
8. Non-mileage personal automobile expenses including repairs, insurance, gasoline, traffic citations; and
9. Personal losses incurred while on City business.

IV ATTENDANCE AUTHORIZATION

A. Budgetary Limitations

Notwithstanding any attendance authorization contained herein, reimbursement or advances for expenses relative to conferences, meeting or training sessions shall not exceed the budgetary limitations.

B. Conference Attendance

Attendance at conferences or seminars by employees must be approved by their supervisor.

C. Meetings

Any employee, management or non-management, may attend a meeting when authorized by their supervisor.

D. Training Sessions

Any employee, management or non-management, may attend a training session when authorized by their supervisor.

V. FUNDING

A. Appropriation Policy

It shall be the policy of the City to appropriate funds subject to availability of resources.

B. Training Sessions

Payments toward or reimbursement of expenses incurred in attendance at training sessions, will be appropriated annually through the budget process.

VI. DIRECT CASH ADVANCE POLICY

From time to time, it may be necessary for a City employee to request a direct cash advance to cover anticipated expenses while traveling or doing business on the City's behalf. Such request for an advance should be submitted to their supervisor no less than seven days prior to the need for the advance with the following information: 1) Purpose of the expenditure; 2) The anticipated amount of the expenditure (for example, hotel rates, meal costs, and transportation expenses); and 3) The dates of the expenditure. An accounting of expenses and return of any unused advance must be reported to the City within 30 calendar days of the employee's return on the expense report described in Section VII.

VII. EXPENSE REPORT REQUIREMENTS

All expense reimbursement requests or final accounting of advances received must be approved by their supervisor, on forms determined by the Finance Department, within 30 calendar days of an expense incurred, and accompanied by a business purpose for all expenditures and a receipt for each non- per diem item.

Revised 7/83, 7/85, 7/87, 7/88, 7/91, 7/92, 12/07, 7/10

City of Cupertino
UNREPRESENTED EMPLOYEES' COMPENSATION PROGRAM
Policy No. 4

AUTOMOBILE ALLOWANCES AND
MILEAGE REIMBURSEMENTS

It is City of Cupertino policy that eligible persons under this Compensation Program shall be compensated fairly for the use of personal automotive vehicles on City business. In many instances the use of personal vehicles is a condition of employment due to the absence of sufficient City owned vehicles for general transportation purposes. It is not intended, however, that such a condition of employment should work an undue hardship. For this reason, the following policies shall apply for mileage reimbursements.

Those persons who occasionally are required to use their personal automobiles for City business shall be reimbursed for such use at an appropriate rate established by the City Council. Submission of reimbursement requests must be approved by the Department Head.

Employees in the following classifications shall be paid on a monthly basis the following automobile allowance:

Classification	Allowance
Director of Administrative Services	300.00
Director of Community Development	300.00
Director of Parks and Recreation	300.00
Director of Public Works	300.00
Chief Technology Officer/ Director of Information Services	300.00
Special Project Executive	300.00
Deputy City Manager	300.00
City Clerk	250.00
Senior Civil Engineer	250.00
Assistant Director of Public Works	250.00
City Engineer	250.00
Transportation Manager	250.00
Assistant Director of Community Development	200.00
Assistant Director of Parks and Recreation	200.00
Public Affairs Manager	200.00
Recreation Supervisor	200.00
Recreation Manager	200.00

Employees receiving automobile allowance shall be eligible for reimbursement for travel that exceeds two hundred miles round trip.

Adopted by Action of the City Council
April 1, 1974
Revised 7/74, 5/79, 6/80, 7/81, 8/84, 7/87, 1/89, 7/90,7/92, 6/96, 8/99, 6/00, 9/01, 1/02, 6/02, 10/07, 7/10, 7/11, 10/12, 12/12, 7/13, 11/15, 10/16, 11/16, 6/17, 7/19, 8/22, 3/23, 6/25, 9/25, 1/26

City of Cupertino
UNREPRESENTED EMPLOYEES' COMPENSATION PROGRAM
Policy No. 5

ASSOCIATION MEMBERSHIPS AND PROFESSIONAL PUBLICATIONS

It is City of Cupertino policy that eligible persons under this Compensation Program shall be entitled to City sponsored association memberships as well as receiving subscriptions to professional and technical publications. Such sponsorship, however, shall be conditioned upon the several factors as set forth below.

Each association for which membership is claimed must be directly related to the field of endeavor of the person to be benefited. Each claim for City sponsored membership shall be submitted by or through the Department Head with their concurrence to the City Manager for approval.

Subscriptions to or purchase of professional and technical publications may be provided at City expense when such have been authorized by the Department Head providing the subject matter and material generally contained therein are related to municipal governmental operations.

Adopted by Action of
the City Council
April 1, 1974
Revised
7/92

City of Cupertino
UNREPRESENTED EMPLOYEES' COMPENSATION PROGRAM
Policy No. 6

OVERTIME WORKED

EXEMPT POSITIONS:

Management and non-represented professional employees are ineligible for overtime payments for time worked in excess of what otherwise would be considered as a normal work day or work week for other employees. However, no deduction from leave balances are made when such an employee is absent for less than a regular work day as long as the employee has his/her supervisor's approval. Nothing in this policy precludes the alternative work schedule, which may include an absence of a full eight hour day, when forty hours have been worked in the same seven day work period.

NON-EXEMPT POSITIONS:

Confidential employees are eligible for overtime or compensation time, at their discretion, for the time worked in excess of 40 hours per week. Nothing in this policy precludes the alternative work schedule, which may include an absence of a full eight hour day, where forty hours have been worked in the same seven day period.

COMPENSATORY TIME OFF

At the employee's discretion, compensatory time (CTO) may be granted for overtime worked at the rate of time and one-half for each hour worked in lieu of compensation in cash. Employees, who have previously earned CTO, shall be allowed to schedule CTO at the employee's discretion provided (1) that prior supervisory approval has been obtained and (2) the request is made in writing.

CTO may be accrued for up to 80 hours per calendar year. Any CTO earned exceeding 80 hours will be paid at the rate of time and one-half. An employee may carry over the unused balance into the next calendar year. Any unused carryover balance will be automatically paid out at the end of the calendar year.

An employee may exercise his/her option twice each calendar year to convert any/or all accumulated compensatory time to cash.

STANDBY COMPENSATION

Employees in the classification of Information and Technology Assistant who are required to be available during their off-shift hours for possible recall for emergency service shall be compensated $300.00 per 128 hours. Minimum staffing and skill qualifications for standby assignment shall be determined by the City.

Adopted by Action of
the City Council
April 1, 1974
Revised
6/80, 7/91, 7/92, 6/96, 7/97, 4/07, 7/13, 10/16, 8/22

City of Cupertino
UNREPRESENTED EMPLOYEES'COMPENSATION PROGRAM
Policy No. 7

HEALTH BENEFITS PLAN - EMPLOYER CONTRIBUTION

It is the policy of the City of Cupertino to provide group hospital and medical insurance under which employees in Management and Confidential positions and their dependents may be covered. The purpose of this program is to promote and preserve the health of employees and their families through comprehensive health plans available only through employer sponsorship.

Although the premium cost for the insurance provided remains the ultimate responsibility of the employee in these positions, the City shall contribute the amounts listed below towards the premium or pay the full cost of the premium if less than the stated amounts. If the premium amounts for any employee covered by this policy are less than the amounts listed below per month, the difference between the premium amount and the stated amounts will be included in the employee's gross pay.

The City agrees to make available a plan of comprehensive health and welfare benefits for eligible employees. Any such benefits program must have the continued approval of the Board of Administration, Public Employees Retirement System. For each participating employee, the City shall contribute toward premium cost of the following amount per month during the term of this agreement.

Effective July 1, 2025, for each participating employee, the City shall contribute toward premium cost the following amount per month during the term of this agreement.

January 1, 2025	City Max Health Contribution	City Max Dental Contribution	City Total Max Contribution
Employee	$1,112.90	$114.30	$1,227.20
Employee + 1	$2,225.80	$114.30	$2,340.10
Employee + 2	$2,893.54	$114.30	$3,007.84

With regards to any change in the monthly medical plan premium charged by CalPERS in the plan years subsequent to 2025 (specifically, the CalPERS healthcare rate increases effective January 1, 2026, January 1, 2027 and January 1, 2028), the City's maximum contributions shall be tied to the CalPERS Kaiser Permanente plan increases and shall be capped at no more than 20% of any such total increase in aggregate between 2025 – 2028. Any required contribution amounts exceeding the premium contribution of the City are the responsibility of the employee.

Health In-Lieu Payments

City agrees to pay a monthly amount of three hundred seventy-five ($375.00) per month to the employee who can demonstrate that they have equivalent health coverage through their spouse, parent, or other group coverage and who request this cash payment in lieu of health insurance coverage.

*Dental Coverage: Effective the first month after Council adoption of MOU, dental coverage is capped at $2,500.00 per dependent per annual plan year for the term of this contract.

Adopted by Action of the City Council
September 16, 1974
Revised
7/75, 7/76, 7/77, 8/78, 7/79, 6/80, 6/81, 7/81, 6/82, 7/83, 7/84, 7/88, 7/89, 7/90, 7/91, 7/92, 6/95, 7/97, 7/99, 6/00, 6/02, 7/04, 6/05, 4/07,12/12, 7/13, 10/16, 7/19, 12/19, 8/22, 9/25

City of Cupertino

UNREPRESENTED EMPLOYEES' COMPENSATION PROGRAM
Policy No. 8

FIXED HOLIDAYS

It is the policy of the City of Cupertino to recognize days of historical and national significance as holidays of the City without loss of pay or benefits. Recognizing the desirable times throughout the year, it is the policy of the City of Cupertino to provide days off in lieu of holidays for management and confidential employees at such times as are convenient for each employee and supervisor, when such policy is compatible with the workload and schedule of the City.

The City provides the following fixed paid holidays for eligible employees covered by this agreement:

1. New Year's Day
2. Martin Luther King Day
3. Lunar New Year
4. Presidents' Day
5. Cesar Chavez Day
6. Memorial Day
7. Juneteenth
8. Independence Day
9. Labor Day
10. Veteran's Day
11. Thanksgiving Day
12. Day Following Thanksgiving
13. Christmas Eve
14. Christmas Day
15. New Year's Eve

When a holiday falls on a Sunday, the following Monday shall be observed as the non-work day. When a holiday falls on a Saturday, the previous Friday shall be observed as the non-work day.

FLOATING HOLIDAY

In addition to the paid holidays, employees occupying these positions shall be provided 20 floating hours per calendar year as non-work time with full pay and benefits. Employees may accumulate floating holiday hours up to two times their annual accrual.

Adopted by Action of
the City Council
July 7, 1975

Revised 6/80, 6/89, 7/92, 7/99, 7/13, 8/22, 11/23, 9/25

City of Cupertino
UNREPRESENTED EMPLOYEES' COMPENSATION PROGRAM
Policy No. 9

LIFE, LONG TERM DISABILITY INSURANCE, AND SHORT TERM DISABILITY INSURANCE

It is the policy of the City of Cupertino to make available group insurance for Management and Confidential employees that will mitigate the personal and family financial hardships resulting from continuing disability that prevents an employee from performing gainfully in his or her occupation. It is further the policy of the City of Cupertino to provide life insurance benefits in an amount of two and one half times the employee's annual salary to a maximum of $250,000.00.

Employees occupying unrepresented positions may enroll in the disability income program and the life insurance program offered if eligible under the contract provisions of the policy and the personnel rules of the City. The full cost of premiums for these programs shall be paid by the City for such employees.

Adopted by Action of
the City Council
September 16, 1976

Revised 7/76, 6/80, 6/81, 6/82, 6/92, 10/16

City of Cupertino
UNREPRESENTED EMPLOYEES' COMPENSATION PROGRAM
Policy No. 10

DEFERRED COMPENSATION

It is the policy of the City of Cupertino to provide equitable current compensation and reasonable retirement security for management and confidential employees for services performed for the City. The City participates in the California Public Employees' Retirement System (PERS) and deferred compensation plans have been established. Both the employee and employer may make contributions from current earnings to these plans. The purpose of this policy is to promote means by which compensation may be provided in such manner and form to best meet the requirements of the City and the needs of individual employees, thereby increasing the ability, to attract and retain competent management and confidential employees.

The City shall maintain and administer means by which employees in these positions may defer portions of their current earnings for future utilization. Usage of such plans shall be subject to such agreements, rules and procedures as are necessary to properly administer each plan. Employee contributions to such plans may be made in such amounts as felt proper and necessary to the employee. Employer contributions shall be as determined by the City Council.

Adopted by Action of
the City Council
July 7, 1975
Revised 6/80, 7/87, 7/92, 7/99

City of Cupertino
UNREPRESENTED EMPLOYEES' COMPENSATION PROGRAM
Policy No. 11

PUBLIC EMPLOYEES' RETIREMENT SYSTEM CONTRIBUTION

A. Employees hired on or before December 29, 2012 Only:

For employees hired on or before December 29, 2012, the City has contracted with CalPERS for a 2.7% @55 formula.

Effective in the first full pay period in July 2017, each employee shall pay the full 8.0% of applicable salary of the employee's contribution towards CalPERS.

B. **For Employees hired by the City of Cupertino on December 30, 2012 or December 31, 2012 or a current CalPERS employee who qualifies as a classic member under CalPERS Regulations Only:**

For Employees hired by the City of Cupertino on December 30, 2012 or December 31, 2012 or a current CalPERS employee who qualifies as a classic member under CalPERS Regulations only the City has contracted with CalPERS for a 2.0% @ 60 retirement formula, three year average compensation.

Effective October 1, 2016, the City shall not pay the employee's contribution rate to the California Public Employees Retirement System (CalPERS) and each employee shall pay the full 7% of applicable salary of the employee's contribution towards CalPERS.

C. **For new employees hired by the City of Cupertino on or after January 1, 2013 and do not qualify as Classic members Only:**

For new employees hired by the City of Cupertino on or after January 1, 2013 and do not qualify as classic members as defined by CalPERS, CalPERS has by statute implemented a 2% @ 62 formula, three year average and employees in this category shall pay 50% of the normal cost rate as determined by CalPERS.

Adopted by Action of
the City Council
June, 1981
Revised 6/87, 6/89, 7/90, 7/91, 7/92, 6/03, 7/04, 4/07, 7/10, 10/12, 12/12, 7/13, 10/16, 7/19

City of Cupertino
UNREPRESENTED EMPLOYEES' COMPENSATION PROGRAM
Policy No. 12

DENTAL INSURANCE - EMPLOYER CONTRIBUTION

It is the policy of the City of Cupertino to provide dental insurance under which employees in Management and Confidential positions and their dependents may be covered. The purpose of this program is to promote and preserve the health of employees.

The premium cost for the insurance provided by the City shall not exceed $114.30 per month per employee. Enrollment in the plan or plans made available pursuant to this policy shall be in accordance with Personnel Rules of the City and the provisions of the contract for such insurance between the City and carrier or carriers.

*Dental Coverage: Effective the first month after Council adoption of agreement, dental coverage is capped at $2,500.00 per dependent per annual plan year for the term of this contract.

Adopted by Action of
City Council
July 1, 1983
Revised 7/87, 7/88, 7/89, 7/90, 7/91, 7/92, 6/95, 7/99, 4/07, 10/12, 10/16, 7/19, 9/25

ADMINISTRATIVE LEAVE

The department heads and executive level staff shall receive eighty (80) hours of administrative leave with pay per year. Unrepresented employees exempt from the provisions of the Fair Labor Standards Act shall receive forty (40) hours of administrative leave with pay per year.

Employees may accumulate administrative leave hours up to two times their annual accrual.

Employees shall be eligible to convert up to 80 hours of administrative leave to pay one time each calendar year.

Adopted by Action of
the City Council
July, 1988

Revised
7/92, 7/97, 7/99, 7/10, 12/12, 10/16, 8/22, 3/23

UNREPRESENTED EMPLOYEES' COMPENSATION PROGRAM
Policy No. 14

EMPLOYEE ASSISTANCE PROGRAM

It is the policy of the City of Cupertino to provide an Employee Assistance Program for the benefit of Management and Confidential employees and their eligible dependents. The purpose of this program is to provide professional assistance and counseling concerning financial, legal, pre-retirement, and other matters of a personal nature.

Adopted by Action of the City Council
June 17, 1996

City of Cupertino
UNREPRESENTED EMPLOYEES' COMPENSATION PROGRAM
Policy No. 15

VACATION ACCUMULATION

The department heads and executive level staff shall earn vacation hours under the same vacation accumulation schedule as all other employees. Credit shall be provided for previous public sector service time on a year-for-year basis as to annual vacation accumulation. Credit shall only be given for completed years of service. Public service credit shall not apply to any other supplemental benefit. Employee(s) affected by this policy will have the responsibility of providing certification as to previous public sector service.

Benefited full-time employees accrue vacation in accordance with the following schedule. Benefited employees who work less than a full-time work schedule accrue vacation in accordance with the following schedule on a pro-rated basis.

Service Time	Annual Accruals	Maximum Accrual
0 - 3 Years	80 Hours	160 Hours
4 - 9 Years	120 Hours	240 Hours
10 – 14 Years	160 Hours	272 Hours
15 – 19 Years	176 Hours	320 Hours
20 + Years	192 Hours	352 Hours

An employee may accrue no more vacation credit than what is listed above.

VACATION CREDITS

The hiring manager, with the approval of the department head and the City Manager, may offer a vacation bank of up to 120 hours of vacation to a prospective candidate in the Unrepresented group. These hours do not vest for payoff purposes if the employee leaves service.

Adopted by Action of the City Council
July 7, 1997

Revised 6/99, 7/10, 12/12, 7/13, 10/16, 3/23

City of Cupertino
UNREPRESENTED EMPLOYEES' COMPENSATION PROGRAM
Policy No. 16

HOUSING ASSISTANCE PROGRAM

Housing assistance may be offered to the department heads pursuant to Resolution No. 15-092.

Adopted by Action of the City Council
July 7, 1997

Revised 7/99, 7/10, 8/12, 10/15

City of Cupertino
UNREPRESENTED EMPLOYEES' COMPENSATION PROGRAM
Policy No. 17

VISION INSURANCE – EMPLOYER CONTRIBUTION

It is the policy of the City of Cupertino to provide vision insurance under which employees and their dependents may be covered. The purpose of this program is to promote and preserve the health of employees.

The premium cost for the insurance provided by the City shall not exceed $14.94 per month per employee. Enrollment in the plan or plans made available pursuant to this policy shall be in accordance with the provisions of the contract between the City and carrier or carriers providing vision insurance coverage,

Adopted by Action of the City Council
July 1997

Revised 7/99, 6/02, 6/03, 7/10, 10/12

City of Cupertino
UNREPRESENTED EMPLOYEES' COMPENSATION PROGRAM
Policy No. 18

WORK OUT OF CLASSIFICATION/WORK IN DUAL CLASSIFICATION

Work Out of Classification – Temporary assignment, approved in advance by the department head, to a classification in a higher pay grade shall be compensated at the Step 1 rate of the higher classification or at a rate five (5) percent greater than that of the regular position, whichever is greater, for the number of hours assigned. In order to qualify for out-of-classification pay, an employee shall work a minimum of four (4) hours per day in the temporary assignment.

An employee may be assigned to work out of class in a higher classification when there is a vacant position for which a recruitment is being, or will be, conducted. Out of class assignments may not exceed 960 hours in a fiscal year. Compensation for work performed in an out-of-class capacity is included for purposes of calculating CalPERS compensation, however, this is at the discretion of CalPERS and future changes to CalPERS regulations would supersede the language of this section.

An employee may receive acting pay for working in a higher classification where a vacancy does not exist, in the case of an incumbent being on vacation or leave of absence, or due to the employee being asked to perform higher level work on any other temporary basis. Acting pay is not included for purposes of calculating CalPERS compensation.

The higher rate of pay shall be used in computing overtime when authorized overtime is worked in a non-exempt, out of class or acting work assignment. When a non-exempt employee is working out of class or acting in an exempt position for 20 hours or more in a work week, the employee will be ineligible to receive overtime pay for any and all hours worked in the exempt classification during that work week.

All requests for out of class pay or acting pay must be approved by the Director of Administrative Services or his/her designee.

Adopted by Action of the City Council
October 2016

Revised 7/19

City of Cupertino
UNREPRESENTED EMPLOYEES' COMPENSATION PROGRAM
Policy No. 19

EDUCATION REIMBURSEMENT PROGRAM

It is the intent of the City to recognize the value of continuing education and professional development of its employees; and to adopt an Education Reimbursement Program which will encourage employees to avail themselves of City job related educational opportunities that will advance their knowledge and interests in the direction of their career path. Courses should either: a) maintain or improve job skills in the employee's current position; b) be expressly required by the City or by law; or c) prepare the employee to become a competitive applicant for a different position with the City.

The Education Reimbursement Program is a benefit to all full time benefited employees who have completed the required probationary period and provides education reimbursement of up to two thousand dollars($2,000) per calendar year for the cost of registration, required textbooks and/or materials and parking. Employees who wish to seek reimbursement from the City for educational program costs shall provide a written request for reimbursement in advance of enrollment to the Human Resources Division. The form provided shall include the type of training, sponsoring organization or institution, meeting times and costs. Human Resources and the employee's department head will make the determination if the chosen education program is eligible for reimbursement.

No employee shall receive any reimbursement until they have provided satisfactory proof of successful completion of the coursework with a grade of "C" or above, or "Pass" in the case of a Pass/Fail course. Such proof of completion shall be provided within 30 days of the conclusion of the course.

Education reimbursement is a taxable benefit under IRS Code. Education reimbursement will be applied to the calendar year in which the course is passed and satisfactory proof of completion is submitted.

Mandatory or annual coursework, attendance at conferences and training required to maintain job specific certifications or proficiencies are not included in the Education Reimbursement Program.

Adopted by Action of the City Council
July 2019

City of Cupertino
UNREPRESENTED EMPLOYEES' COMPENSATION PROGRAM
Policy No. 20

CITY SPONSORED RECREATION AND WELLNESS PROGRAMS

Unrepresented employees shall have the privilege of enrollment in City sponsored recreation programs at the City residents' fee structure and in preference to non-residents wishing to enroll. Each calendar year, employees and family members on the employee's dental plan are eligible to be reimbursed up to $500 per employee in Rec Bucks. Employees shall be reimbursed for approved recreation services in accordance with the City's Recreation Buck Policies. Programs allowing for preregistration will be reimbursed after completion of the program, including those allowing for or requiring preregistration in the calendar year prior to reimbursement. Reimbursements shall be applied to the year in which they are received. Benefited employees will also receive a free employee-only annual Cupertino Sports Center membership. Part-time benefited employees will have the annual amount of Recreation Bucks prorated based on number of hours worked. Recreation Bucks are a taxable benefit under IRS Code, and must be used by the employee within the calendar year and are non-transferrable.

City employees are eligible to participate in the City's wellness program as provided for in the City's Administrative Rules and Regulations.

Adopted by Action of the City Council
July 2019

Listing of Unrepresented Classifications by

Salary Rate or Pay Grades

Effective July 1, 2013 (Res. No. 13-061)
Amended 11/19/ 13 (Res. No. 13-099)
Amended 12/17/13 (Res. No. 13-108)
Amended 3/18/14 (Res. No. 14-130)
Amended 11/3/14 (Res. No. 14-209)
Amended 11/3/2015 (Res. No. 15-099)
Amended 6/21/16 (Res. No. 16-064)
Amended 10/4/16 (Res. No. 16-104 – Not adopted)
Amended 10/18/16 (Res. No. 16-108)
Amended 11/15/16 (Res. No. 16-128)
Amended 6/20/17 (Res. No. 17-056)
Amended 10/17/17 (Res. No. 17-101)
Amended 7/16/19 (Res. No. 19-086)
Amended 11/19/19 (Res. No. 19-140)
Amended 6/7/22 (Res. No. 22-067 on 6/9/22)
Amended 8/16/22 (Res. No. 22-103)
Amended 3/7/23 (Res. No.23-028)
Amended 6/3/25 (Res. No. 25-040)
Amended 7/15/25 (Res. No. 25-066)
Amended 9/3/25 (Res. No. 25-072)
Amended 1/21/26 (Res. No. 26-001)
Amended 3/3/2026 (Res. No. 26-026)

ATTACHMENT A
SALARY SCHEDULE

Salary Effective July 15, 2025

Year 1 - Salary Effective First Full Pay Period in July 2025

Classification	Step1	Step2	Step3	Step4	Step5
ACCOUNTANT I	$48.93	$51.38	$53.95	$56.65	$59.48
ACCOUNTANT II	$53.94	$56.64	$59.47	$62.45	$65.57
ACCOUNTING TECHNICIAN	$48.54	$50.96	$53.51	$56.19	$58.99
ADMINISTRATIVE ASSISTANT	$42.68	$44.82	$47.06	$49.41	$51.88
ASSISTANT CITY ATTORNEY	$97.48	$102.35	$107.47	$112.84	$118.48
ASSISTANT DIRECTOR COMM DEV	$95.34	$100.11	$105.12	$110.37	$115.89
ASSISTANT TO THE CITY MANAGER	$78.41	$82.33	$86.45	$90.77	$95.31
ASST DIR PUBLIC WORKS ENG	$99.19	$104.15	$109.36	$114.82	$120.56
ASST DIR RECREATION COMM SVCS	$95.34	$100.11	$105.12	$110.37	$115.89
BUDGET MANAGER	$89.15	$93.61	$98.29	$103.20	$108.36
BUILDING OFFICIAL	$89.60	$94.08	$98.79	$103.73	$108.91
BUSINESS SYSTEMS ANALYST	$69.18	$72.64	$76.27	$80.09	$84.09
CAPITAL IMPV PROGRAM MGR	$89.05	$93.51	$98.18	$103.09	$108.24
CHIEF TECHNOLOGY OFFICER	$117.71	$123.59	$129.78	$136.27	$143.07
CITY CLERK	$79.51	$83.49	$87.66	$92.05	$96.65
CITY ENGINEER	$99.19	$104.15	$109.36	$114.82	$120.56
CODE ENFORCEMENT SUPERVISOR	$77.51	$81.39	$85.46	$89.73	$94.22
COMMS AND MARKETING COORDINATOR	$64.90	$68.14	$71.55	$75.13	$78.88
COMMUNITY RELATIONS COORDINATOR	$49.21	$51.67	$54.25	$56.96	$59.81
DEPARTMENT HEAD	$117.71	$123.59	$129.78	$136.27	$143.07
DEPUTY BUILDING OFFICIAL	$77.51	$81.39	$85.46	$89.73	$94.22
DEPUTY CITY ATTORNEY	$70.14	$73.64	$77.33	$81.19	$85.25
DEPUTY CITY CLERK	$56.74	$59.58	$62.55	$65.68	$68.97
DEPUTY CITY MANAGER	$117.71	$123.59	$129.78	$136.27	$143.07
DIRECTOR OF ADMIN SERVICES	$117.71	$123.59	$129.78	$136.27	$143.07
DIRECTOR OF COMM DEVELOPMENT	$117.71	$123.59	$129.78	$136.27	$143.07
DIRECTOR OF PARKS AND RECREATION	$117.71	$123.59	$129.78	$136.27	$143.07
DIRECTOR OF PUBLIC WORKS	$121.15	$127.21	$133.57	$140.25	$147.26
ECONOMIC DEVELOPMENT MANAGER	$85.59	$89.87	$94.37	$99.08	$104.04
EMERGENCY SERVICES COORDINATOR	$69.57	$73.05	$76.71	$80.54	$84.57
ENVIRONMENTAL PROGRAMS MANAGER	$89.05	$93.51	$98.18	$103.09	$108.24
EXEC ASST TO CITY MANAGER	$50.15	$52.66	$55.30	$58.06	$60.96

EXEC ASST TO THE CITY ATTNY	$48.92	$51.38	$53.95	$56.63	$59.48
FINANCE MANAGER	$89.15	$93.61	$98.29	$103.20	$108.36
GIS COORDINATOR	$51.15	$53.71	$56.39	$59.21	$62.17
GIS PROGRAM MANAGER	$88.11	$92.52	$97.14	$102.00	$107.10
HUMAN RESOURCE ANALYST I	$58.86	$61.81	$64.90	$68.14	$71.55
HUMAN RESOURCES ANALYST II	$64.90	$68.14	$71.55	$75.12	$78.88
HUMAN RESOURCES ASSISTANT	$35.45	$37.22	$39.08	$41.03	$43.08
HUMAN RESOURCES MANAGER	$89.15	$93.61	$98.29	$103.20	$108.36
HUMAN RESOURCES TECHNICIAN	$48.54	$50.96	$53.51	$56.19	$58.99
I.T. ASSISTANT	$47.73	$50.12	$52.62	$55.25	$58.02
INNOVATION AND TECHNOLOGY MGR	$88.11	$92.52	$97.14	$102.00	$107.10
LEGAL SERVICES MANAGER	$50.53	$53.05	$55.71	$58.49	$61.42
MANAGEMENT ANALYST	$59.37	$62.33	$65.45	$68.72	$72.16
NETWORK SPECIALIST	$61.06	$64.12	$67.32	$70.69	$74.22
PARK RESTORATION IMPV MGR	$83.29	$87.46	$91.83	$96.42	$101.24
PERMIT CENTER MANAGER	$77.51	$81.39	$85.46	$89.73	$94.22
PLANNING MANAGER	$89.60	$94.08	$98.79	$103.73	$108.91
PUBLIC AFFAIRS MANAGER	$76.58	$80.41	$84.43	$88.66	$93.09
PUBLIC INFORMATION OFFICER	$76.50	$80.33	$84.34	$88.56	$92.99
PUBLIC WORKS PROJECT MANAGER	$73.21	$76.88	$80.72	$84.76	$88.99
PUBLIC WORKS SUPERVISOR	$61.71	$64.80	$68.04	$71.44	$75.01
PURCHASING MANAGER	$89.15	$93.61	$98.29	$103.20	$108.36
RECREATION MANAGER	$63.01	$66.16	$69.46	$72.94	$76.58
RECREATION SUPERVISOR	$57.15	$60.01	$63.01	$66.16	$69.46
SENIOR ACCOUNTANT	$62.45	$65.57	$68.85	$72.30	$75.91
SENIOR ASSISTANT CITY ATTORNEY	$117.71 ~~$107.24~~	$123.59 ~~$112.60~~	$129.78 ~~$118.23~~	$136.27 ~~$124.14~~	$143.07 ~~$130.35~~
SENIOR BUSINESS SYSTEMS ANALYST	$74.03	$77.73	$81.61	$85.70	$89.98
SENIOR CIVIL ENGINEER	$83.64	$87.82	$92.22	$96.83	$101.67
SENIOR MANAGEMENT ANALYST	$64.90	$68.14	$71.55	$75.13	$78.88
SENIOR PUBLIC WORKS PROJECT MGR	$76.88	$80.72	$84.76	$88.99	$93.44
SERVICE CENTER SUPERINTENDENT	$78.91	$82.86	$87.00	$91.35	$95.92
SPECIAL PROJECT EXECUTIVE	$117.71	$123.59	$129.78	$136.27	$143.07
TRANSPORTATION MANAGER	$89.05	$93.51	$98.18	$103.09	$108.24
WEB SPECIALIST	$53.99	$56.69	$59.53	$62.50	$65.63

Year 2 - Salary Effective First Full Pay Period in July 2026

Classification	Step1	Step2	Step3	Step4	Step5
ACCOUNTANT I	$50.40	$52.92	$55.57	$58.34	$61.26

ACCOUNTANT II	$55.56	$58.34	$61.25	$64.32	$67.53
ACCOUNTING TECHNICIAN	$49.99	$52.49	$55.11	$57.87	$60.76
ADMINISTRATIVE ASSISTANT	$43.96	$46.16	$48.47	$50.89	$53.44
ASSISTANT CITY ATTORNEY	$100.40	$105.42	$110.69	$116.23	$122.04
ASSISTANT DIRECTOR COMM DEV	$98.20	$103.11	$108.27	$113.68	$119.37
ASSISTANT TO THE CITY MANAGER	$80.77	$84.80	$89.04	$93.50	$98.17
ASST DIR PUBLIC WORKS ENG	$102.16	$107.27	$112.64	$118.27	$124.18
ASST DIR RECREATION COMM SVCS	$98.20	$103.11	$108.27	$113.68	$119.37
BUDGET MANAGER	$91.83	$96.42	$101.24	$106.30	$111.61
BUILDING OFFICIAL	$92.29	$96.90	$101.75	$106.84	$112.18
BUSINESS SYSTEMS ANALYST	$71.26	$74.82	$78.56	$82.49	$86.62
CAPITAL IMPV PROGRAM MGR	$91.72	$96.31	$101.13	$106.18	$111.49
CHIEF TECHNOLOGY OFFICER	$121.24	$127.30	$133.67	$140.36	$147.37
CITY CLERK	$81.90	$85.99	$90.29	$94.81	$99.55
CITY ENGINEER	$102.16	$107.27	$112.64	$118.27	$124.18
CODE ENFORCEMENT SUPERVISOR	$79.84	$83.83	$88.02	$92.42	$97.05
COMMS AND MARKETING COORDINATOR	$66.84	$70.18	$73.69	$77.38	$81.25
COMMUNITY RELATIONS COORDINATOR	$50.68	$53.22	$55.88	$58.67	$61.61
DEPARTMENT HEAD	$121.24	$127.30	$133.67	$140.36	$147.37
DEPUTY BUILDING OFFICIAL	$79.84	$83.83	$88.02	$92.42	$97.05
DEPUTY CITY ATTORNEY	$72.24	$75.85	$79.65	$83.63	$87.81
DEPUTY CITY CLERK	$58.44	$61.36	$64.43	$67.65	$71.04
DEPUTY CITY MANAGER	$121.24	$127.30	$133.67	$140.36	$147.37
DIRECTOR OF ADMIN SERVICES	$121.24	$127.30	$133.67	$140.36	$147.37
DIRECTOR OF COMM DEVELOPMENT	$121.24	$127.30	$133.67	$140.36	$147.37
DIRECTOR OF PARKS AND RECREATION	$121.24	$127.30	$133.67	$140.36	$147.37
DIRECTOR OF PUBLIC WORKS	$124.79	$131.03	$137.58	$144.46	$151.68
ECONOMIC DEVELOPMENT MANAGER	$88.16	$92.57	$97.20	$102.06	$107.16
EMERGENCY SERVICES COORDINATOR	$71.66	$75.25	$79.01	$82.96	$87.11
ENVIRONMENTAL PROGRAMS MANAGER	$91.72	$96.31	$101.13	$106.18	$111.49
EXEC ASST TO CITY MANAGER	$51.66	$54.24	$56.95	$59.80	$62.79
EXEC ASST TO THE CITY ATTNY	$50.39	$52.92	$55.57	$58.33	$61.26
FINANCE MANAGER	$91.83	$96.42	$101.24	$106.30	$111.61
GIS COORDINATOR	$52.68	$55.32	$58.08	$60.99	$64.04
GIS PROGRAM MANAGER	$90.75	$95.29	$100.06	$105.06	$110.31
HUMAN RESOURCE ANALYST I	$60.63	$63.66	$66.84	$70.18	$73.69
HUMAN RESOURCES ANALYST II	$66.84	$70.18	$73.69	$77.38	$81.25
HUMAN RESOURCES ASSISTANT	$36.51	$38.33	$40.25	$42.26	$44.38
HUMAN RESOURCES MANAGER	$91.83	$96.42	$101.24	$106.30	$111.61

HUMAN RESOURCES TECHNICIAN	$49.99	$52.49	$55.11	$57.87	$60.76
I.T. ASSISTANT	$49.16	$51.62	$54.20	$56.91	$59.76
INNOVATION AND TECHNOLOGY MGR	$90.75	$95.29	$100.06	$105.06	$110.31
LEGAL SERVICES MANAGER	$52.04	$54.65	$57.38	$60.25	$63.26
MANAGEMENT ANALYST	$61.15	$64.21	$67.42	$70.79	$74.33
NETWORK SPECIALIST	$62.90	$66.04	$69.34	$72.81	$76.45
PARK RESTORATION IMPV MGR	$85.79	$90.08	$94.59	$99.31	$104.28
PERMIT CENTER MANAGER	$79.84	$83.83	$88.02	$92.42	$97.05
PLANNING MANAGER	$92.29	$96.90	$101.75	$106.84	$112.18
PUBLIC AFFAIRS MANAGER	$78.88	$82.83	$86.97	$91.32	$95.88
PUBLIC INFORMATION OFFICER	$78.80	$82.74	$86.87	$91.22	$95.78
PUBLIC WORKS PROJECT MANAGER	$75.41	$79.18	$83.14	$87.30	$91.66
PUBLIC WORKS SUPERVISOR	$63.57	$66.74	$70.08	$73.59	$77.26
PURCHASING MANAGER	$91.83	$96.42	$101.24	$106.30	$111.61
RECREATION MANAGER	$64.90	$68.14	$71.55	$75.13	$78.88
RECREATION SUPERVISOR	$58.86	$61.81	$64.90	$68.14	$71.55
SENIOR ACCOUNTANT	$64.33	$67.54	$70.92	$74.46	$78.19
SENIOR ASSISTANT CITY ATTORNEY	$121.24 ~~$110.45~~	$127.30 ~~$115.98~~	$133.67 ~~$121.77~~	$140.36 ~~$127.86~~	$147.37 ~~$134.26~~
SENIOR BUSINESS SYSTEMS ANALYST	$76.25	$80.06	$84.06	$88.27	$92.68
SENIOR CIVIL ENGINEER	$86.15	$90.46	$94.98	$99.73	$104.72
SENIOR MANAGEMENT ANALYST	$66.84	$70.18	$73.69	$77.38	$81.25
SENIOR PUBLIC WORKS PROJECT MGR	$79.18	$83.14	$87.30	$91.66	$96.25
SERVICE CENTER SUPERINTENDENT	$81.28	$85.34	$89.61	$94.09	$98.79
SPECIAL PROJECT EXECUTIVE	$121.24	$127.30	$133.67	$140.36	$147.37
TRANSPORTATION MANAGER	$91.72	$96.31	$101.13	$106.18	$111.49
WEB SPECIALIST	$55.61	$58.39	$61.31	$64.38	$67.60

Year 3 - Salary Effective First Full Pay Period in July 2027

Classification	Step1	Step2	Step3	Step4	Step5
ACCOUNTANT I	$51.91	$54.51	$57.23	$60.10	$63.10
ACCOUNTANT II	$57.23	$60.09	$63.09	$66.25	$69.56
ACCOUNTING TECHNICIAN	$51.49	$54.06	$56.77	$59.61	$62.59
ADMINISTRATIVE ASSISTANT	$45.28	$47.55	$49.93	$52.42	$55.04
ASSISTANT CITY ATTORNEY	$103.41	$108.58	$114.01	$119.71	$125.70
ASSISTANT DIRECTOR COMM DEV	$101.15	$106.21	$111.52	$117.09	$122.95
ASSISTANT TO THE CITY MANAGER	$83.19	$87.35	$91.72	$96.30	$101.12
ASST DIR PUBLIC WORKS ENG	$105.23	$110.49	$116.01	$121.82	$127.91
ASST DIR RECREATION COMM SVCS	$101.15	$106.21	$111.52	$117.09	$122.95

BUDGET MANAGER	$94.58	$99.31	$104.27	$109.49	$114.96
BUILDING OFFICIAL	$95.06	$99.81	$104.80	$110.04	$115.54
BUSINESS SYSTEMS ANALYST	$73.40	$77.07	$80.92	$84.97	$89.21
CAPITAL IMPV PROGRAM MGR	$94.48	$99.20	$104.16	$109.37	$114.84
CHIEF TECHNOLOGY OFFICER	$124.88	$131.12	$137.68	$144.57	$151.79

CITY CLERK	$84.36	$88.57	$93.00	$97.65	$102.54
CITY ENGINEER	$105.23	$110.49	$116.01	$121.82	$127.91
CODE ENFORCEMENT SUPERVISOR	$82.23	$86.35	$90.66	$95.20	$99.96
COMMS AND MARKETING COORDINATOR	$68.85	$72.29	$75.91	$79.70	$83.69
COMMUNITY RELATIONS COORDINATOR	$52.20	$54.81	$57.55	$60.43	$63.45
DEPARTMENT HEAD	$124.88	$131.12	$137.68	$144.57	$151.79
DEPUTY BUILDING OFFICIAL	$82.23	$86.35	$90.66	$95.20	$99.96
DEPUTY CITY ATTORNEY	$74.41	$78.13	$82.04	$86.14	$90.44
DEPUTY CITY CLERK	$60.19	$63.20	$66.36	$69.68	$73.17
DEPUTY CITY MANAGER	$124.88	$131.12	$137.68	$144.57	$151.79
DIRECTOR OF ADMIN SERVICES	$124.88	$131.12	$137.68	$144.57	$151.79
DIRECTOR OF COMM DEVELOPMENT	$124.88	$131.12	$137.68	$144.57	$151.79
DIRECTOR OF PARKS AND RECREATION	$124.88	$131.12	$137.68	$144.57	$151.79
DIRECTOR OF PUBLIC WORKS	$128.53	$134.96	$141.70	$148.79	$156.23
ECONOMIC DEVELOPMENT MANAGER	$90.80	$95.34	$100.11	$105.12	$110.37
EMERGENCY SERVICES COORDINATOR	$73.81	$77.50	$81.38	$85.45	$89.72
ENVIRONMENTAL PROGRAMS MANAGER	$94.48	$99.20	$104.16	$109.37	$114.84
EXEC ASST TO CITY MANAGER	$53.21	$55.87	$58.66	$61.60	$64.68
EXEC ASST TO THE CITY ATTNY	$51.90	$54.51	$57.23	$60.08	$63.10
FINANCE MANAGER	$94.58	$99.31	$104.27	$109.49	$114.96
GIS COORDINATOR	$54.26	$56.98	$59.83	$62.82	$65.96
GIS PROGRAM MANAGER	$93.48	$98.15	$103.06	$108.21	$113.62
HUMAN RESOURCE ANALYST I	$62.45	$65.57	$68.85	$72.29	$75.90
HUMAN RESOURCES ANALYST II	$68.85	$72.29	$75.90	$79.70	$83.68
HUMAN RESOURCES ASSISTANT	$37.60	$39.48	$41.46	$43.53	$45.71
HUMAN RESOURCES MANAGER	$94.58	$99.31	$104.27	$109.49	$114.96
HUMAN RESOURCES TECHNICIAN	$51.49	$54.06	$56.77	$59.61	$62.59
I.T. ASSISTANT	$50.64	$53.17	$55.83	$58.62	$61.55
INNOVATION AND TECHNOLOGY MGR	$93.48	$98.15	$103.06	$108.21	$113.62
LEGAL SERVICES MANAGER	$53.61	$56.29	$59.10	$62.06	$65.16
MANAGEMENT ANALYST	$62.98	$66.13	$69.44	$72.91	$76.56
NETWORK SPECIALIST	$64.78	$68.02	$71.42	$74.99	$78.74
PARK RESTORATION IMPV MGR	$88.37	$92.78	$97.42	$102.29	$107.41
PERMIT CENTER MANAGER	$82.23	$86.35	$90.66	$95.20	$99.96

PLANNING MANAGER	$95.06	$99.81	$104.80	$110.04	$115.54
PUBLIC AFFAIRS MANAGER	$81.25	$85.31	$89.58	$94.06	$98.76
PUBLIC INFORMATION OFFICER	$81.16	$85.22	$89.48	$93.95	$98.65
PUBLIC WORKS PROJECT MANAGER	$77.67	$81.56	$85.64	$89.92	$94.41
PUBLIC WORKS SUPERVISOR	$65.47	$68.75	$72.18	$75.79	$79.58

PURCHASING MANAGER	$94.58	$99.31	$104.27	$109.49	$114.96
RECREATION MANAGER	$66.84	$70.19	$73.69	$77.38	$81.25
RECREATION SUPERVISOR	$60.63	$63.66	$66.84	$70.19	$73.69
SENIOR ACCOUNTANT	$66.25	$69.57	$73.05	$76.70	$80.53
SENIOR ASSISTANT CITY ATTORNEY	$124.88 ~~$113.77~~	$131.12 ~~$119.45~~	$137.68 ~~$125.43~~	$144.57 ~~$131.70~~	$151.79 ~~$138.28~~
SENIOR BUSINESS SYSTEMS ANALYST	$78.53	$82.46	$86.58	$90.91	$95.46
SENIOR CIVIL ENGINEER	$88.74	$93.17	$97.83	$102.72	$107.86
SENIOR MANAGEMENT ANALYST	$68.85	$72.29	$75.91	$79.70	$83.69
SENIOR PUBLIC WORKS PROJECT MGR	$81.56	$85.64	$89.92	$94.41	$99.13
SERVICE CENTER SUPERINTENDENT	$83.72	$87.90	$92.30	$96.91	$101.76
SPECIAL PROJECT EXECUTIVE	$124.88	$131.12	$137.68	$144.57	$151.79
TRANSPORTATION MANAGER	$94.48	$99.20	$104.16	$109.37	$114.84
WEB SPECIALIST	$57.28	$60.14	$63.15	$66.31	$69.62