CITY OF CUPERTINO

ADMINISTRATIVE SERVICES DEPARTMENT

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CITY COUNCIL STAFF REPORT

Meeting: May 20, 2025

Subject
Accept the City Manager's Third Quarter Financial Report for Fiscal Year 2024-25

Recommended Action
1. Accept the City Manager's Third Quarter Financial Report for Fiscal Year 2024-25
2. Adopt Resolution No. 25-XXX approving Budget Modification No. 2425-390, decreasing appropriations by $(157,425) and increasing estimated revenues by $5,411,435.

Executive Summary
The Third-Quarter Financial Report for Fiscal Year (FY) 2024-25 outlines the City's financial status as of March 31, 2025.

The FY 2024-25 Amended Budget as of March 31, 2025, is $238.2 million across all funds. This amended budget includes an adopted budget of $146.6 million, plus encumbrances and carryovers of $70.0 million, and Council-approved budget adjustments from July 1, 2024, to March 31, 2025, totaling $21.6 million.

As of Third Quarter FY 2024-25, revenue was $3.3 million, or 5%, higher than Third Quarter 2023-24, primarily attributed to an increase in use of money and property primarily 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 FY 2024-25, offset by a significant decrease in reported sales tax due to a shift to cash basis accounting for interim reports as recommended by the City's financial auditors, The Pun Group. While this change enhances cash flow accuracy, it may limit comparability with FY 2023-24. Third Quarter expenditures were $14.9 million, or 23% higher 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.

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

- Sales Tax projection increase
- Funding for bank charges
- Funding for building division on-call contracts
- De-funding of several Capital Improvement Projects

<u>Reasons for Recommendation</u>

Background

On June 4, 2024, the City Council adopted the FY 2024-25 Adopted Budget, a $146.6 million spending plan funded by $139.3 million in revenue and $7.3 million in fund balance. The adopted budget reflected a $102,805 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.[1] As part of the FY 2023-24 year-end close, additional funds were carried forward to FY 2024-25, amounting to $9.0 million in encumbrances and $61.1 million in budget carryovers. The largest encumbrances were for General Fund ($4.8 million), and the largest carryovers were for General Fund ($24.3 million) and are largely related to The Rise Project. Outside of the General Fund the Capital Improvement Plan accounts for most of the carryovers in the Capital Funds and a large portion of the special revenue funds.

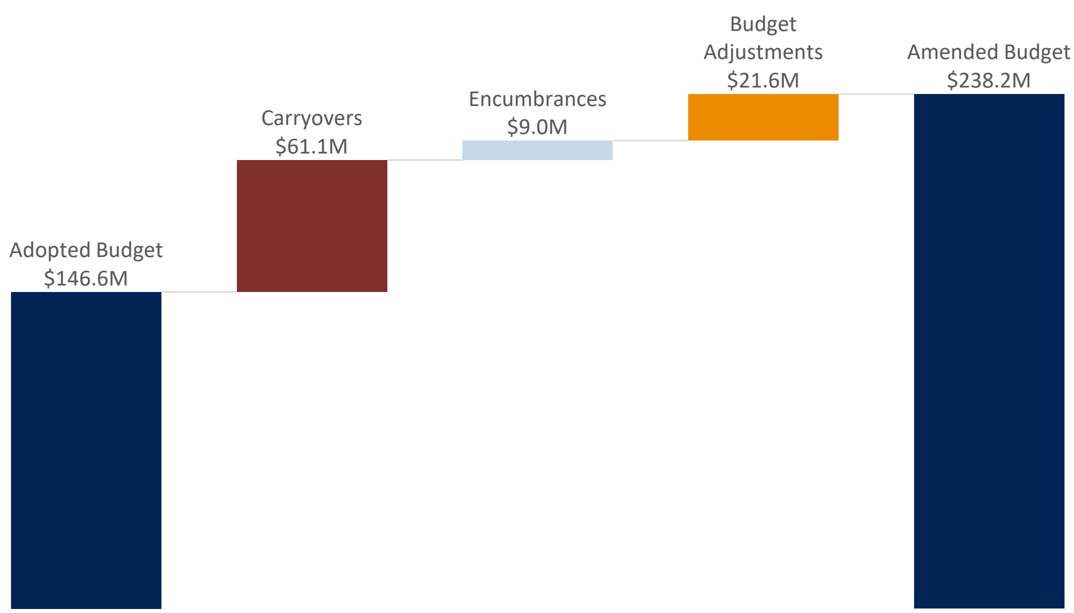
The amended budget at the end of third quarter is $238.2 million, funded with $183.3 million in revenue and $55.0 million in fund balance, of which $24.1 million is from CIP related projects. The amended budget is the adopted budget, plus encumbrances, carryovers, and Council-approved budget adjustments. The reflection of carryovers and encumbrances in the amended budget is a standard practice in municipal budgeting. Carryovers and encumbrances are appropriations approved in prior years but have not yet been spent and are still required for ongoing projects or obligations.

[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. Carryover appropriations 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. Carryovers can be found in the Q1 financial report presented to City Council on December 3, 2024.

Third-Quarter Summary of Budget Adjustments by Fund

Fund	FY 2024-25 Adopted Budget	Carryovers	Encumbrances	Adjustments Approved in 1st, 2nd and 3rd Quarters	FY 2024-25 Amended Budget as of March 31, 2025
General	90,041,794	24,271,306	4,753,530	18,542,231	137,608,861
Special Revenue	13,956,348	15,445,956	885,056	2,243,220	32,530,580
Debt Service	2,676,200	-	-	-	2,676,200
Capital Projects	22,057,580	20,678,417	2,449,854	988,000	46,173,851
Enterprise	9,271,222	522,360	55,396	20,545	9,869,523
Internal Service	8,643,349	151,167	837,023	(240,813)	9,390,726
Total All Funds	**$ 146,646,493**	**$ 61,069,206**	**$ 8,980,859**	**$ 21,553,183**	**$ 238,249,741**

FY 2024-25 Amended Budget as of March 31, 2025



Discussion

The Third-Quarter Financial Report, reported as of March 31, 2025, is a critical tool for the City to evaluate its current revenue outlook and make necessary adjustments to the budget in response to changing spending priorities. It provides an overview of the City's budget status, including its revenue outlook, expenditure patterns, and other key financial metrics. Additionally, the report helps the City ensure that it stays on track toward achieving its goals and objectives by providing valuable insights into the City's financial performance. By using this information to make informed decisions and take appropriate actions, the City can maintain its fiscal sustainability.

Fund	FY 2024-25 Amended Budget as of March 31, 2025	Requested Third Quarter Adjustments	Year-End Projections
General	137,608,861	4,849,766	142,458,627
Special Revenue	32,530,580	54,239	32,584,819
Debt Service	2,676,200	-	2,676,200
Capital Projects	46,173,851	498,355	46,672,206
Enterprise	9,869,523	166,500	10,036,023
Internal Service	9,390,726	-	9,390,726
Total All Funds	**$ 238,249,741**	**$ 5,568,860**	**$ 243,818,601**

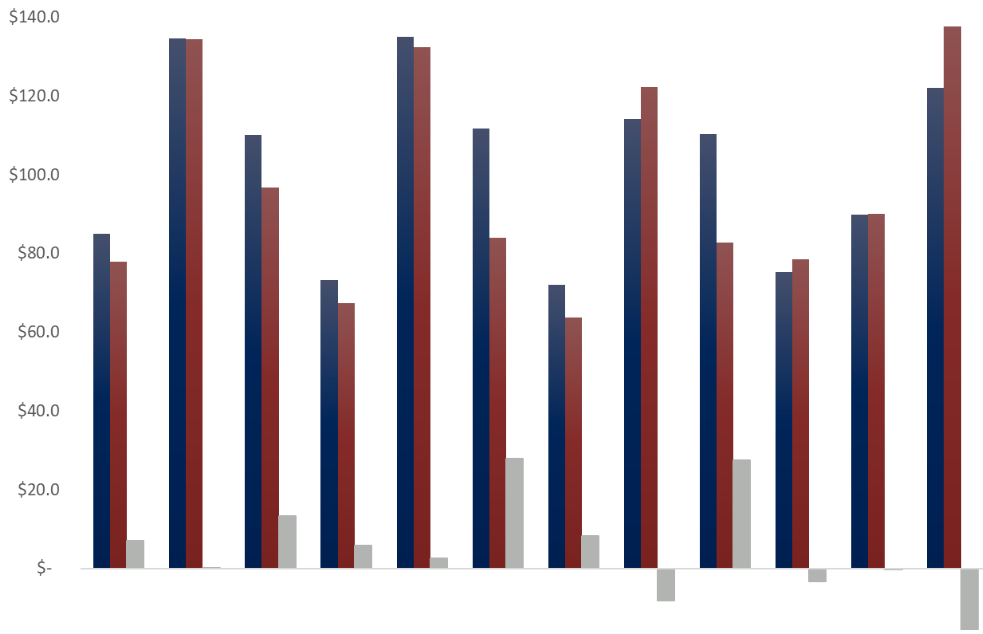
The City will continue to closely monitor revenue and expenditure trends in the coming months. This ongoing analysis is critical to ensuring that the City's budget remains responsive to the needs of its constituents and is aligned with the City's goals and objectives. By proactively managing its budget, the City can remain fiscally responsible and provide essential services and programs to its community.

General Fund Forecast

The General Fund Forecast has been updated as part of the FY 2025-26 Proposed Budget. Please refer to pages 96-111 of the FY 2025-26 Proposed Budget document to review the forecast.

General Fund at Third Quarter

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



	FY 2021-22			FY 2022-23			FY 2023-24			FY 2024-25		
	Q3 Actual	Q3 Amended Budget	Year End Actual	Q3 Actual	Q3 Amended Budget	Year End Actual	Q3 Actual	Q3 Amended Budget	Year End Estimates	Q3 Actual	Adopted Budget	Q3 Amended Budget
Revenues	$84.9	$134.5	$110.0	$73.2	$135.0	$111.8	$72.0	$114.1	$110.3	$75.3	$89.8	$122.1
Expenditures	$77.9	$134.5	$96.7	$67.4	$132.3	$83.9	$63.7	$122.3	$82.8	$78.6	$90.0	$137.6
Change in Fund Balance	$7.0	$0.1	$13.3	$5.8	$2.6	$27.9	$8.3	$(8.2)	$27.5	$(3.3)	$(0.2)	$(15.5)

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 $3.3 million, or 5%, 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 2023-24 and FY 2024-25 Third Quarter Revenues
General Fund

Revenue Category	Third Quarter 2024	Third Quarter 2025	Variance ($)	Variance (%)
05 - Sales tax	26,051,914	16,054,865	(9,997,048)	-38%
10 - Property tax	20,013,678	20,752,532	738,854	4%
15 - Transient occupancy	3,709,880	4,226,041	516,162	14%
20 - Utility tax	2,632,359	2,859,665	227,307	9%
25 - Franchise fees	1,988,532	1,883,406	(105,126)	-5%
30 - Other taxes	1,083,647	1,343,057	259,410	24%
35 - Licenses and permits	3,029,170	4,244,586	1,215,415	40%
40 - Use of money and propert	2,585,626	7,410,031	4,824,405	187%
45 - Intergovernmental revenu	607,301	2,252,813	1,645,512	271%
50 - Charges for services	8,556,641	11,026,826	2,470,185	29%
55 - Fines and forfeitures	233,698	219,957	(13,741)	-6%
60 - Miscellaneous	1,408,477	1,690,550	282,073	20%
65 - Transfers in	111,000	15,000	(96,000)	-86%
70 - Other financing sources	-	1,338,475	1,331,275	N/A
Total	**$ 72,011,921**	**$ 75,317,805**	**$ 3,298,683**	**5%**

Sales Tax revenue as of mid-year is $16.1 million, which is a 38% decrease from the previous year. This decline is primarily due to two factors. First, as noted in the First Quarter Financial Report, the City reached a settlement agreement with the CDTFA, which resulted in the cessation of previously misallocated sales tax revenue. Sales tax revenues are received on a two-month lag, meaning the current figures account for collections from July through January 2025 (FY 2024-25), whereas Q3 figures from the prior fiscal year (FY 2023-24) included nine months of collections, spanning July through March 2024.

For FY 2024-25, the City budgeted $11.6 million in sales tax revenue. As part of the Budget Adjustment Requests section of this report, staff recommends increasing the budget to $16.1 million. This revised projection remains conservative yet realistic, reflecting actual collections to date while accounting for potential adjustments related to overpayments. Staff continues to closely monitor sales tax receipts and is actively working with CDTFA to confirm and process any necessary repayments.

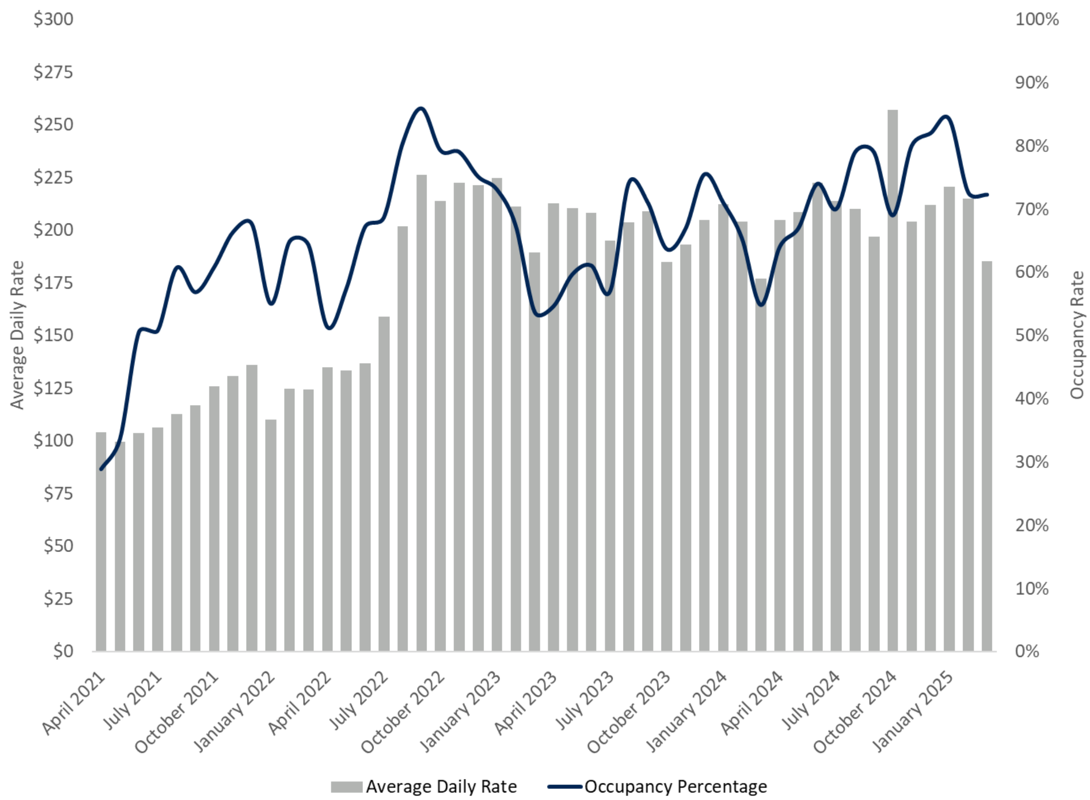
Property Tax revenue is higher than last year by approximately $739,000, or 4%. According to HdL, the City's property tax consultant, residential use values increased 5.7% for a total of $1.147 billion and represented 81% of all growth experienced in the City. The citywide growth in value in the 2024-25 assessment roll is $1.412 billion, an increase of 4.4%. Staff will continue to monitor this top revenue source.

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 $516,000, or 14%, compared to the previous year due to the remittance of taxes from a hotel in Cupertino during the current third quarter period that were not received in the previous year. Although an increase is reflected here, business travel has not returned compared to pre-pandemic levels. According to HdL, occupancy is improving a couple of percentage points each year, however, the Average Daily Rate may still be too low, compared to prior years. So, while the Average Daily Rate is increasing, it doesn't appear that it is driven by demand.

Average Daily Rates and Occupancy Rates by Month
Hotels in Cupertino



Although TOT revenues have mostly recovered from the pandemic, the City's TOT revenues may continue to be affected in the long term due to telework and decreased business travel. Headwinds in the tech industry have resulted in layoffs and reduced spending in areas such as travel. Staff will continue to monitor economic regulations and other factors and report back on their impact on TOT revenues as part of the quarterly financial reports.

Utility Tax (UUT) increased by approximately $226,000, or 9%, primarily due to an increase in the amount of UUT collected based on higher gross receipts compared to the same period in the prior year.

Franchise Fees decreased by approximately $105,000, or 5%, due to a one-time overpayment of Recology fees paid to the city that were reflected in the prior third quarter period for October 2023 that was corrected with an underpayment in January 2024.

Other Taxes increased by approximately $259,000, or 24%, due to an increase in collection of business license taxes and property transfer taxes.

Licenses and Permits increased by approximately $1.2 million, or 40%, due to construction plan check revenues for multiple large office tenant improvement submittals, an increase in residential submittals for new homes and remodels, as well as an increase in permits to clear code enforcement cases.

Use of Money and Property increased by approximately $4.8 million, or 187%, 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 FY 2024-25.

Intergovernmental Revenue increased by $1.6 million, or 271%, over the same period last year primarily due to the receipt of grant funds for the community shuttle.

Charges for Services increased by $2.5 million, or 29%, driven mainly by increases in general service fees related to library maintenance and cost allocation plan methodology.

Fines and Forfeitures decreased by $14,000, or 6%, due to decreases in revenues received for city fines and admin citations, offset by an increase in revenues in parking fines compared to the same period last year.

Miscellaneous Revenue increased by approximately $282,000, or 20%, primarily due to the revenues received for a technology fee, credit card fees, and the timing of the Apple donation for sheriff services.

Transfers In decreased by $96,000, or 86%, due to transfers in from other funds that occurred during the previous third quarter period.

Other Financing Sources increased by $1.3 million due to revenues received from the Byrne property transaction.

Expenditures

Expenditures in the General Fund have increased by $14.9 million, or 23%, when compared to the same time last year. The following table shows the differences between General Fund expenditures as of the third quarter in the current fiscal year and the prior fiscal year:

Comparison of FY 2023-24 and FY 2024-25 Third Quarter Expenditures
General Fund

Expenditure Category	Third Quarter 2024	Third Quarter 2025	Variance ($)	Variance (%)
05 - Employee compensatio	15,762,745	15,188,016	(574,729)	-4%
10 - Employee benefits	6,889,681	17,717,676	10,827,995	157%
15 - Materials	3,453,868	4,133,926	680,058	20%
20 - Contract services	20,332,877	20,760,826	427,949	2%
25 - Cost allocation	7,693,242	7,978,935	285,693	4%
30 - Capital outlays	436,373	32,349	(404,024)	-93%
31 - Special projects	2,367,480	728,275	(1,639,205)	-69%
35 - Contingencies	-	13,617	13,617	N/A
45 - Transfer out	6,595,284	11,504,732	4,909,448	74%
50 - Other financing uses	183,536	537,572	354,036	193%
Total	**$ 63,715,086**	**$ 78,595,924**	**$ 14,880,838**	**23%**

Salary decreased by approximately $0.5 million, or 4%, from the previous third quarter period due to vacancy savings.

Benefits increased by approximately $10.8 million, or 157%, from 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 addition, increases in retirement, healthcare, and workers' compensation costs account for the remaining increase.

Materials increased by approximately $0.7 million, or 20%, primarily due to increases in water service costs, software costs, electrical costs, and general supplies.

Contract Services increased by approximately $428,000, or 2%, primarily driven by insurance premium increases, paid claims, settlements, transportation related contract costs, and law enforcement contract costs.

Cost Allocation increased by approximately $286,000, or 4%, primarily due to increased Cost Allocation Plan (CAP) charges.[2]

[2] The cost allocation plan (CAP) allocates indirect and overhead costs to the departments that benefit from them. Costs incurred by central service providers (e.g., City Manager's Office, City Attorney's Office, Finance, Human Resources, Facilities, etc.) are charged to the departments that benefit from the services (e.g., Parks & Recreation). The purpose of the CAP is to help the City to determine the true cost of providing services.

Capital Outlay decreased by approximately $404,000, or 93%, due to the security gate project at the Service Center in the prior year.

Special Projects decreased by approximately $1.6 million, or 69%, primarily due to I-280/Wolfe Road Interchange Improvement.

Contingencies increased by approximately $14,000 due to the use of City Manager's Contingencies for the End of Year Townhall and Lawrence-Mitty encampment cleanup.

Transfers Out increased by approximately $4.9 million, or 74%, due to the increase of transfers for retiree medical due to the use of the Other Post Employment Benefits Trust paying for the last two years. 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 $354,000, or 193%, due to a higher volume of on-call contracts in the Community Development Department for plan reviews and inspections.

Special Revenue Funds

Revenue

Special Revenue Funds revenue is $1.5 million, or 17%, higher than the same time last year, primarily due to an increase in Other taxes and Use of money and property.

Comparison of FY 2023-24 and FY 2024-25 Third Quarter Revenues
Special Revenue Funds

Revenue Category	Third Quarter 2024	Third Quarter 2025	Variance ($)	Variance (%)
30 - Other taxes	240,770	815,650	574,880	239%
40 - Use of money and property	527,334	1,454,631	927,296	176%
45 - Intergovernmental revenue	3,839,401	4,681,803	842,403	22%
50 - Charges for services	942,674	987,472	44,798	5%
55 - Fines and forfeitures	971	-	(156)	N/A
60 - Miscellaneous	5,447	2,700	(2,747)	-50%
65 - Transfers in	3,449,019	2,595,150	(853,869)	-25%
Total	**$ 9,005,616**	**$ 10,537,406**	**$ 1,532,605**	**17%**

Other Taxes increased by approximately $575,000, or 239%, primarily due to Housing Mitigation and Park Ded Tax Zone 1.

Use of Money and Property increased by approximately $927,000, or 176%, primarily due to Investment earnings and to the mark-to-market adjustment, mirroring the impact seen in the General Fund.

Intergovernmental Revenue increased by approximately $842,000, or 22%, due primarily to transportation related federal grants.

Charges for services increased by approximately $45,000, or 5%, primarily due to general fee revenues received for environmental storm drain clean-up reimbursement received.

Fines and forfeitures were relatively unchanged from last year.

Miscellaneous revenues were relatively unchanged from last year.

Transfers In decreased by approximately $854,000, or 25%, due to decreased transfers in from general fund for street and sidewalk maintenance as part of service level reductions.

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 that each fund has a positive fund balance at the end of the fiscal year. Additionally, when Capital Improvement Program (CIP) projects are authorized by City Council, a transfer from the Capital Reserve to the appropriate fund is necessary to record the costs and activities of the project. For more information on the City's operating and capital transfers, refer to pages 625-627 and 631-632 of the FY 2024-25 Adopted Budget.

Expenditures
Special Revenue Funds expenditures are $1.9 million, or 28%, higher than the same time last year due primarily to increase of special projects and cost allocation.

Comparison of FY 2023-24 and FY 2024-25 Third Quarter Expenditures
Special Revenue Funds

Expenditure Category	Third Quarter 2024	Third Quarter 2025	Variance ($)	Variance (%)
05 - Employee compensation	1,217,194	1,118,633	(98,560)	-8%
10 - Employee benefits	580,955	646,257	65,302	11%
15 - Materials	405,943	372,628	(33,315)	-8%
20 - Contract services	479,841	288,304	(191,537)	-40%
25 - Cost allocation	915,461	1,522,541	607,080	66%
30 - Capital outlays	2,079,958	1,288,775	(791,184)	-38%
31 - Special projects	879,776	2,910,196	2,030,420	231%
35 - Contingencies	-	-	-	N/A
45 - Transfer out	382,951	708,000	325,049	85%
Total	**$ 6,942,078**	**$ 8,855,333**	**$ 1,913,255**	**28%**

Salaries decreased by approximately $99,000, or 8%, due to a decrease in vacancy savings.

Benefits increased by approximately $65,000 or 11%, from last year due to increases in health care premiums and retirement costs.

Materials decreased by approximately $33,000, or 8%, due to decreases in grants expenditures.

Contract Services decreased by approximately $192,000, or 40%, primarily due to annual sidewalk curb and gutter maintenance.

Cost Allocation increased by approximately $607,000, or 66%, primarily due to increased City Manager and Human Resources CAP Charges.

Capital Outlays decreased by approximately $791,000, or 38%, due to decreases in Facility Improvements and SB1 Road.

Special Projects increased by approximately $2,030,000, or 231%, primarily due to the annual asphalt project.

Transfers Out increased by $325,000, or 85%, due to increased transfers to the General Fund.

Debt Service Funds

Revenue

Debt Service Funds revenue is similar to last year.

Comparison of FY 2023-24 and FY 2024-25 Third Quarter Revenue
Debt Service Funds

Revenue Category	Third Quarter 2024	Third Quarter 2025	Variance ($)	Variance (%)
65 - Transfers in	2,677,600	2,676,200	(1,400)	0%
	$ 2,677,600	$ 2,676,200	$ (1,400)	0%

Expenditures

Debt Service Funds expenditures are similar to last year.

Comparison of FY 2023-24 and FY 2024-25 Third Quarter Expenditures
Debt Service Funds

Expenditure Category	Third Quarter 2024	Third Quarter 2025	Variance ($)	Variance (%)
20 - Contract services	1,500	1,500	-	0%
40 - Debt services	321,300	280,600	(40,700)	-13%
Total	$ 322,800	$ 282,100	$ (40,700)	-13%

Capital Projects Funds

Revenue

Capital Projects Funds revenue is higher than last year primarily due to transfers in as the City increased the Capital Reserve to meet the minimum reserve levels per policy and restart the annual Capital Reserve funding transfers. In addition, to the funding of capital projects in the current year versus last fiscal year.

Comparison of FY 2023-24 and FY 2024-25 Third Quarter Revenues
Capital Projects Funds

Revenue Category	Third Quarter 2024	Third Quarter 2025	Variance ($)	Variance (%)
40 - Use of money and property	-	657,685	657,685	N/A
45 - Intergovernmental revenue	232,270	190,854	(41,416)	-18%
50 - Charges for services	-	-	-	N/A
60 - Miscellaneous	14,365	-	(14,365)	-100%
65 - Transfers in	3,746,717	12,548,000	8,801,283	235%
Grand Total	3,993,352	13,396,539	9,403,187	235%

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 $5.0 million, or 77%, higher than last year due to an increase in transfers out to fund capital projects as the City increased the Capital Reserve to meet the minimum reserve levels per policy and restart the annual Capital Reserve funding transfers.

Comparison of FY 2023-24 and FY 2024-25 Third Quarter Expenditures
Capital Projects Funds

Expenditure Category	Third Quarter 2024	Third Quarter 2025	Variance ($)	Variance (%)
20 - Contract services	183,363	9,690	(173,673)	-95%
30 - Capital outlays	2,035,916	3,031,428	995,512	49%
45 - Transfer out	4,327,785	8,547,580	4,219,795	98%
Grand Total	**$ 6,547,063**	**$ 11,588,698**	**$ 5,041,635**	**77%**

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 $217,000, or 4%, lower than the same time last year due primarily to a decrease in service fee charges.

Comparison of FY 2023-24 and FY 2024-25 Third Quarter Revenues
Enterprise Funds

Revenue Category	Third Quarter 2024	Third Quarter 2025	Variance ($)	Variance (%)
40 - Use of money and property	469,561	629,731	160,170	34%
45 - Intergovernmental revenue	-	-	-	N/A
50 - Charges for services	4,527,100	3,645,433	(881,667)	-19%
55 - Fines and forfeitures	-	200	200	N/A
60 - Miscellaneous	11,310	-	(11,310)	-100%
65 - Transfers In	-	514,000	514,000	N/A
70 - Other Financing Sources	-	1,950	1,950	N/A
Total	**$ 5,007,971**	**$ 4,791,314**	**$ (216,657)**	**-4%**

Use of Money and Property increased by approximately $160,000, or 34%, primarily due to increased investment earnings and the Mark-to-Market adjustment.

Charges for services decreased by approximately $882,000, or 19%, primarily due to a decrease in enterprise service fees

Miscellaneous decreased by $11,300, or 100%, primarily due to stormwater pollution remediation recovery received during the prior third quarter period.

Expenditures

Enterprise Funds expenditures are $0.7 million, or 12%, lower than the same time last year due primarily to a decrease in contract services, capital outlay and special projects.

Comparison of FY 2023-24 and FY 2024-25 Third Quarter Expenditures
Enterprise Funds

Expenditure Category	Third Quarter 2024	Third Quarter 2025	Variance ($)	Variance (%)
05 - Employee compensation	1,256,052	1,323,227	67,174	5%
10 - Employee benefits	452,500	591,655	139,155	31%
15 - Materials	247,824	322,828	75,004	30%
20 - Contract services	2,960,944	1,741,110	(1,219,833)	-41%
25 - Cost allocation	704,519	1,183,073	478,554	68%
30 - Capital outlays	13,995	-	(13,995)	-100%
31 - Special projects	414,232	203,257	(210,975)	-51%
45 - Transfer out	20,000	-	(20,000)	-100%
50 - Other financing uses	-	-	-	N/A
Grand Total	**$ 6,070,066**	**$ 5,365,150**	**$ (704,917)**	**-12%**

Salaries increased by approximately $67,000, or 5%, primarily due to an increase in full-time salaries related to resource recovery staffing.

Benefits increased by approximately $139,000, or 31%, primarily due to health insurance premiums and retirement costs.

Materials increased by approximately $75,000, or 30%, primarily due to software and Cal Recycle payment program administration expenses.

Contract Services decreased by approximately $1.2 million, or 41%, primarily due to the restructuring of the Lifetime Tennis contract at the Sports Center.

Cost Allocation increased by approximately $479,000, or 68%, primarily due to increased City Manager, IT and Finance CAP.

Special Projects decreased by approximately $211,000, or 51%, due to projects that differ in scope and timing from year to year.

Transfers Out decreased by $20,000, or 100%, due to a transfer to the general fund that occurred in the prior third quarter period.

Internal Service Funds

Revenue

Internal Service Funds revenue is $2.0 million, or 43%, higher than the same time last year due to increased transfers in.

Comparison of FY 2023-24 and FY 2024-25 Third Quarter Revenues
Internal Service Funds

Revenue Category	Third Quarter 2024	Third Quarter 2025	Variance ($)	Variance (%)
40 - Use of money and property	108,884	250,685	141,801	130%
50 - Charges for services	3,121,230	3,603,876	482,646	15%
60 - Miscellaneous	5,666	75	(5,591)	-99%
65 - Transfers in	1,417,684	2,411,962	994,278	70%
70 - Other financing sources	-	380,593	380,593	100%
Total	**$ 4,653,463**	**$ 6,647,191**	**$ 1,993,728**	**43%**

Use of Money and Property increased by approximately $142,000, or 130%, due to increased interest earnings from the City's investment portfolio and mark-to-market adjustments.

Charges for Services increased by approximately $483,000, or 15%, primarily due to Innovation Technology related Cost Allocation charges.

Transfers In increased by approximately $0.9 million, or 70%, due to increased transfers from the General Fund to the Innovation & Technology and Compensated Absences Fund.

Other Financing Sources increased by about $380,000 due to workers compensation charges being billed to departments and received as revenue in this fund. In FY 2023-24, the fund had enough savings to cover the workers compensation fund, and therefore no revenue was collected.

Expenditures

Internal Service Funds expenditures are approximately $154,100, or 3%, lower than the same time last year due primarily to a decrease in materials and special projects, offset by increases in cost allocation and contract services.

Comparison of FY 2023-24 and FY 2024-25 Third Quarter Expenditures
Internal Service Funds

Expenditure Category	Third Quarter 2024	Third Quarter 2025	Variance ($)	Variance (%)
05 - Employee compensation	1,381,919	1,178,771	(203,148)	-15%
10 - Employee benefits	1,568,233	1,684,566	116,333	7%
15 - Materials	1,142,394	817,440	(324,955)	-28%
20 - Contract services	1,160,875	1,603,654	442,779	38%
25 - Cost allocation	43,217	228,344	185,128	428%
31 - Special projects	555,924	261,713	(294,211)	-53%
35 - Contingencies	-	-	-	N/A
45 - Transfer out	76,000	-	(76,000)	-100%
50 - Other financing uses	-	-	-	NA
Grand Total	**$ 5,928,563**	**$ 5,774,489**	**$ (154,074)**	**-3%**

Salary decreased by approximately $203,000, or 15%, due to a decrease in full-time salaries.

Benefits increased by approximately $116,000, or 7%, primarily due to health insurance premiums and retirement costs.

Materials decreased by $325,000, or 28%, mainly due to a decrease in small tools and equipment costs.

Contract Services increased by approximately $443,000, or 38%, largely due to increases in general service agreements and compensated absences.

Cost Allocation increased by approximately $185,000, or 428%, primarily due to Innovation Technology and Finance related CAP charges.

Special Projects decreased by approximately $294,000, or 53%, due to projects that differ in scope and timing from year to year.

Transfers Out decreased by $76,000, or 100%, due to Innovation Technology related transfers that occurred in the prior third quarter period.

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 E.

Fund	Department	Revenue	Expenditure	Change in Fund Balance	Proposal
GENERAL FUND					
100 General Fund	Non-Departmental	4,451,038	-	4,451,038	Sales Tax Projection Increase
100 General Fund	Community Development	158,000	158,000	-	Bank Charges
100 General Fund	Community Development	-	87,000	(87,000)	Building On-Call Contract for Inspections
100 General Fund	Community Development	-	33,000	(33,000)	Code Enforcement - Citation Processing Center Fees
100 General Fund	Parks & Recreation	-	26,000	(26,000)	Bank Charges
100 General Fund	Parks & Recreation	301,543	-	301,543	Increased Revenue from Rentals and Programs
100 General Fund	Parks & Recreation	-	15,487	(15,487)	Part-Time Staffing
100 General Fund	Public Works	-	50,000	(50,000)	Material Bunker Wall Replacement
100 General Fund	Public Works	-	9,200	(9,200)	Portal Park Emergency Tree Removal
100 General Fund	Public Works	-	9,828	(9,828)	Civic Center Tree Grates Replacement
100 General Fund	Public Works	-	9,194	(9,194)	McClellan Ranch Park Entrance Sign Replacement
100 General Fund	Public Works	-	(336,894)	336,894	Defund - Various Projects
	TOTAL GENERAL FUND	**4,910,581**	**60,815**	**4,849,766**	
SPECIAL REVENUE FUNDS					
210 Storm Drain Improvement	Public Works	-	(54,239)	54,239	Defund - Pumpkin/Fiesta Storm Drain Project
	TOTAL SPECIAL REVENUE FUNDS	**-**	**(54,239)**	**54,239**	
CAPITAL FUNDS					
420 Capital Improvement Fund	Public Works	-	(498,355)	498,355	Defund - Various Projects
429 Capital Reserve	Public Works	290,354	290,354	-	Tranfers in and outs for the defund of various projects
	TOTAL CAPITAL FUND	**290,354**	**(208,001)**	**498,355**	
ENTERPRISE FUNDS					
520 Resource Recovery	Public Works	-	(20,000)	20,000	Defund - CAP Dashboard Pilot
560 Blackberry Farm	Parks & Recreation	5,500	15,000	(9,500)	Bank Charges
580 Recreation Program	Parks & Recreation	205,000	49,000	156,000	Bank Charges
	TOTAL ENTERPRISE FUNDS	**210,500**	**44,000**	**166,500**	
	TOTAL ALL FUNDS	**$5,411,435**	**$ (157,425)**	**$ 5,568,860**	

Sales Tax Revenue

Staff is recommending a projected increase of $4.5 million to the FY 2024-25 Adopted Budget sales tax amount of $11.6 million, totaling $16.1 million in projected sales tax revenues. This revised projection remains conservative yet realistic, reflecting actual collections to date while accounting for potential adjustments related to overpayments.

CDD & P&R – Bank Charges
Staff is requesting additional appropriations of $248,000 for processing fees that were not included as part of the FY 2024-25 Adopted Budget, due to greater revenues received than what was originally estimated and delays from contract amendment negotiations and processing. These funds are needed to cover the fees until the end of the fiscal year and if not approved, may lead to insufficient operating budgets within these programs by year end.

CDD – Building On-Call Contracts
Staff is requesting additional appropriations for On-Call Building Inspection services. A vacant (recently filled) Building Inspector position created a need to rely on our outside service provider consultant (4Leaf) more than was anticipated for this year.

CDD – Citation Processing Center Fees
Staff is requesting additional appropriations for Citation Processing Center fees. Costs have exceeded what was expected for this fiscal year as it was budgeted too low and the monthly average increased from the prior year.

P&R – Part-Time Staffing
Staff is requesting additional appropriations for part-time staffing to address higher-than-expected participation in creek tour programs at McClellan Ranch and swim lessons at Blackberry Farm. The increase in demand was not anticipated for within the FY 2024-25 Budget. Without this additional funding, both programs will be unable to support current and anticipated levels of service.

Public Works – Material Bunker Wall Replacement
Staff is requesting additional appropriations for Material Bunker Wall Replacement. The existing concrete walls at material bunker sections A and B at the Service Center have deteriorated and need to be replaced. The wall shows signs of concrete spalling as well as major cracks and leaning. The funds will be used to replace only those walls that have failed. If not approved, the walls will continue to deteriorate and eventually collapse. This will hinder the use of the material bunker.

Public Works – Portal Park Emergency Tree Removal
Staff is requesting additional appropriations for an emergency Portal Park Tree Removal. A redwood tree, approximately 100 ft. tall, had grown over the property line and was damaging the neighbor’s fence. Previously the resident had replaced their fence and gone around the tree. The tree continued to grow over the property line and lifted their fence. City staff as well as the city’s tree contractor observed the tree and determined that there

was a health issue with the tree, and recommended removal. Tree removal has been completed during third quarter.

Public Works – Civic Center Tree Grates Replacement
Staff is requesting additional appropriations for Civic Center Tree Grate Replacements. The Civic Center Plaza has tree grates that are broken and/or warped and need to be replaced to reduce possible safety hazards. If not approved, residents will face possible tripping and safety hazards.

Public Works – McClellan Ranch Park Entrance Sign Replacement
Staff is requesting additional appropriations for McClellan Ranch Preserve Park Entrance Sign Replacement. The current park sign is more than 30 years old. The wood is degrading and is failing. If not approved, there will be no signs to identify the site for people visiting the park.

Public Works – Defund of Various Projects
Staff is requesting to defund various projects due to successful completion, completion under budget, or project being moved to another department. For a detailed list of projects being defunded, please refer to Attachment E.

Fund Balance
As of third quarter, staff anticipate the General Fund will end FY 2024-25 with $150.6 million in fund balance, a decrease of $2.2 million from the mid-year projection of $152.8. The decrease is primarily due to the funding of the City Enterprise Resource Planning (ERP) software of $2.5 million. It is important to note that the only portion available for use, according to City policy, is unassigned funds. Committed funds, such as the Committed for Future Use reserve 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, $26.4 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

Classification	Actual 2022-23	Actual 2023-24	Adopted Budget 2024-25	1st Quarter Projection 2024-25	Mid-Year Year End Projection 2024-25	3rd Quarter Year End Projection 2024-25
Non Spendable	$ 0.9	$ 3.4	$ 0.4	$ 4.7	$ 3.4	$ 3.4
Restricted	20.7	23.3	20.7	20.7	20.7	22.1
Committed	34.1	108.6	99.0	31.1	98.6	98.6
Assigned	9.7	4.7	7.0	7.0	4.7	-
Unassigned	73.1	26.0	23.6	106.2	25.3	26.4
TOTAL FUND BALANCE	$ 138.6	$ 166.1	$ 150.8	$ 169.8	$ 152.8	$ 150.6

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. For Future Use
3. CalPERS Reserve (Section 115 Pension Trust)
4. Sustainability Reserve
5. Unassigned

As of third quarter, all priority areas in the General fund are fully funded.

Staffing

As of March 31, 2025, the FY 2024-25 Amended Budget includes a total of 207 full-time equivalent (FTE) positions. No changes are recommended in the third quarter.

City Manager Discretionary Fund

In the FY 2024-25 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 March 31, 2025, the City Manager's Discretionary Fund was used for the End of Year Townhall and Lawrence-Mitty encampment cleanup.

Special Projects

The quarterly financial reports provide a status update on special projects, including the budget, amount spent, and estimated completion date. See Attachment F for FY 2024-25 special projects as of March 31, 2025. This quarterly report only reflects changes made to special projects as defined in the City Council Special Project Policy.

Grants
Staff provides updates on the status of grants as part of the quarterly financial reports. As mentioned in the First Quarter financial staff report, staff will begin to provide updates only on active grants and any completed projects for which funding is yet to be received. Active grants have not yet been fully closed out with the granting agency. Previously, staff reported on grants that have also been closed out. Staff now provides information on the granting agency, grant amount spent, and grant amount remaining.

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

	Competitive Grants	Non-Competitive Grants
Active Grants	18	15
Pending Results	0	0
Total Grant Dollars Awarded	$30,223,418	$2,926,097

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

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

Proposed Budget Changes
Vacancy Reporting
On September 22, 2024, Assembly Bill 2561 ("AB 2561") was signed into law to amend the Meyers-Milias-Brown Act ("MMBA") and create a new obligation for public agencies to publicly address the status of their vacancies. AB 2561 requires public agencies to present the status of their vacancies in a public hearing before their governing body at least once per fiscal year. This section is in compliance with AB 2561. This item was agendized for the May 6, 2025, Council meeting but was postponed to May 15, 2025.

Budget Format Changes
Administrative Services staff was able to implement 17 of the 33 recommendations in the Budget Implementation Action Plan.

Capital Improvement Plan
Public Works staff has brought forward potential Capital Improvement Projects to City Council in April and May 2025. Project will again be reviewed at the FY 2025-26 Proposed Budget Study Session in May 2025, for inclusion in the FY 2025-26 Final Budget Hearing

and Adoption in June 2025. In addition, a discussion on CIP defunding is set for May 15, 2025.

Other Budget Items

As part of the Budget Format Implementation Action Plan presented to City Council in March 2025, the creation of a Special Projects Policy was identified as a top priority. Accordingly, City Council adopted the Special Projects Policy at this meeting which is included in the financial policies section on the City's website.

Additionally, a reorganization took place late in the third quarter transferring out both Economic Development and Office of Emergency Management from the City Manager's Office to Community Development and Parks and Recreation. This reorganization places each division within departments that are better suited to support their respective functions.

<u>Sustainability Impact</u>

No sustainability impact.

<u>Fiscal Impact</u>

The Third Quarter Financial Report shows the City is positioned as anticipated. City staff recommends adjustments of $5,411,435 in revenues and a net decrease of $(157,425) in appropriations. 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.

<u>City Work Program (CWP) Item:</u>

No.

<u>CWP Item Description:</u>

Not applicable.

<u>Council Goal:</u>

Public Engagement and Transparency
Sustainability and Fiscal Strategy

<u>California Environmental Quality Act</u>

Not applicable.

<u>Prepared by:</u> Toni Oasay-Anderson, Acting Budget Manager
<u>Reviewed by:</u> Kristina Alfaro, Director of Administrative Services
<u>Approved for Submission by:</u> Tina Kapoor, Acting City Manager

Attachments:

A – FY 2024-25 Third Quarter Financial Report
B – Draft Resolution
C – Description of Budget Transfers as of March 31, 2025
D – Description of Carryovers and Adjustments as of March 31, 2025
E – FY 2024-25 Third Quarter Recommended Adjustments
F – FY 2024-25 Mid-Year Special Projects Update as of March 31, 2025
G – Competitive and Non-Competitive Citywide Grants Tracking
H – Capital Improvement Program Project Status

CITY OF CUPERTINO

FY 2024-25 Third Quarter Report

The following is the Third Quarter Financial Report, submitted by the Administrative Services Department for the period July 1, 2024 to March 31, 2025 of Fiscal Year (FY) 2024-25. It has been prepared to inform the City Council, City leadership, and the public of the City's fiscal status.

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

Background

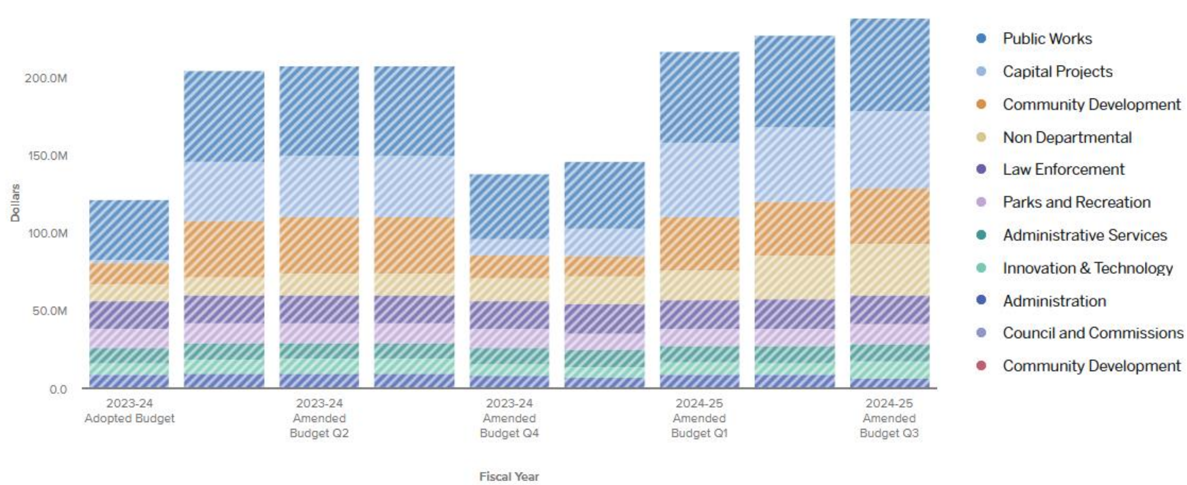
On June 4, 2024, the City Council adopted the FY 2024-25 Adopted Budget, a $146.6 million spending plan funded by $139.3 million in revenue and $7.3 million in fund balance. The adopted budget reflected a $102,805 increase from the proposed budget.

As described in the City Manager's First Quarter Financial Report, the budget was revised to account for encumbrances and carryover appropriations.1 As part of the FY 2023-24 year-end close, additional funds were carried forward to FY 2024-25, amounting to $9.0 million in encumbrances and $61.1 million in budget carryovers. The largest encumbrances were for General Fund ($4.8 million), and the largest carryovers were for General Fund ($24.3 million) and are largely related to The Rise Project. Outside of the General Fund the Capital Improvement Plan accounts for most of the carryovers in the Capital Funds and a large portion of the special revenue funds.

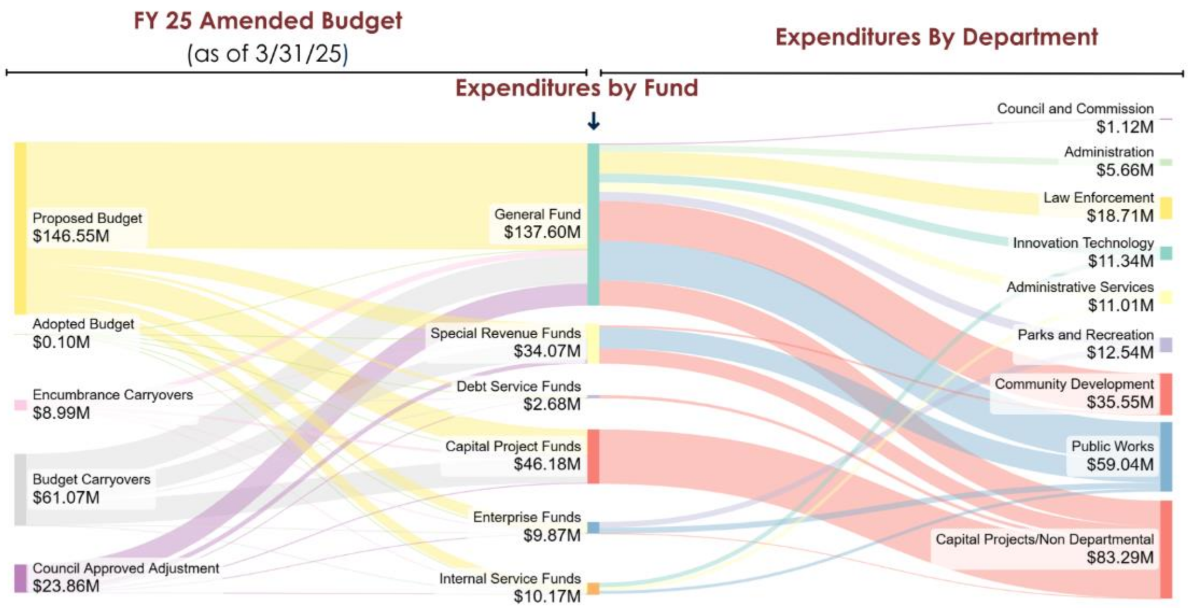
Furthermore, the FY 2024-25 Amended Budget as of March 31, 2025, includes Council-approved budget adjustments from July 1, 2024, to March 31, 2025 totaling $21.6 million, for a total amended budget of $238.2 million across all funds.

The amended budget at the end of third quarter is $238.2 million, funded with $183.3 million in revenue and $55.0 million in fund balance, of which $24.1 million is from CIP related projects. 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. Carryovers and encumbrances are appropriations approved in prior years but have not yet been spent and are still required for ongoing projects or obligations.

Amended Budget



Flow of Funds Chart (in Millions)

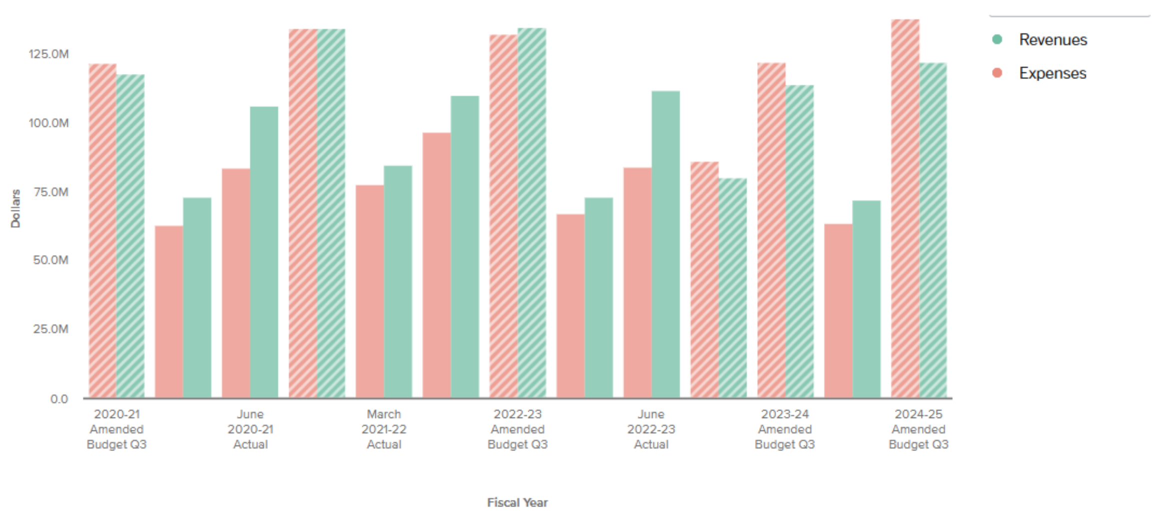


General Fund Revenues, Expenditures, and Fund Balance

The chart below shows amended budget, third quarter, and year-end revenues and expenditures.

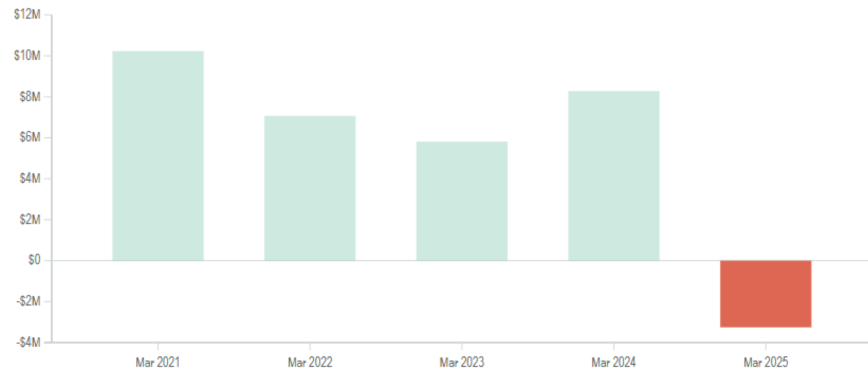
The General Fund's historical financial data indicates that amended expenditures have often exceeded amended revenues, leading to a decrease in fund balance. However, when we look at actual revenues and expenditures, we have historically seen an increase in fund balance.

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.



General Fund Revenues vs Expenses at Third Quarter

Data Updated May 13, 2025, 3:35 AM



-$3,278,119.68

Revenues Less Expenses in Mar 2025

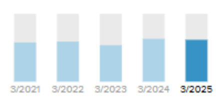
General Fund Revenue and Expenditure Trends

As of March 31, 2025, General Fund revenues are $122.1 million, which represents 61% of the budgeted revenue. This revenue level is higher than the range of revenues at the Third Quarter point of the prior three years, which were between 59% and 63% of the budgeted revenues.

General Fund expenditures are $137.6 million, which accounts for 57% of the total budgeted appropriations. This spending level is higher than the range of expenditures at the Third Quarter point of the prior three years, which were between 52% and 73% of the budgeted expenditures.

General Fund Revenues - Third Quarter Budget vs Actuals

Data Updated May 13, 2025, 3:35 AM

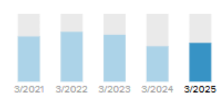


61.70%

In Revenues of **$122,076,588.00** Budgeted through **Mar 2025**

General Fund Expenditures - Third Quarter Budget vs Actuals

Data Updated May 13, 2025, 3:35 AM



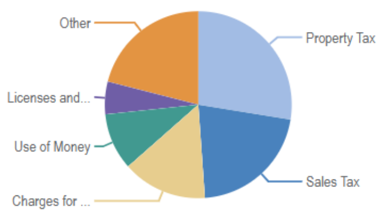
57.12%

In Expenses of **$137,608,861.00** Budgeted through **Mar 2025**

As of third quarter, revenue was $3.3 million, or 5% higher than last year, primarily attributed to changes in the City's revenue sources, while expenditures were $14.9 million, or 23% higher than last year, primarily due to employee benefits, increases in transfers and salaries and benefits.

As of third quarter, revenue was $3.3 million, or 5% higher than last year, primarily attributed to changes in the City's revenue sources, while expenditures were $14.9 million, or 23% higher than last year, primarily due to employee benefits, increases in transfers and salaries and benefits.

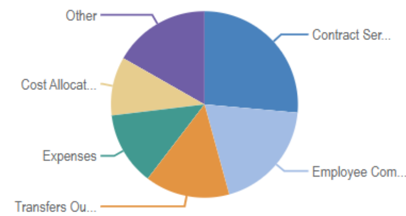
General Fund Revenues by Type



$75,317,804.66

Revenues in Mar 2025

General Fund Expenditures by Type



$78,595,924.34

Expenses in Mar 2025

General Fund Classification of Fund Balance

The General Fund ended FY 2023-24 with total fund balance of $166.1 million. Staff anticipates the General Fund will end FY 2024-25 with $150.8 million in fund balance, a decrease of $15.3 million from the prior year due to FY 2023-24 ending with revenues higher than expenditures.

As of third quarter, staff anticipates the General Fund will end FY 2023-24 with $150.6 million in fund balance. It's important to note that the only portion available for use, according to City policy, is unassigned funds. Committed funds, such as the Sales Tax Repayment Reserve, 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, $26.4 million is unassigned and available to be used.

Classification	Actual 2022-23	Actual 2023-24	Adopted Budget 2024-25	1st Quarter Projection 2024-25	Mid-Year Year End Projection 2024-25	3rd Quarter Year End Projection 2024-25
Non Spendable	$ 0.9	$ 3.4	$ 0.4	$ 4.7	$ 3.4	$ 3.4
Restricted	20.7	23.3	20.7	20.7	20.7	22.1
Committed	34.1	108.6	99.0	31.1	98.6	98.6
Assigned	9.7	4.7	7.0	7.0	4.7	-
Unassigned	73.1	26.0	23.6	106.2	25.3	26.4
TOTAL FUND BALANCE	$ 138.6	$ 166.1	$ 150.8	$ 169.8	$ 152.8	$ 150.6

Recommended Adjustments

As of the third quarter, some departments are requesting budget adjustments to ensure that they stay within their budget appropriations by year-end. In addition, staff is also recommending defunding some projects and adjusting sales tax to align the budget with year-end actuals. The recommended adjustments are summarized below.

Fund	Department	Revenue	Expenditure	Change in Fund Balance	Proposal
GENERAL FUND					
100 General Fund	Non-Departmental	4,451,038	-	4,451,038	Sales Tax Projection Increase
100 General Fund	Community Development	158,000	158,000	-	Bank Charges
100 General Fund	Community Development	-	87,000	(87,000)	Building On-Call Contract for Inspections
100 General Fund	Community Development	-	33,000	(33,000)	Code Enforcement - Citation Processing Center Fees
100 General Fund	Parks & Recreation	-	26,000	(26,000)	Bank Charges
100 General Fund	Parks & Recreation	301,543	-	301,543	Increased Revenue from Rentals and Programs
100 General Fund	Parks & Recreation	-	15,487	(15,487)	Part-Time Staffing
100 General Fund	Public Works	-	50,000	(50,000)	Material Bunker Wall Replacement
100 General Fund	Public Works	-	9,200	(9,200)	Portal Park Emergency Tree Removal
100 General Fund	Public Works	-	9,828	(9,828)	Civic Center Tree Grates Replacement
100 General Fund	Public Works	-	9,194	(9,194)	McClellan Ranch Park Entrance Sign Replacement
100 General Fund	Public Works	-	(336,894)	336,894	Defund - Various Projects
	TOTAL GENERAL FUND	**4,910,581**	**60,815**	**4,849,766**	
SPECIAL REVENUE FUNDS					
210 Storm Drain Improvement	Public Works	-	(54,239)	54,239	Defund - Pumpkin/Fiesta Storm Drain Project
	TOTAL SPECIAL REVENUE FUNDS	**-**	**(54,239)**	**54,239**	
CAPITAL FUNDS					
420 Capital Improvement Fund	Public Works	-	(498,355)	498,355	Defund - Various Projects
429 Capital Reserve	Public Works	290,354	290,354	-	Tranfers in and outs for the defund of various projects
	TOTAL CAPITAL FUND	**290,354**	**(208,001)**	**498,355**	
ENTERPRISE FUNDS					
520 Resource Recovery	Public Works	-	(20,000)	20,000	Defund - CAP Dashboard Pilot
560 Blackberry Farm	Parks & Recreation	5,500	15,000	(9,500)	Bank Charges
580 Recreation Program	Parks & Recreation	205,000	49,000	156,000	Bank Charges
	TOTAL ENTERPRISE FUNDS	**210,500**	**44,000**	**166,500**	
	TOTAL ALL FUNDS	**$5,411,435**	**$ (157,425)**	**$ 5,568,860**	

Summary

The Third Quarter Financial Report shows the City is positioned as anticipated. City staff recommends adjustments of $5,411,435 in revenues and a net decrease of $(157,425) in appropriations. 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 Agendas
View the City's Budgets
View the City's Financial Transparency Portal

RESOLUTION NO. 25-XXX

A RESOLUTION OF THE CITY COUNCIL OF THE CITY OF CUPERTINO AMENDING THE OPERATING BUDGET FOR FISCAL YEAR 2024-25 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 20th day of May 2025, by the following vote:

Members of the City Council

AYES:
NOES:
ABSENT:
ABSTAIN:

SIGNED: ____________________________ Liang Chao, Mayor City of Cupertino	 __________________________ Date
ATTEST: ____________________________ Kirsten Squarcia, City Clerk	 __________________________ Date

Attachment B

Exhibit A

Appropriation Amendment by Fund	Appropriation Amendment	Revenue Amendment	Fund Balance (Use of)
General Fund	60,815	4,910,581	4,849,766
Special Revenue Funds	(54,239)	-	54,239
Capital Project Funds	(208,001)	290,354	498,355
Enterprise Funds	44,000	210,500	166,500
Internal Service Funds	-	-	-
Total Appropriation Amendment All Funds	**$ (157,425)**	**$ 5,411,435**	**$ 5,568,860**

Budget Transfers as of March 31, 2025

Attachment C

GL Account	Description	Amount
100-74-202 500-501 - Employee Compensation Salaries Full Time	Code enforcement abatement	(20,000)
100-74-202 700-702 - Contract Services General Service Agreement	Code enforcement abatement	20,000
		-
100-74-202 700-702 - Contract Services General Service Agreement	Transfer $20k from Contract Services to new Abatement account	(20,000)
100-74-716 700-702 - Contract Services General Service Agreement	Transfer $20k from Contract Services to new Abatement account	20,000
		-
100-31-305 700-702 - Contract Services General Service Agreement	Funds for Applications Intern III	(25,303)
100-32-308 500-502 - Employee Compensation Salaries Part Time	Funds for Applications Intern III	24,626
100-32-308 501-501 - Employee Benefits PT Medicare	Funds for Applications Intern III	357
100-32-308 501-520 - Employee Benefits PT PERS	Funds for Applications Intern III	320
		-
100-31-305 700-702 - Contract Services General Service Agreement	Funds for Citywide Interns	(95,315)
100-44-412 500-502 - Employee Compensation Salaries Part Time	Funds for Citywide Interns	95,315
		-
100-12-126 500-501 - Employee Compensation Salaries Full Time	Jo Nguyen - Medicare - PT Communications & Marketing Coordinator	(892)
100-12-126 500-501 - Employee Compensation Salaries Full Time	Jo Nguyen - PARS - PT Communications & Marketing Coordinator	(800)
100-12-126 500-501 - Employee Compensation Salaries Full Time	Jo Nguyen - Salary - PT Communications & Marketing Coordinator	(63,308)
100-12-126 500-502 - Employee Compensation Salaries Part Time	Jo Nguyen - Salary - PT Communications & Marketing Coordinator	63,308
100-12-126 501-501 - Employee Benefits PT Medicare	Jo Nguyen - Medicare - PT Communications & Marketing Coordinator	892
100-12-126 501-519 - Employee Benefits PT PARS	Jo Nguyen - PARS - PT Communications & Marketing Coordinator	800
		-
100-12-120 500-501 - Employee Compensation Salaries Full Time	Shawn Spano - Exec Coaching, Team Training, Strategic Planning	(12,000)
100-12-120 700-702 - Contract Services General Service Agreement	Shawn Spano - Exec Coaching, Team Training, Strategic Planning	12,000
		-
100-12-120 500-501 - Employee Compensation Salaries Full Time	CBRE Real Estate Appraisal Services	(3,100)
100-12-120 700-702 - Contract Services General Service Agreement	CBRE Real Estate Appraisal Services	3,100
		-
100-12-120 500-501 - Employee Compensation Salaries Full Time	City-Owned Properties	(16,900)
100-12-120 700-702 - Contract Services General Service Agreement	City-Owned Properties	16,900
		-
100-12-120 750-239 - Special Projects PR & Strategic Comm Strategy	Branding Guidelines & City Logo Refresh Consultant	50,000
100-12-126 500-501 - Employee Compensation Salaries Full Time	Branding Guidelines & City Logo Refresh Consultant	(50,000)
		-
100-13-130 700-702 - Contract Services General Service Agreement	Assist in funding Logikcull Amendment for increased PRA storage	(3,000)
100-32-308 600-606 - Materials Software	Assist in funding Logikcull Amendment for increased PRA storage	3,000
		-

Budget Transfers as of March 31, 2025

Attachment C

GL Account	Description	Amount
100-12-120 700-702 - Contract Services General Service Agreement	Assist in funding Logikcull Amendment for increased PRA storage	(1,000)
100-32-308 600-606 - Materials Software	Assist in funding Logikcull Amendment for increased PRA storage	1,000
		-
100-41-405 600-629 - Materials Conference and Training	Conference and Training for Greg	(600)
100-41-425 600-629 - Materials Conference and Training	Conference and Training for Greg	600
		-
100-12-120 700-702 - Contract Services General Service Agreement	Vallco Project Management 2025	(20,593)
100-71-701 700-702 - Contract Services General Service Agreement	Vallco Project Management 2025	20,593
		-
100-32-308 600-606 - Materials Software	BMN for Plante & Moran ERP Consulting Agreement	(69,166)
100-32-308 750-181 - Special Projects ERP (Phase II)	BMN for Plante & Moran ERP Consulting Agreement	69,166
100-12-120 500-501 - Employee Compensation Salaries Full Time	CBRE Real Estate Appraisal Services	(39,500)
100-12-120 700-702 - Contract Services General Service Agreement	CBRE Real Estate Appraisal Services	39,500
		-
100-84-808 700-702 - Contract Services General Service Agreement	McClellan Ranch Fence Installation: from 700-702 to 900-905	(21,500)
100-84-808 900-905 - Capital Outlay Facility Improvements	McClellan Ranch Fence Installation: from 700-702 to 900-905	21,500
		-
265-72-711 600-629 - Materials Conference and Training	review applications for BMR Funds for new afford housing	(3,600)
265-72-711 700-702 - Contract Services General Service Agreement	review applications for BMR Funds for new afford housing	3,600
		-
265-72-711 600-629 - Materials Conference and Training	reversal of Journal - 2025-00003485)	3,600
265-72-711 700-702 - Contract Services General Service Agreement	reversal of Journal - 2025-00003485)	(3,600)
		-
100-70-700 600-629 - Materials Conference and Training	payment of Catholic Charities Q4 invoice from FY24	(2,845)
100-72-712 600-623 - Materials Grant Expenditures	payment of Catholic Charities Q4 invoice from FY24	2,845
		-
100-73-714 701-701 - Refundable Deposit Expense On-Call Contracts	budget transfer for Building Plan Review services	25,000
100-73-714 750-031 - Special Projects Westport	budget transfer for Building Plan Review services	(25,000)
		-
100-84-809 700-702 - Contract Services General Service Agreement	Transfer within Grounds from 811 to 809 for WCA SO20	8,050
100-84-811 700-702 - Contract Services General Service Agreement	Transfer within Grounds from 811 to 809 for WCA SO20	(8,050)
		-
100-12-632 500-501 - Employee Compensation Salaries Full Time	Reorg transfer from CMO to PR	(109,783)
100-12-632 501-500 - Employee Benefits Retirement System	Reorg transfer from CMO to PR	(33,286)
100-12-632 501-502 - Employee Benefits Pers 1959 Surv Empr	Reorg transfer from CMO to PR	(29)

Budget Transfers as of March 31, 2025

GL Account	Description	Amount
100-12-632 501-505 - Employee Benefits Health Insurance	Reorg transfer from CMO to PR	(12,257)
100-12-632 501-506 - Employee Benefits Dental Insurance	Reorg transfer from CMO to PR	(1,521)
100-12-632 501-507 - Employee Benefits Medicare	Reorg transfer from CMO to PR	(1,592)
100-12-632 501-508 - Employee Benefits Life Insurance	Reorg transfer from CMO to PR	(720)
100-12-632 501-509 - Employee Benefits Long Term Disability	Reorg transfer from CMO to PR	(544)
100-12-632 501-510 - Employee Benefits Workers Compensation	Reorg transfer from CMO to PR	(2,296)
100-12-632 501-511 - Employee Benefits Vision Insurance	Reorg transfer from CMO to PR	(179)
100-12-632 501-513 - Employee Benefits Rec Bucks	Reorg transfer from CMO to PR	(500)
100-12-632 600-605 - Materials Meeting Expenses	Reorg transfer from CMO to PR	(2,000)
100-12-632 600-613 - Materials General Supplies	Reorg transfer from CMO to PR	(6,290)
100-12-632 719-705 - Contingencies Contingencies	Reorg transfer from CMO to PR	(104)
100-12-632 800-801 - Cost Allocation Equipment Reimbursement	Reorg transfer from CMO to PR	(66)
100-12-632 800-802 - Cost Allocation IT Reimbursement	Reorg transfer from CMO to PR	(16,452)
100-12-632 800-805 - Cost Allocation CC CAP Allocation	Reorg transfer from CMO to PR	(554)
100-12-632 800-806 - Cost Allocation CM CAP Allocation	Reorg transfer from CMO to PR	(14,564)
100-12-632 800-809 - Cost Allocation City Clerk CAP Alloc	Reorg transfer from CMO to PR	(451)
100-12-632 800-814 - Cost Allocation Finance CAP Alloc	Reorg transfer from CMO to PR	(7,195)
100-12-632 800-815 - Cost Allocation Human resources CAP Alloc	Reorg transfer from CMO to PR	(7,016)
100-12-632 800-820 - Cost Allocation Grounds Maintenance CAP	Reorg transfer from CMO to PR	(673)
100-12-632 800-821 - Cost Allocation Building Maintenance CAP	Reorg transfer from CMO to PR	(6,677)
100-12-633 500-501 - Employee Compensation Salaries Full Time	Reorg transfer from CMO to PR	(319,357)
100-12-633 500-502 - Employee Compensation Salaries Part Time	Reorg transfer from CMO to PR	(37,611)
100-12-633 501-500 - Employee Benefits Retirement System	Reorg transfer from CMO to PR	(96,829)
100-12-633 501-501 - Employee Benefits PT Medicare	Reorg transfer from CMO to PR	(545)
100-12-633 501-502 - Employee Benefits Pers 1959 Surv Empr	Reorg transfer from CMO to PR	(56)
100-12-633 501-505 - Employee Benefits Health Insurance	Reorg transfer from CMO to PR	(62,143)
100-12-633 501-506 - Employee Benefits Dental Insurance	Reorg transfer from CMO to PR	(2,967)
100-12-633 501-507 - Employee Benefits Medicare	Reorg transfer from CMO to PR	(4,631)
100-12-633 501-508 - Employee Benefits Life Insurance	Reorg transfer from CMO to PR	(1,404)
100-12-633 501-509 - Employee Benefits Long Term Disability	Reorg transfer from CMO to PR	(1,214)
100-12-633 501-510 - Employee Benefits Workers Compensation	Reorg transfer from CMO to PR	(4,476)
100-12-633 501-511 - Employee Benefits Vision Insurance	Reorg transfer from CMO to PR	(350)
100-12-633 501-513 - Employee Benefits Rec Bucks	Reorg transfer from CMO to PR	(975)
100-12-633 501-519 - Employee Benefits PT PARS	Reorg transfer from CMO to PR	(489)
100-12-633 600-602 - Materials Printing and Duplication	Reorg transfer from CMO to PR	(572)
100-12-633 600-605 - Materials Meeting Expenses	Reorg transfer from CMO to PR	(4,879)

Budget Transfers as of March 31, 2025

Attachment C

GL Account	Description	Amount
100-12-633 600-608 - Materials Sml Tools and Equipment	Reorg transfer from CMO to PR	(8,009)
100-12-633 600-613 - Materials General Supplies	Reorg transfer from CMO to PR	(4,964)
100-12-633 600-632 - Materials Mileage Reimbursement	Reorg transfer from CMO to PR	(500)
100-12-633 600-642 - Materials Telphone and Data Services	Reorg transfer from CMO to PR	(4,130)
100-12-633 600-647 - Materials Memberships and Dues	Reorg transfer from CMO to PR	(943)
100-12-633 700-702 - Contract Services General Service Agreement	Reorg transfer from CMO to PR	(17,120)
100-12-633 719-705 - Contingencies Contingencies	Reorg transfer from CMO to PR	(326)
100-12-633 800-801 - Cost Allocation Equipment Reimbursement	Reorg transfer from CMO to PR	(54,057)
100-12-633 800-802 - Cost Allocation IT Reimbursement	Reorg transfer from CMO to PR	(32,082)
100-12-705 500-501 - Employee Compensation Salaries Full Time	Reorg transfer from CMO to CDD	(194,086)
100-12-705 501-500 - Employee Benefits Retirement System	Reorg transfer from CMO to CDD	(58,847)
100-12-705 501-502 - Employee Benefits Pers 1959 Surv Empr	Reorg transfer from CMO to CDD	(29)
100-12-705 501-505 - Employee Benefits Health Insurance	Reorg transfer from CMO to CDD	(31,868)
100-12-705 501-506 - Employee Benefits Dental Insurance	Reorg transfer from CMO to CDD	(1,521)
100-12-705 501-507 - Employee Benefits Medicare	Reorg transfer from CMO to CDD	(2,814)
100-12-705 501-508 - Employee Benefits Life Insurance	Reorg transfer from CMO to CDD	(720)
100-12-705 501-509 - Employee Benefits Long Term Disability	Reorg transfer from CMO to CDD	(622)
100-12-705 501-510 - Employee Benefits Workers Compensation	Reorg transfer from CMO to CDD	(2,296)
100-12-705 501-511 - Employee Benefits Vision Insurance	Reorg transfer from CMO to CDD	(179)
100-12-705 501-513 - Employee Benefits Rec Bucks	Reorg transfer from CMO to CDD	(500)
100-12-705 600-605 - Materials Meeting Expenses	Reorg transfer from CMO to CDD	(1,876)
100-12-705 600-608 - Materials Sml Tools and Equipment	Reorg transfer from CMO to CDD	(5,777)
100-12-705 600-619 - Materials Advertising and Legal Notices	Reorg transfer from CMO to CDD	(4,200)
100-12-705 600-629 - Materials Conference and Training	Reorg transfer from CMO to CDD	(2,500)
100-12-705 600-632 - Materials Mileage Reimbursement	Reorg transfer from CMO to CDD	(130)
100-12-705 600-642 - Materials Telphone and Data Services	Reorg transfer from CMO to CDD	(660)
100-12-705 600-647 - Materials Memberships and Dues	Reorg transfer from CMO to CDD	(5,501)
100-12-705 700-702 - Contract Services General Service Agreement	Reorg transfer from CMO to CDD	(112,250)
100-12-705 719-705 - Contingencies Contingencies	Reorg transfer from CMO to CDD	(923)
100-12-705 750-179 - Special Projects Econ Dev Strategy Outreach	Reorg transfer from CMO to CDD	(20,000)
100-12-705 750-230 - Special Projects Business Continuity Resilience	Reorg transfer from CMO to CDD	(310,487)
100-12-705 800-801 - Cost Allocation Equipment Reimbursement	Reorg transfer from CMO to CDD	(66)
100-12-705 800-802 - Cost Allocation IT Reimbursement	Reorg transfer from CMO to CDD	(102,710)
100-12-705 800-805 - Cost Allocation CC CAP Allocation	Reorg transfer from CMO to CDD	(554)
100-12-705 800-806 - Cost Allocation CM CAP Allocation	Reorg transfer from CMO to CDD	(23,733)
100-12-705 800-809 - Cost Allocation City Clerk CAP Alloc	Reorg transfer from CMO to CDD	(451)

Budget Transfers as of March 31, 2025

GL Account	Description	Amount
100-12-705 800-810 - Cost Allocation City Attorney CAP Alloc	Reorg transfer from CMO to CDD	(1,223)
100-12-705 800-814 - Cost Allocation Finance CAP Alloc	Reorg transfer from CMO to CDD	(11,679)
100-12-705 800-815 - Cost Allocation Human resources CAP Alloc	Reorg transfer from CMO to CDD	(24,952)
100-12-705 800-820 - Cost Allocation Grounds Maintenance CAP	Reorg transfer from CMO to CDD	(777)
100-12-705 800-821 - Cost Allocation Building Maintenance CAP	Reorg transfer from CMO to CDD	(6,677)
100-65-632 500-501 - Employee Compensation Salaries Full Time	Reorg transfer from CMO to PR	109,783
100-65-632 501-500 - Employee Benefits Retirement System	Reorg transfer from CMO to PR	33,286
100-65-632 501-502 - Employee Benefits Pers 1959 Surv Empr	Reorg transfer from CMO to PR	29
100-65-632 501-505 - Employee Benefits Health Insurance	Reorg transfer from CMO to PR	12,257
100-65-632 501-506 - Employee Benefits Dental Insurance	Reorg transfer from CMO to PR	1,521
100-65-632 501-507 - Employee Benefits Medicare	Reorg transfer from CMO to PR	1,592
100-65-632 501-508 - Employee Benefits Life Insurance	Reorg transfer from CMO to PR	720
100-65-632 501-509 - Employee Benefits Long Term Disability	Reorg transfer from CMO to PR	544
100-65-632 501-510 - Employee Benefits Workers Compensation	Reorg transfer from CMO to PR	2,296
100-65-632 501-511 - Employee Benefits Vision Insurance	Reorg transfer from CMO to PR	179
100-65-632 501-513 - Employee Benefits Rec Bucks	Reorg transfer from CMO to PR	500
100-65-632 600-605 - Materials Meeting Expenses	Reorg transfer from CMO to PR	2,000
100-65-632 600-613 - Materials General Supplies	Reorg transfer from CMO to PR	6,290
100-65-632 719-705 - Contingencies Contingencies	Reorg transfer from CMO to PR	104
100-65-632 800-801 - Cost Allocation Equipment Reimbursement	Reorg transfer from CMO to PR	66
100-65-632 800-802 - Cost Allocation IT Reimbursement	Reorg transfer from CMO to PR	16,452
100-65-632 800-805 - Cost Allocation CC CAP Allocation	Reorg transfer from CMO to PR	554
100-65-632 800-806 - Cost Allocation CM CAP Allocation	Reorg transfer from CMO to PR	14,564
100-65-632 800-809 - Cost Allocation City Clerk CAP Alloc	Reorg transfer from CMO to PR	451
100-65-632 800-814 - Cost Allocation Finance CAP Alloc	Reorg transfer from CMO to PR	7,195
100-65-632 800-815 - Cost Allocation Human resources CAP Alloc	Reorg transfer from CMO to PR	7,016
100-65-632 800-820 - Cost Allocation Grounds Maintenance CAP	Reorg transfer from CMO to PR	673
100-65-632 800-821 - Cost Allocation Building Maintenance CAP	Reorg transfer from CMO to PR	6,677
100-65-633 500-501 - Employee Compensation Salaries Full Time	Reorg transfer from CMO to PR	319,357
100-65-633 500-502 - Employee Compensation Salaries Part Time	Reorg transfer from CMO to PR	37,611
100-65-633 501-500 - Employee Benefits Retirement System	Reorg transfer from CMO to PR	96,829
100-65-633 501-501 - Employee Benefits PT Medicare	Reorg transfer from CMO to PR	545
100-65-633 501-502 - Employee Benefits Pers 1959 Surv Empr	Reorg transfer from CMO to PR	56
100-65-633 501-505 - Employee Benefits Health Insurance	Reorg transfer from CMO to PR	62,143
100-65-633 501-506 - Employee Benefits Dental Insurance	Reorg transfer from CMO to PR	2,967
100-65-633 501-507 - Employee Benefits Medicare	Reorg transfer from CMO to PR	4,631

Budget Transfers as of March 31, 2025

Attachment C

GL Account	Description	Amount
100-65-633 501-508 - Employee Benefits Life Insurance	Reorg transfer from CMO to PR	1,404
100-65-633 501-509 - Employee Benefits Long Term Disability	Reorg transfer from CMO to PR	1,214
100-65-633 501-510 - Employee Benefits Workers Compensation	Reorg transfer from CMO to PR	4,476
100-65-633 501-511 - Employee Benefits Vision Insurance	Reorg transfer from CMO to PR	350
100-65-633 501-513 - Employee Benefits Rec Bucks	Reorg transfer from CMO to PR	975
100-65-633 501-519 - Employee Benefits PT PARS	Reorg transfer from CMO to PR	489
100-65-633 600-602 - Materials Printing and Duplication	Reorg transfer from CMO to PR	572
100-65-633 600-605 - Materials Meeting Expenses	Reorg transfer from CMO to PR	4,879
100-65-633 600-608 - Materials Sml Tools and Equipment	Reorg transfer from CMO to PR	8,009
100-65-633 600-613 - Materials General Supplies	Reorg transfer from CMO to PR	4,964
100-65-633 600-632 - Materials Mileage Reimbursement	Reorg transfer from CMO to PR	500
100-65-633 600-642 - Materials Telphone and Data Services	Reorg transfer from CMO to PR	4,130
100-65-633 600-647 - Materials Memberships and Dues	Reorg transfer from CMO to PR	943
100-65-633 700-702 - Contract Services General Service Agreement	Reorg transfer from CMO to PR	17,120
100-65-633 719-705 - Contingencies Contingencies	Reorg transfer from CMO to PR	326
100-65-633 800-801 - Cost Allocation Equipment Reimbursement	Reorg transfer from CMO to PR	54,057
100-65-633 800-802 - Cost Allocation IT Reimbursement	Reorg transfer from CMO to PR	32,082
100-71-705 500-501 - Employee Compensation Salaries Full Time	Reorg transfer from CMO to CDD	194,086
100-71-705 501-500 - Employee Benefits Retirement System	Reorg transfer from CMO to CDD	58,847
100-71-705 501-502 - Employee Benefits Pers 1959 Surv Empr	Reorg transfer from CMO to CDD	29
100-71-705 501-505 - Employee Benefits Health Insurance	Reorg transfer from CMO to CDD	31,868
100-71-705 501-506 - Employee Benefits Dental Insurance	Reorg transfer from CMO to CDD	1,521
100-71-705 501-507 - Employee Benefits Medicare	Reorg transfer from CMO to CDD	2,814
100-71-705 501-508 - Employee Benefits Life Insurance	Reorg transfer from CMO to CDD	720
100-71-705 501-509 - Employee Benefits Long Term Disability	Reorg transfer from CMO to CDD	622
100-71-705 501-510 - Employee Benefits Workers Compensation	Reorg transfer from CMO to CDD	2,296
100-71-705 501-511 - Employee Benefits Vision Insurance	Reorg transfer from CMO to CDD	179
100-71-705 501-513 - Employee Benefits Rec Bucks	Reorg transfer from CMO to CDD	500
100-71-705 600-605 - Materials Meeting Expenses	Reorg transfer from CMO to CDD	1,876
100-71-705 600-608 - Materials Sml Tools and Equipment	Reorg transfer from CMO to CDD	5,777
100-71-705 600-619 - Materials Advertising and Legal Notices	Reorg transfer from CMO to CDD	4,200
100-71-705 600-629 - Materials Conference and Training	Reorg transfer from CMO to CDD	2,500
100-71-705 600-632 - Materials Mileage Reimbursement	Reorg transfer from CMO to CDD	130
100-71-705 600-642 - Materials Telphone and Data Services	Reorg transfer from CMO to CDD	660
100-71-705 600-647 - Materials Memberships and Dues	Reorg transfer from CMO to CDD	5,501
100-71-705 700-702 - Contract Services General Service Agreement	Reorg transfer from CMO to CDD	112,250

Budget Transfers as of March 31, 2025

Attachment C

GL Account	Description	Amount
100-71-705 719-705 - Contingencies Contingencies	Reorg transfer from CMO to CDD	923
100-71-705 750-179 - Special Projects Econ Dev Strategy Outreach	Reorg transfer from CMO to CDD	20,000
100-71-705 750-230 - Special Projects Business Continuity Resilience	Reorg transfer from CMO to CDD	310,487
100-71-705 800-801 - Cost Allocation Equipment Reimbursement	Reorg transfer from CMO to CDD	66
100-71-705 800-802 - Cost Allocation IT Reimbursement	Reorg transfer from CMO to CDD	102,710
100-71-705 800-805 - Cost Allocation CC CAP Allocation	Reorg transfer from CMO to CDD	554
100-71-705 800-806 - Cost Allocation CM CAP Allocation	Reorg transfer from CMO to CDD	23,733
100-71-705 800-809 - Cost Allocation City Clerk CAP Alloc	Reorg transfer from CMO to CDD	451
100-71-705 800-810 - Cost Allocation City Attorney CAP Alloc	Reorg transfer from CMO to CDD	1,223
100-71-705 800-814 - Cost Allocation Finance CAP Alloc	Reorg transfer from CMO to CDD	11,679
100-71-705 800-815 - Cost Allocation Human resources CAP Alloc	Reorg transfer from CMO to CDD	24,952
100-71-705 800-820 - Cost Allocation Grounds Maintenance CAP	Reorg transfer from CMO to CDD	777
100-71-705 800-821 - Cost Allocation Building Maintenance CAP	Reorg transfer from CMO to CDD	6,677
		-
100-12-632 750-056 - Special Projects Neighborhood Engagement	REORG TO PR	(56,781)
100-12-632 750-227 - Special Projects CWP Public Safety res/com areas	REORG TO PR	(10,000)
100-12-633 600-629 - Materials Conference and Training	REORG TO PR	(1,730)
100-12-633 700-701 - Contract Services Training and Instruction	REORG TO PR	(24,600)
100-12-633 750-230 - Special Projects Business Continuity Resilience	REORG TO PR	(500,000)
100-12-633 750-240 - Special Projects MRC Rise	REORG TO PR	(2,194)
100-65-632 750-056 - Special Projects Neighborhood Engagement	REORG FROM CMO	56,781
100-65-632 750-227 - Special Projects CWP Public Safety res/com areas	REORG FROM CMO	10,000
100-65-633 600-629 - Materials Conference and Training	REORG FROM CMO	1,730
100-65-633 700-701 - Contract Services Training and Instruction	REORG FROM CMO	24,600
100-65-633 750-230 - Special Projects Business Continuity Resilience	REORG FROM CMO	500,000
100-65-633 750-240 - Special Projects MRC Rise	REORG FROM CMO	2,194
TOTAL		**-**

Detailed Budget Carryovers, Council-approved Adjustments, and Encumbrance Carryovers as of March 31, 2024

Budget Adjustment Type	Fund	Description	Amount
BUDGET CARRYOVERS			
Budget Carryover	100 General Fund	$14,000 for media training $5,400 for City logo revamp	19,400
Budget Carryover	100 General Fund	$80,000 for community survey	80,000
Budget Carryover	100 General Fund	4H Fence replacement	30,000
Budget Carryover	100 General Fund	4H roof/gutter, Milk Barn repainting	36,347
Budget Carryover	100 General Fund	AC2 Traffic Monitoring	77,340
Budget Carryover	100 General Fund	Adaptive Traffic Signaling - Projects in progress	5,970
Budget Carryover	100 General Fund	ad-hoc Council meeting expenses	11,425
Budget Carryover	100 General Fund	AV Social Room,Sports Center,Cupertino Room	33,571
Budget Carryover	100 General Fund	Backflow Prevention Device Repl - on backorder	4,000
Budget Carryover	100 General Fund	Backwater valve replacement - project in progress	13,596
Budget Carryover	100 General Fund	Bench replacements	29,442
Budget Carryover	100 General Fund	Bridge tread repair McClellan	70,000
Budget Carryover	100 General Fund	CAP Vision Summary Doc	10,000
Budget Carryover	100 General Fund	CAPIO conference (2 people)	2,400
Budget Carryover	100 General Fund	City Facility reconfiguration/remodels/return to work	127,404
Budget Carryover	100 General Fund	City Work Plan for Homeless Jobs Program - ongoing	40,040
Budget Carryover	100 General Fund	Commission meeting meals per council policy	1,750
Budget Carryover	100 General Fund	Conf room carpet replacement - project in progress	25,000
Budget Carryover	100 General Fund	Council phone service	3,000
Budget Carryover	100 General Fund	Crowe successor auditor prep and reproduction	700
Budget Carryover	100 General Fund	CSTI and Bay Area UASI	24,600
Budget Carryover	100 General Fund	CWP Electrification Study	50,000
Budget Carryover	100 General Fund	CWP Revisit 5G	250,000
Budget Carryover	100 General Fund	Deferred education due to Covid school closures	60,700
Budget Carryover	100 General Fund	Deferred training due to Covid	9,913
Budget Carryover	100 General Fund	Don Burnett Bridge inspection/median repairs	161,553
Budget Carryover	100 General Fund	Dry rot maint retreat center - project in progress	25,000
Budget Carryover	100 General Fund	Economic Development Strategy	20,000
Budget Carryover	100 General Fund	Electric Cooking	6,400
Budget Carryover	100 General Fund	Emergency preparedness outreach materials	2,500
Budget Carryover	100 General Fund	Employee Commute Program	2,586
Budget Carryover	100 General Fund	Energy Mgmt System Upgrades - project in progress	105,675
Budget Carryover	100 General Fund	EOC System Electrical Upgrades - project in progress	25,000
Budget Carryover	100 General Fund	ERP evaluation training and webinar workshops	16,896
Budget Carryover	100 General Fund	ERP Implementation. Adjunct Staffing	720,673
Budget Carryover	100 General Fund	Fee Study special project ongoing	70,800
Budget Carryover	100 General Fund	Fence replacementMR in parking lot and path repairs	13,483
Budget Carryover	100 General Fund	General Plan special project - ongoing	239,805
Budget Carryover	100 General Fund	General supply purchases - supply chain delay	11,641
Budget Carryover	100 General Fund	Glass replacement - project in progress	20,183

Detailed Budget Carryovers, Council-approved Adjustments, and Encumbrance Carryovers as of March 31, 2024

Budget Adjustment Type	Fund	Description	Amount
Budget Carryover	100 General Fund	Grassroots Ecology contract	23,240
Budget Carryover	100 General Fund	Greenhouse Gas emission, Climate Corps fellow	27,000
Budget Carryover	100 General Fund	Homeland Security Conf,CESA, Naval Postgrad School APEX	3,240
Budget Carryover	100 General Fund	Housing Element Update - ongoing	108,189
Budget Carryover	100 General Fund	I-280 Wolfe Improvement - project in progress	800,199
Budget Carryover	100 General Fund	Irrigation Controller Settlement	103,785
Budget Carryover	100 General Fund	Library HVAC ventilation maint & repair	42,800
Budget Carryover	100 General Fund	Marina application under review - ongoing	23,317
Budget Carryover	100 General Fund	M-Group contract	50,000
Budget Carryover	100 General Fund	Moss Adams Enterprise Leadership Study	10,175
Budget Carryover	100 General Fund	MRC Rise	6,323
Budget Carryover	100 General Fund	Muni Code update - ongoing	25,000
Budget Carryover	100 General Fund	new PT Business Systems Analyst position	45,162
Budget Carryover	100 General Fund	New staff ergo evals and office equipment	3,028
Budget Carryover	100 General Fund	New staff memberships and dues	3,830
Budget Carryover	100 General Fund	New staff,deferred training due to pandemic	3,411
Budget Carryover	100 General Fund	New staff; defered training due to pandemic	9,171
Budget Carryover	100 General Fund	New staff; deferred training due to pandemic	15,116
Budget Carryover	100 General Fund	Performance Management App HR portal of ERP	32,000
Budget Carryover	100 General Fund	Playground chip - purchase/work in progress	17,824
Budget Carryover	100 General Fund	Portal Park concrete replacement	25,000
Budget Carryover	100 General Fund	PR Strategy contract being finalized in FY24.	15,000
Budget Carryover	100 General Fund	PR Strategy special project	160,000
Budget Carryover	100 General Fund	purchase reusable banners for SCB	7,975
Budget Carryover	100 General Fund	PW Scanning - Project in progress	28,226
Budget Carryover	100 General Fund	Redesign of City Website. Adjunct Staffing	104,396
Budget Carryover	100 General Fund	Regional Emergency Operations	500,000
Budget Carryover	100 General Fund	Residential Mixed Used - ongoing	48,999
Budget Carryover	100 General Fund	SC Corridor Vision Study - Work Plan Item	154,079
Budget Carryover	100 General Fund	Senior Strategy CWP item is ongoing	41,378
Budget Carryover	100 General Fund	Service Center Security project in progress	5,388
Budget Carryover	100 General Fund	Shade structure replacement	65,630
Budget Carryover	100 General Fund	Small to Medium Business Resiliency	500,000
Budget Carryover	100 General Fund	Solar Battery Chargers for potential generator replacements	8,400
Budget Carryover	100 General Fund	Special project - CWP Bicycle facilities	50,000
Budget Carryover	100 General Fund	Special Projects LOS to VMT Standards	130,000
Budget Carryover	100 General Fund	Special ProjectsMunicipal Water System	22,677
Budget Carryover	100 General Fund	Staff augmentation delayed recruitement-Torres Engineering	82,806
Budget Carryover	100 General Fund	Stay Active Fund used for Senior members	40,888
Budget Carryover	100 General Fund	Sustainable Infrastructure Audit	10,000
Budget Carryover	100 General Fund	The Hamptons developer agreement expires 2025	108,640

Detailed Budget Carryovers, Council-approved Adjustments, and Encumbrance Carryovers as of March 31, 2024

Budget Adjustment Type	Fund	Description	Amount
Budget Carryover	100 General Fund	Tree and concrete work in progress	6,657
Budget Carryover	100 General Fund	Trees and Badges - projects in progress	1,263
Budget Carryover	100 General Fund	Trench work - special project in progress	40,000
Budget Carryover	100 General Fund	Turf supplies not received until FY24	35,512
Budget Carryover	100 General Fund	Vallco Town Center - ongoing	188,680
Budget Carryover	100 General Fund	Vallco Town Center building inspections - ongoing	5,406,634
Budget Carryover	100 General Fund	Vallco Town Center plan review - ongoing	13,500,000
Budget Carryover	100 General Fund	VIA Community Shuttle Pilot Program Work Plan Item	10,574
Budget Carryover	100 General Fund	VTA CMP Member Agency Fees; invoice pending	73,374
Budget Carryover	100 General Fund	VTC-Project in progress	766,777
Budget Carryover	100 General Fund	Zoom Room Improvements	40,316
	TOTAL GENERAL FUND		**25,990,872**
Budget Carryover	210 Storm Drain Improvement	Pumpkin/Fiesta Storm Drain Ph 1 & 2	249,346
Budget Carryover	230 Env Mgmt Cln Crk Strm Drain	New staff; defered training due to pandemic	3,077
Budget Carryover	230 Env Mgmt Cln Crk Strm Drain	Outfall repairs-unpurchased compost,recology payment	133,791
Budget Carryover	230 Env Mgmt Cln Crk Strm Drain	Outstanding payment for school busing,APN fee audit	39,328
Budget Carryover	265 BMR Housing	City Work plan for low income	234,722
Budget Carryover	265 BMR Housing	City Work Plan for Support for Unhoused - ongoing	50,000
Budget Carryover	270 Transportation Fund	1 additional gateway sign	25,859
Budget Carryover	270 Transportation Fund	Annual asphalt project-work in progress	3,542,503
Budget Carryover	270 Transportation Fund	Annual SW Curb & Gutter project in progress	257,294
Budget Carryover	270 Transportation Fund	Bridge Rehab Minor	492,082
Budget Carryover	270 Transportation Fund	Homestead/De Anza Signal Upgrade	98,132
Budget Carryover	270 Transportation Fund	Orange & Byrne Sidewalk Improvements	399,990
Budget Carryover	270 Transportation Fund	Ph 1 & Ph 2 Pavement digouts, crack seal & fog seal	561,043
Budget Carryover	270 Transportation Fund	SBI Funds-work scheduled - project in progress	818,959
Budget Carryover	270 Transportation Fund	Sidewalk inspections in progress	62,774
Budget Carryover	270 Transportation Fund	Sign survey - project in progress	73,491
Budget Carryover	280 Park Dedication	Granite Rock PO 2022-540	(74,751)
Budget Carryover	280 Park Dedication	Lawrence-Mitty Park	5,940,908
Budget Carryover	280 Park Dedication	Memorial Park Pond Repurposing	1,140,478
Budget Carryover	280 Park Dedication	MRP Community Garden Improvements	32,900
	TOTAL SPECIAL REVENUE FUNDS		**14,081,926**
Budget Carryover	420 Capital Improvement Fund	ADA Improvements, multi-year	120,166
Budget Carryover	420 Capital Improvement Fund	BBF Pool Improvements	710,704
Budget Carryover	420 Capital Improvement Fund	Bike Plan Implementation	8,649,892
Budget Carryover	420 Capital Improvement Fund	California Commercial Fence PO 2021-514	(72,335)
Budget Carryover	420 Capital Improvement Fund	Carmen Road Bridge Right-of-Way	72,700
Budget Carryover	420 Capital Improvement Fund	City Hall & Community Hall Improvements	454,037

Detailed Budget Carryovers, Council-approved Adjustments, and Encumbrance Carryovers as of March 31, 2024

Budget Adjustment Type	Fund	Description	Amount
Budget Carryover	420 Capital Improvement Fund	City Hall Annex (formerly10455 Torre Ave) Improv	1,901,522
Budget Carryover	420 Capital Improvement Fund	City Lighting LED Transition Assessment	1,334,310
Budget Carryover	420 Capital Improvement Fund	Citywide Community Garden - project scheduled	34,795
Budget Carryover	420 Capital Improvement Fund	CW Bldg Condition Assess Impl	510,787
Budget Carryover	420 Capital Improvement Fund	De Anza Blvd Buffered Bike Lanes	524,947
Budget Carryover	420 Capital Improvement Fund	EV Parking Expansion - project in progress	208,000
Budget Carryover	420 Capital Improvement Fund	Full-size Outdoor Basketball Court	29,493
Budget Carryover	420 Capital Improvement Fund	G. Bortolotto PO 2023-204	(2,728)
Budget Carryover	420 Capital Improvement Fund	Guerra 3, 2022-11 Wilson Park Basketball Ct	(97,225)
Budget Carryover	420 Capital Improvement Fund	Guerra Construction Group PO 2023-367	(18,086)
Budget Carryover	420 Capital Improvement Fund	Inclusive Play Area Planning	4,315,954
Budget Carryover	420 Capital Improvement Fund	Library Expansion - project in progress	396,144
Budget Carryover	420 Capital Improvement Fund	Mary Ave Protected Bikeway	49,000
Budget Carryover	420 Capital Improvement Fund	McClellan Ranch Parking Lot Impro enviro monitoring	59,037
Budget Carryover	420 Capital Improvement Fund	Memorial Park Specific Plan - project in progress	134,274
Budget Carryover	420 Capital Improvement Fund	MR Community Garden Improv	1,099
Budget Carryover	420 Capital Improvement Fund	Playground Equipment (Creekside & Varian)	602,810
Budget Carryover	420 Capital Improvement Fund	Pub Bldg Solar Service Center	18,571
Budget Carryover	420 Capital Improvement Fund	Regnart Road Improvements	736,500
Budget Carryover	420 Capital Improvement Fund	SCB/Bandley Signal & Median Imps (PM-Stillman)	142,208
Budget Carryover	420 Capital Improvement Fund	School Walk Audit Implementation	939,405
Budget Carryover	420 Capital Improvement Fund	SLTG/280 Ped Bridge Lighting - (dev in lieu)	46,449
Budget Carryover	420 Capital Improvement Fund	St Light Install - Annual Infill - multi-year	74,838
Budget Carryover	420 Capital Improvement Fund	St Light Replacement CW (labor) (PM-Alexander)	99,330
Budget Carryover	420 Capital Improvement Fund	Stelling/Alves Crosswalk Install	54,039
Budget Carryover	420 Capital Improvement Fund	Stevens Crk Bank Repair Concept	30,216
Budget Carryover	420 Capital Improvement Fund	Tree Inventory Stevens Creek Corridor	10,840
Budget Carryover	420 Capital Improvement Fund	TYMAN Construction PO 2023-374	(9,537)
Budget Carryover	420 Capital Improvement Fund	Various Park Amenities - project in progress	471,221
	TOTAL CAPITAL PROJECT FUNDS		**22,533,377**
Budget Carryover	520 Resource Recovery	Calrecyle billing cycle delay	15,216
Budget Carryover	520 Resource Recovery	New Landfill Agreement/Solid Waste	223,859
Budget Carryover	520 Resource Recovery	SB1383 Procurement Requirements	44,640
Budget Carryover	520 Resource Recovery	Single use Plastics Special project	3,986
Budget Carryover	560 Blackberry Farm	BBF Golf Course recent fence repair	5,000
Budget Carryover	560 Blackberry Farm	BBF Golf Renovation/Alt Use	270
Budget Carryover	570 Sports Center	Door refinishing - project in progress	10,775
Budget Carryover	570 Sports Center	HVAC Maint & Repair Special Projects in progress	23,705
Budget Carryover	570 Sports Center	replacement windscreens for the Tennis Courts	72,853
Budget Carryover	570 Sports Center	Sport Center Community Needs Analysis	25,000

Detailed Budget Carryovers, Council-approved Adjustments, and Encumbrance Carryovers as of March 31, 2024

Budget Adjustment Type	Fund	Description	Amount
Budget Carryover	570 Sports Center	Unforeseen purchase of umbrellas for Sports Center	1,700
Budget Carryover	580 Recreation Program	Quinlan Sustainable Infrastructure	181,329
	TOTAL ENTERPRISE FUNDS		**608,333**
Budget Carryover	610 Innovation & Technology	ActiveNet Additional Readers	6,666
Budget Carryover	610 Innovation & Technology	Business Automation platform additional support	30,000
Budget Carryover	610 Innovation & Technology	CH Ent Server & Storage Tech Ref	140,000
Budget Carryover	610 Innovation & Technology	City Hall Enterprise Server & Storage Tech refresh	275,639
Budget Carryover	610 Innovation & Technology	CWP Cybersecurity Public Education	7,500
Budget Carryover	610 Innovation & Technology	CWP License Plate Readers	60,000
Budget Carryover	610 Innovation & Technology	LaserFiche Scanning	21,550
Budget Carryover	610 Innovation & Technology	PT GIS Tech reclassification and transfer of Web Specialist	24,848
Budget Carryover	610 Innovation & Technology	Security Framework and Audit	60,000
Budget Carryover	610 Innovation & Technology	Senior Center Access Controls	16,000
Budget Carryover	610 Innovation & Technology	Special Project Additional Telematic Devices	5,300
Budget Carryover	610 Innovation & Technology	Special Project Facility Battery	40,037
Budget Carryover	610 Innovation & Technology	upgrade to SaaS solution	30,000
Budget Carryover	630 Vehicle/Equip Replacement	Equipment/vehicle purchase	46,970
Budget Carryover	630 Vehicle/Equip Replacement	Sign shop roof repair - project in progress	56,182
	TOTAL INTERNAL SERVICE FUNDS		**820,692**
TOTAL BUDGET CARRYOVERS			**64,035,200**

Detailed Budget Carryovers, Council-approved Adjustments, and Encumbrance Carryovers as of March 31, 2024

Attachment C

Budget Adjustment Type	Fund	Description	Amount
COUNCIL ACTIONS			
Council Action	100 General Fund	SVCE Community Resilience Grant for EV Chargers	233,963
	TOTAL GENERAL FUND		**233,963**
Council Action	260 CDBG	CDBG fund transfer to BCA CIP Project Snr Cntr Fire Alarm	367,951
Council Action	270 Transportation Fund	CC approved budget transfer for McClellan Rd. Bike Corridor Ph 3	948,552
	TOTAL SPECIAL REVENUE FUNDS		**1,316,503**
Council Action	420 Capital Improvement Fund	CDBG fund transfer to BCA CIP Project Snr Cntr Fire Alarm	367,951
Council Action	420 Capital Improvement Fund	Council-approved BA-SCB Calabazas Emergency Storm Drain Repair	460,000
Council Action	420 Capital Improvement Fund	CC-approved budget adjustment for Cristo Rey Bike Lanes Project	30,000
Council Action	420 Capital Improvement Fund	CC-approved budget adjustment for Regnart Rd Improv Project	876,766
Council Action	429 Capital Reserve	Council-approved BA-SCB Calabazas Emergency Storm Drain Repair	460,000
Council Action	429 Capital Reserve	CC-approved budget adjustment for Cristo Rey Bike Lanes Project	15,000
Council Action	429 Capital Reserve	CC-approved budget adjustment for Regnart Rd Improv Project	876,766
	TOTAL CAPITAL PROJECT FUNDS		**3,086,483**
TOTAL COUNCIL ACTIONS			**4,636,949**

Detailed Budget Carryovers, Council-approved Adjustments, and Encumbrance Carryovers as of March 31, 2024

Budget Adjustment Type	Fund	Description	Amount
FIRST QUARTER ADJUSTMENTS			
First Quarter Adjustment	100 General Fund	4H Rack Room Building Damage	2,500
First Quarter Adjustment	100 General Fund	CA Volunteer N2N Grant	64,405
First Quarter Adjustment	100 General Fund	Ceramic Room A/C Unit Repair	3,631
First Quarter Adjustment	100 General Fund	Compressor Repair	14,636
First Quarter Adjustment	100 General Fund	Emergency Management Performance Grant	8,000
First Quarter Adjustment	100 General Fund	Fire Sprinkler Repair	2,401
First Quarter Adjustment	100 General Fund	IMPEC Additional Janitorial Services	29,118
First Quarter Adjustment	100 General Fund	Transfer fr I&T Fund for Senior Center Access Controls	16,000
First Quarter Adjustment	100 General Fund	Transfer from F520 for ClimateNav Hub funds	20,000
First Quarter Adjustment	100 General Fund	Transfer from I&T Fund for License Plate Readers	60,000
First Quarter Adjustment	100 General Fund	Unforeseen Breaker Repair	7,882
First Quarter Adjustment	100 General Fund	Unforeseen Generator Repair	14,574
First Quarter Adjustment	100 General Fund	Unforeseen HVAC Repair	10,858
First Quarter Adjustment	100 General Fund	Unforeseen Panel Replacement	8,831
	TOTAL GENERAL FUND		**262,836**
First Quarter Adjustment	230 Env Mgmt Cln Crk Strm Drain	Defund Permeable Pavement Rebate	(12,500)
First Quarter Adjustment	270 Transportation Fund	Transfer from CIP for Street Sign damage at Wilson Park	467
	TOTAL SPECIAL REVENUE FUNDS		**(12,033)**
First Quarter Adjustment	420 Capital Improvement Fund	Transfer from CIP for Street Sign damage at Wilson Park	467
	TOTAL CAPITAL PROJECT FUNDS		**467**
First Quarter Adjustment	560 Blackberry Farm	Tree Maintenance	55,000
First Quarter Adjustment	560 Blackberry Farm	Utilities Adjustment	77,000
	TOTAL ENTERPRISE FUNDS		**132,000**
First Quarter Adjustment	610 Innovation & Technology	Transfer fr Gen Fund for Municipal Code Publishing	7,684
First Quarter Adjustment	610 Innovation & Technology	Transfer from Gen Fund for LaserFiche Conference	2,500
First Quarter Adjustment	610 Innovation & Technology	Transfer from Gen Fund for LaserFiche Consultation	15,900
First Quarter Adjustment	610 Innovation & Technology	Transfer from Gen Fund for LaserFiche Subscription	45,000
First Quarter Adjustment	610 Innovation & Technology	Transfer from Gen Fund for NexSan WORM Device	10,600
First Quarter Adjustment	610 Innovation & Technology	Transfer from General Fund for Salaries Part Time	56,000
First Quarter Adjustment	630 Vehicle/Equip Replacement	Install Wood Chipper Safety Shields	19,187
	TOTAL INTERNAL SERVICE FUNDS		**156,871**
TOTAL FIRST QUARTER ADJUSTMENTS			**540,141**

Attachment C

Detailed Budget Carryovers, Council-approved Adjustments, and Encumbrance Carryovers as of March 31, 2024

Budget Adjustment Type	Fund	Description	Amount
MID-YEAR ADJUSTMENTS			
Mid-Year Adjustment	100 General Fund	Hidden Treasures Proceeds	10,057
TOTAL MID-YEAR ADJUSTMENTS			**10,057**

Detailed Budget Carryovers, Council-approved Adjustments, and Encumbrance Carryovers as of March 31, 2024

Budget Adjustment Type	Fund	Description		Amount
ENCUMBRANCE CARRYOVERS				
Encumbrance Carryover	100 General Fund	Year End Soft Close		9,723,884
	TOTAL GENERAL FUND			**9,723,884**
Encumbrance Carryover	210 Storm Drain Improvement	Year End Soft Close		1,566,693
Encumbrance Carryover	230 Env Mgmt Cln Crk Strm Drain	Year End Soft Close		296,053
Encumbrance Carryover	260 CDBG	Year End Soft Close		6,637
Encumbrance Carryover	265 BMR Housing	Year End Soft Close		3,666
Encumbrance Carryover	270 Transportation Fund	Year End Soft Close		1,998,991
Encumbrance Carryover	280 Park Dedication	Year End Soft Close		229,394
	TOTAL SPECIAL REVENUE FUNDS			**4,101,434**
Encumbrance Carryover	420 Capital Improvement Fund	Year End Soft Close		1,994,887
Encumbrance Carryover	427 Stevens Creek Corridor Park	Year End Soft Close		7,848
	TOTAL CAPITAL PROJECT FUNDS			**2,002,735**
Encumbrance Carryover	520 Resource Recovery	Year End Soft Close		284,540
Encumbrance Carryover	560 Blackberry Farm	Year End Soft Close		5,858
Encumbrance Carryover	570 Sports Center	Year End Soft Close		7,925
	TOTAL ENTERPRISE FUNDS			**298,323**
Encumbrance Carryover	610 Innovation & Technology	Year End Soft Close		239,797
Encumbrance Carryover	630 Vehicle/Equip Replacement	Year End Soft Close		761,591
	TOTAL INTERNAL SERVICE FUNDS			**1,001,388**
TOTAL ENCUMBRANCE CARRYOVERS				**17,127,764**
		BUDGET CARRYOVER, COUNCIL APPROVED ADJUSTMENT, AND ENCUMBRANCE CARRYOVER TOTAL		**86,350,111**
		FY 2023-24 ADOPTED BUDGET		**121,765,857**
		FY 2023-24 AMENDED BUDGET AS DECEMBER 31, 2023	**$**	**208,115,968**

FY 2024-25 Third Quarter
Recommended Budget Adjustments

5/20/2025	100-60-601-700-707	26,000	Added Bank Charges
5/20/2025	560-63-616-700-707	15,000	Added Bank Charges
5/20/2025	580-62-613-700-707	49,000	Added Bank Charges
5/20/2025	100-61-605-480-401	7,320	Added Revenue - Big Bunny 5K
5/20/2025	100-61-630-420-424	5,000	Added Revenue - Picnic Rentals
5/20/2025	100-61-630-420-427	50,000	Added Revenue - QCC Rentals
5/20/2025	100-61-630-420-428	5,000	Added Revenue - Creekside Rentals
5/20/2025	100-62-608-420-421	26,000	Added Revenue - Senior Center Rentals
5/20/2025	100-62-608-420-436	17,000	Added Revenue - Community Hall Rentals
5/20/2025	100-62-623-450-404	150,000	Added Revenue - Senior Center Programs
5/20/2025	100-62-640-450-404	1,204	Added Revenue - Campout
5/20/2025	100-63-612-420-426	18,499	Added Revenue - Gardens
5/20/2025	100-63-612-450-404	2,020	Added Revenue - Pooch Plunge
5/20/2025	100-63-612-450-405	19,500	Added Revenue - Swim Lessons
5/20/2025	560-63-616-420-433	5,500	Added Revenue - Rental Clubs/Carts
5/20/2025	580-62-613-450-403	205,000	Added Revenue - Outdoor/Sports Programs
5/20/2025	100-70-700-480-411	152,442	Added Bank Charges
5/20/2025	100-70-700-700-707	100,107	Added Bank Charges
5/20/2025	100-73-715-701-701	87,000	4Leaf for On-Call Inspection Services
5/20/2025	100-87-829-900-905	50,000	Material Bunker Wall Replacement
5/20/2025	100-74-202-700-702	33,000	Citation Processing Center - Data Ticket fees
5/20/2025	100-63-612-500-502	15,072	Added Part-Time for BBF and McClellan
5/20/2025	100-63-612-501-501	219	Added Part-Time Medicare for BBF and McClellan
5/20/2025	100-63-612-501-519	196	Added Part-Time PARS for BBF and McClellan
5/20/2025	100-84-813-700-702	9,200	Portal Park Emergency Tree Removal
5/20/2025	100-84-815-600-613	9,828	Civic Center - Tree Grates Replacement
5/20/2025	100-84-808-600-613	9,194	McClellan Ranch Preserve Park Entrance Sign Replacement.
5/20/2025	100-81-122-750-176	(10,000)	Defund - Climate AP Vision Summary Doc
5/20/2025	100-81-122-750-223	(50,000)	Partial Defund - CWP Electrification Study
5/20/2025	100-80-800-750-244	(200,000)	Defund - CWP Recycled Water Feasibility
5/20/2025	520-81-801-750-025	(20,000)	Defund - CAP Dashboard Pilot
5/20/2025	100-84-812-750-025	(2,000)	Defund - Dugout Roof Replacements
5/20/2025	100-84-814-750-025	(2,000)	Defund - Dugout Roof Replacements
5/20/2025	100-87-829-900-990	(844)	Defund - EV Arc Project
5/20/2025	100-87-830-750-025	(69,619)	Defund - QCC Security Project
5/20/2025	100-88-844-750-163	(98)	Defund - VMT to LOS
5/20/2025	100-88-844-750-040	(223)	Defund - Planned Transportation Project
5/20/2025	100-88-844-750-231	(2,110)	Defund - SC Corridor Vision Study
5/20/2025	420-99-068-900-905	(112,684)	Defund - CIP Regnart Road Improvements
5/20/2025	429-90-001-421-401	112,684	Defund - CIP Regnart Road Improvements
5/20/2025	420-99-068-800-902	112,684	Defund - CIP Regnart Road Improvements
5/20/2025	420-99-072-900-905	(99,330)	Defund - CIP Street Light Replacement Labor
5/20/2025	429-90-001-421-401	99,330	Defund - CIP Street Light Replacement Labor
5/20/2025	420-99-072-800-902	99,330	Defund - CIP Street Light Replacement Labor
5/20/2025	420-99-251-900-905	(208,000)	Defund - CIP EV Parking Expansion
5/20/2025	420-99-255-700-702	(78,340)	Defund - CIP Memorial Park Specific Plan
5/20/2025	429-90-001-421-401	78,340	Defund - CIP Memorial Park Specific Plan
5/20/2025	420-99-255-800-902	78,340	Defund - CIP Memorial Park Specific Plan
5/20/2025	210-99-256-900-905	(54,239)	Defund - CIP Pumpkin/Fiesta Storm Drain
5/20/2025	100-90-001-401-401	4,451,038	Sales Tax Projection Increase

FY 2024-25 Third Quarter Special Projects

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	Outside Funding Sources (Grant, Other, or None)	Grant or Outside Funding Source
FY24	Administration	120 City Manager	750.239 - PR & Strategic Comm Strategy	100-12-120 - General Fund-City Manager-City Manager	127,400.00	0.00	0.00	Cancelled	6/30/2026	None	N/A
FY24	Administration	120 City Manager	750.245 - CWP Rise Const Stakeholder Engmt	100-12-120 - General Fund-City Manager-City Manager	100,000.00	0.00	0.00	In Progress	6/30/2025	None	N/A
FY20	Community development	702 Mid Long Term Planning	750.032 - General Plan	100-71-702 - General Fund-Planning-Mid Long Term Planning	239,805.00	0.00	0.00	In Progress	Ongoing	None	N/A
FY17	Community development	702 Mid Long Term Planning	750.090 - Residential/Mixed Use Design	100-71-702 - General Fund-Planning-Mid Long Term Planning	194,922.00	0.00	0.00	In Progress	Summer 2025	None	N/A
FY22	Community development	702 Mid Long Term Planning	750.101 - CWP RHNA and Gen Plan Update	100-71-702 - General Fund-Planning-Mid Long Term Planning	422,564.00	87,426.42	337,063.55	Completed	Sep 2024	None	N/A
	Community development	702 Mid Long Term Planning	750.102 - CWP Sign Ordinance Update	100-71-702 - General Fund-Planning-Mid Long Term Planning	200,000.00	0.00	0.00	Not Started	Spring 2025	None	N/A
FY22	Community development	702 Mid Long Term Planning	750.135 - Laserfiche planning map scanning	100-71-702 - General Fund-Planning-Mid Long Term Planning	726.00	0.00	0.00	In Progress	Winter 2026	None	N/A
FY24	Community development	702 Mid Long Term Planning	750.235 - CWP Tree List	100-71-702 - General Fund-Planning-Mid Long Term Planning	50,000.00	0.00	0.00	In Progress	June 2025	None	N/A
FY23	Community development	705 Economic Development	750.179 - Econ Dev Strategy Outreach	100-71-705 - General Fund-Planning-Economic Development	20,000.00	0.00	0.00	Not Started		None	N/A

FY 2024-25 Third Quarter Special Projects

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	Outside Funding Sources (Grant, Other, or None)	Grant or Outside Funding Source
FY24	Community development	705 Economic Development	750.230 - Business Continuity Resilience	100-71-705 - General Fund-Planning-Economic Development	310,487.00	0.00	0.00	Not Started	6/30/2025	Grant	This is the Cal OES grant that was received in 2022, which was originally $1million. This grant does not appear on the grants tracking sheet.
	Information Services	308 Applications	750.181 - ERP (Phase II)	100-32-308 - General Fund-I&T Applications-Applications	69,166.00	0.00	0.00				
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	6/30/2025	None	N/A
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	6/30/2025	None	N/A
FY21	Information Services	308 Applications	750.236 - Project Dox	100-32-308 - General Fund-I&T Applications-Applications	394.00	393.75	0.00	Completed	8/1/2024	None	N/A
	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				
FY22	Information Services	986 GIS	750.166 - AR McClellan Ranch	610-35-986 - Innovation & Technology-I&T GIS-GIS	11,333.00	11,333.32	0.00	Completed	12/30/2024	None	N/A
FY23	Information Services	986 GIS	750.212 - Laserfiche Scanning	610-35-986 - Innovation & Technology-I&T GIS-GIS	4,099.00	0.00	4,098.54	Completed	9/30/2024	None	N/A
FY24	Information Services	986 GIS	750.238 - VR Decarb	610-35-986 - Innovation & Technology-I&T GIS-GIS	112,002.00	45,810.93	67,900.25	In Progress	6/30/2025	Grant	Silcon Valley Clean Energy (fully funded by Grant)
FY24	Public works	122 Sustainability Division	750.025 - Special Maintenance	100-81-122 - General Fund-Environmental Programs-Sustainability Division	10,000.00	0.00	0.00	Not Started	6/30/2025	None	N/A
FY22	Public works	122 Sustainability Division	750.106 - Electric Cooking Workshop Series	100-81-122 - General Fund-Environmental Programs-Sustainability Division	6,400.00	0.00	0.00	In Progress	6/30/2025	None	N/A
FY24	Public works	122 Sustainability Division	750.176 - Climate AP Vision Summary Doc	100-81-122 - General Fund-Environmental Programs-Sustainability Division	10,000.00	0.00	0.00	In Progress	6/30/2025	None	N/A

FY 2024-25 Third Quarter Special Projects

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	Outside Funding Sources (Grant, Other, or None)	Grant or Outside Funding Source
FY24	Public works	122 Sustainability Division	750.223 - CWP Electrification Study	100-81-122 - General Fund-Environmental Programs-Sustainability Division	96,057.00	29,477.12	6,630.55	In Progress	6/30/2025	None	N/A
FY24	Public works	801 Resources Recovery	750.025 - Special Maintenance	520-81-801 - Resource Recovery-Environmental Programs-Resources Recovery	20,000.00	0.00	0.00	Not Started	6/30/25	None	This amount comes from Fund 520 with no impact to General Fund.
FY24	Public works	801 Resources Recovery	750.041 - HHW and PaintCare	520-81-801 - Resource Recovery-Environmental Programs-Resources Recovery	161,010.00	150,878.37	0.00	In Progress	Ongoing annual project	Other	In previous years received funding from landfill fees which are earmarked for this supplementation use in 303-312. No impact to General Fund.
FY21	Public works	801 Resources Recovery	750.084 - Single Use Plastics Ordinance	520-81-801 - Resource Recovery-Environmental Programs-Resources Recovery	94,544.00	(420.00)	91,494.30	In Progress	1/31/2026	None	No impact to General Fund.
FY22	Public works	801 Resources Recovery	750.137 - SB1383 Procurement Requirements	520-81-801 - Resource Recovery-Environmental Programs-Resources Recovery	205,653.00	0.00	0.00	In Progress	Ongoing annual project	Grant	CalRecycle grant funds are paying for compost brokering to meet the SB1383 procurement requirement.
FY22	Public works	801 Resources Recovery	750.174 - New Lndfill Agrmnt/Solid Wst con	520-81-801 - Resource Recovery-Environmental Programs-Resources Recovery	103,542.00	32,629.62	39,296.63	In Progress	8/31/2025	None	No impact to General Fund.
FY20	Public works	802 Non Point Source	750.064 - Low Income Cost Share	230-81-802 - Env Mgmt Cln Crk Strm Drain-Environmental Programs-Non Point Source	2,000.00	0.00	0.00	In Progress	Ongoing	None	N/A

FY 2024-25 Third Quarter Special Projects

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	Outside Funding Sources (Grant, Other, or None)	Grant or Outside Funding Source
FY20	Public works	802 Non Point Source	750.065 - CUSD Joint Use Cost Share	230-81-802 - Env Mgmt Cln Crk Strm Drain-Environmental Programs-Non Point Source	8,707.00	17,672.77	0.00	In Progress	Ongoing	None	N/A
FY23	Public works	844 Traffic Engineering	750.040 - Planned Transportation Project	100-88-844 - General Fund-Transportation-Traffic Engineering	2,788.00	2,565.00	222.50	Completed	6/30/2025		
FY22	Public works	844 Traffic Engineering	750.163 - VMT to LOS Standards	100-88-844 - General Fund-Transportation-Traffic Engineering	30,637.00	30,538.93	(0.00)	Completed	6/30/2025		
FY23	Public works	844 Traffic Engineering	750.219 - CWP Bicycle Facilities	100-88-844 - General Fund-Transportation-Traffic Engineering	50,000.00	0.00	0.00	In Progress	6/30/2025	None	N/A
FY23	Public works	844 Traffic Engineering	750.231 - SC Corridor Vision Study	100-88-844 - General Fund-Transportation-Traffic Engineering	154,079.00	151,968.63	0.00	Completed	6/30/2025	None	N/A
FY23	Public works	844 Traffic Engineering	750.242 - AC2 Traffic Monitoring	100-88-844 - General Fund-Transportation-Traffic Engineering	42,975.00	780.00	42,195.00	Completed	6/30/2026	Other	Apple Donation
FY25	Public works	844 Traffic Engineering	750.243 - CWP Active Transportation Plan	100-88-844 - General Fund-Transportation-Traffic Engineering	330,000.00	282.50	299,717.50	In Progress	6/30/2025	Grant	TDA3
FY23	Public works	853 Storm Drain Fee	750.063 - Rainwater Capture	230-81-853 - Env Mgmt Cln Crk Strm Drain-Environmental Programs-Storm Drain Fee	28,207.00	6,634.62	9,072.44	In Progress	Ongoing annual project	Other	Funded by 2019 Clean Water and Storm Protection parcel fee.

FY 2024-25 Third Quarter Special Projects

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	Outside Funding Sources (Grant, Other, or None)	Grant or Outside Funding Source
FY20	Recreation services	632 Comm Outreach & Neigh Watch	750.056 - Neighborhood Engagement	100-65-632 - General Fund-Community Services-Comm Outreach & Neigh Watch	56,781.00	23,562.29	0.00	Completed	9/30/2024	Grant	California Volunteers Local Governments: Connecting Neighbors to Neighbors (This specific GL is only the materials portion of the grant)
FY24	Recreation services	632 Comm Outreach & Neigh Watch	750.227 - CWP Public Safety res/com areas	100-65-632 - General Fund-Community Services-Comm Outreach & Neigh Watch	10,000.00	300.00	0.00	In Progress	6/30/2025	None	N/A
FY24	Recreation services	633 Disaster Preparedness	750.230 - Business Continuity Resilience	100-65-633 - General Fund-Community Services-Disaster Preparedness	500,000.00	0.00	0.00	Not Started	6/30/2024	Grant	This is the Cal OES grant that was received in 2022, which was originally $1million. This grant does not appear on the grants tracking sheet.
FY23	Recreation services	633 Disaster Preparedness	750.240 - MRC Rise	100-65-633 - General Fund-Community Services-Disaster Preparedness	2,194.00	1,176.24	0.00	Completed	9/30/2024	Grant	National Association of City and County Health Officials (NACCHO) Respond, Innovate, Sustain, and Equip (RISE) Awards

Competitive Citywide Grants Tracking - FY25 Third Quarter Update

Department	Granting Agency	Name of Grant	Description/Purpose of Grant	Requested Grant Amount	Date Applied	Date Due	Grant Application Status (Grant Awarded, Pending Results, Grant Denied)	Grant Amount Awarded	City Matching Funds Required? Yes/No; If yes, please include amount	Date Awarded	Grant Amount Spent	Grant Amount Remaining	Is Grant Active or Closed or N/A?
Innovation and Technology	CA Energy Commission	California Automated Permit Processing (CalAPP) Program	CalAPP is proving a one time grant for the enhancement of Solar permit applications	$60,000	2/15/2023	5/31/2027	Grant Awarded	$60,000	$45,020	4/4/2023	$0	$35,520	Active
Public Works	CalSTA	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	Grant Awarded	$8,465,000	No "required" match, but City must fund the non grant-funded balance of the program, or $8,465,000. This is shared with City of Santa Clara.	7/11/2022	$1,131,212	$7,333,788	Active
Public Works	Caltrans	HSIP (Highway Safety Improvement Program)	Improving safety on roadway segments	$3,561,800	9/12/2022	9/12/2022	Grant Awarded	$3,205,620	$356,180	3/15/2023	$3,444	$3,202,176	Active
Public Works	FHWA	Safe Streets 4 All (SS4A)	Bollinger Road road diet traffic analysis, outreach and engineering design	$532,000	7/10/2023	7/10/2023	Grant Awarded	$425,600	$106,400	12/13/2023	$0	$425,600	Active
Public Works	HUD	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	No	2/15/2024	$0	$1,000,000	Active
Public Works	CA Parks and Recreation Dept.	State Specified Grant	Funding for Jollyman All Inclusive Play Area	$1,000,000	3/17/2022	7/1/2022	Grant Awarded	$1,000,000	No	N/A	$0	$1,000,000	Active
Public Works	CA DOT	McClellan Road Bridge Reconstruction	State Funding Grant (Evan Lo)	$7,500,000	3/17/2022	7/1/2022	Grant Awarded	$5,000,000	No	5/24/2023	$0	$5,000,000	Active
Public Works	Santa Clara County	Santa Clara County AIPG	Funding for Jollyman All Inclusive Play Area	$1,440,000	10/10/2018	10/12/2018	Grant Awarded	$1,440,000	$1,591,799	5/13/2019	$0	$1,440,000	Active
Public Works	VTA	2016 Measure B Capital Projects	Funding for Tamien Innu (I-280 Trail)-East	$1,936,000	12/1/2021	12/1/2021	Grant Awarded	$1,936,000	$830,000 (30% of total project cost - includes both Measure B Grants)	11/12/2021	$0	$1,936,000	Active
Public Works	VTA	2016 Measure B Capital Projects	Funding for Tamien Innu (I-280 Trail)-Central	$460,000	7/1/2020	7/1/2020	Grant Awarded	$460,000	$1,795,000 (30% of project cost - includes both Measure B Grants)	7/14/2020	$110,802	$349,198	Active
Public Works	VTA	2016 Measure B Capital Projects	Funding for Tamien Innu (I-280 Trail)-Central	$3,725,000	7/1/2020	7/1/2020	Grant Awarded	$3,725,000	$1,795,000 (30% of project cost - includes both Measure B Grants)	7/14/2020	$0	$3,725,000	Active
Public Works	California Office of Traffic Safety (OTS)	Pedestrian and Bicycle Safety Program	Bicycle and Pedestrian Traffic Safety Education	$152,000	1/31/2024	1/31/2024	Grant Awarded	$160,000	No	10/22/2024	$77,038	$82,962	Active
Public Works	FHWA	BPMP (Bridge Preventative Maintenance Program)	Funding for recommended preventative maintenance on local roadway bridges	$1,144,472	9/30/2020	N/A	Grant Awarded	$1,239,698	$160,617	4/12/2023	$965,930	$434,385	Active
Public Works	FHWA	HBP (Highway Bridge Program)	Repairs to bridge 37C0011, SCB over Stevens Creek	$688,000	10/5/2018	N/A	Grant Awarded	$688,000	$172,000	10/12/2018	$0	$688,000	Active

Competitive Citywide Grants Tracking - FY25 Third Quarter Update

Department	Granting Agency	Name of Grant	Description/Purpose of Grant	Requested Grant Amount	Date Applied	Date Due	Grant Application Status (Grant Awarded, Pending Results, Grant Denied)	Grant Amount Awarded	City Matching Funds Required? Yes/No; If yes, please include amount	Date Awarded	Grant Amount Spent	Grant Amount Remaining	Is Grant Active or Closed or N/A?
Public Works	BAAQMD	BAAQMD - TFCA 40% Fund (Transportation Fund for Clean Air)	Funding for year three (FY25) of Silicon Valley (SV) Hopper.	$500,000	3/14/2024	3/15/2024	Grant Awarded	$500,000	No "required" match, but City must fund the non grant-funded balance of the program. City's contribution is $882,704.	N/A	$0	$500,000	Active
Public Works	SVCE	Community Decarbonization Engagement Grant	Competitive grant for community engagement around decarbonization topics from SVCE. Grant Funds shall be disbursed to Recipient on a reimbursement basis.	$100,000	4/1/2022	4/4/2022	Grant Awarded	$111,500	No	2/2/2023	$0	$111,500	Active
Parks and Recreation	NRPA	NRPA: Supporting Healthy Aging Through Parks and Recreation 3.0	With the support of the Centers for Disease Control and Prevention (CDC), NRPA is offering instructor training grants for five arthritis-appropriate, evidence-based interventions (AAEBIs). Essentially, these are physical activity classes that are proven to help people with arthritis symptoms but can actually benefit anyone.	$0	10/20/2023	10/23/2023	Grant Awarded	$0 - Grant provides instructor training and material/equipment for the class	No	11/28/2023	$0	$0	Active
Public Works	MTC	One Bay Area Grant (OBAG) Cycle 2	Stevens Creek Blvd Protected Bike Lanes Phase 2	$807,000	7/28/2016	N/A	Grant Awarded	$807,000	$125,000	1/24/2022	$3,230	$803,770	Active

Non-Competitive Citywide Grants Tracking - FY25 Third Quarter Update

Department	Granting Agency	Name of Grant	Description/Purpose of Grant	Requested Grant Amount	Date Applied	Date Due	Status (Grant Awarded, Pending Results, Grant Denied)	Grant Amount Awarded	Date Awarded	Grant Amount Spent	Grant Amount Remaining	Is Grant Active or Closed or N/A?
Public Works	DOE	Energy Efficiency Community Block Grant	EECBG funds for use in developing energy efficiency services or strategies, code enforcement, other uses	$125,790	N/A	4/28/2023	Grant Awarded	$125,790	7/2/2024	$0	$125,790	Active
Community Development Department	County of Santa Clara (Simitian)	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	Grant Awarded	$50,000	4/15/2025	$0	$50,000	Active
Community Development Department	HUD	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	Grant Awarded	$412,800	2/25/2021	$384,935	$ 27,865	Active
Community Development Department	HUD	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	Grant Awarded	$388,459	9/26/2022	$195,174	$ 193,285	Active
Community Development Department	HUD	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	Grant Awarded	$358,910	7/21/2023	$193,777	$ 165,133	Active
Community Development Department	HUD	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	Grant Awarded	$173,313	11/6/2024	$23,787	$ 149,526	Active
Community Development Department	HCD	Santa Clara County Permanent Local Housing Allocation (PLHA) Consortium	CA Dept of Housing & Community Development (HCD)	$165,510	12/15/2021	12/30/2021	Grant Awarded to County PLHA Consortium	$165,510	4/15/2025	$0	$165,510	Active
Community Development Department	HCD	Santa Clara County Permanent Local Housing Allocation (PLHA) Consortium	CA Dept of Housing & Community Development (HCD)	$257,254	12/15/2021	12/30/2021	Grant Awarded to County PLHA Consortium	$257,254	4/15/2025	$0	$257,254	Active
Community Development Department	HCD	Santa Clara County Permanent Local Housing Allocation (PLHA) Consortium	CA Dept of Housing & Community Development (HCD)	$283,100	12/15/2021	12/30/2021	Grant Awarded to County PLHA Consortium	$283,100	4/15/2025	$0	$283,100	Active
Community Development Department	HCD	Santa Clara County Permanent Local Housing Allocation (PLHA) Consortium	CA Dept of Housing & Community Development (HCD)	$141,890	12/15/2021	12/30/2021	Grant Awarded to County PLHA Consortium	$141,890	4/15/2025	$0	$141,890	Active
Public Works	VTA	Bicycle/Pedestrian Education & Encouragement	2016 Measure B	$47,528	9/8/2022	N/A	Grant Awarded	$47,528	7/1/2024	$36,902	$ 10,625.98	Active
Public Works	Calrecycle	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	Awarded	$15,137	5/31/2024	$0	$ 15,137.00	Active
Public Works	Calrecycle	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	Awarded	$15,142	3/20/2025	$0	$15,142	Active

Non-Competitive Citywide Grants Tracking - FY25 Third Quarter Update

Department	Granting Agency	Name of Grant	Description/Purpose of Grant	Requested Grant Amount	Date Applied	Date Due	Status (Grant Awarded, Pending Results, Grant Denied)	Grant Amount Awarded	Date Awarded	Grant Amount Spent	Grant Amount Remaining	Is Grant Active or Closed or N/A?
Public Works	Calrecycle	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	Grant Awarded	$161,264	5/22/2024	$258	161006.05	Active
Public Works	MTC	TDA3	Active Transportation Plan	$330,000	5/16/2024	5/16/2024	Grant Awarded	$330,000	10/3/2024	$0	$330,000	Active

CITY OF CUPERTINO EST. 1955

PUBLIC WORKS DEPARTMENT
CAPITAL IMPROVEMENTS PROGRAM (CIP) DIVISION

CITY HALL
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CIP PROJECT AND STAFFING UPDATE

Q3 - FY2024 – 2025 (January – March 2025)

March 24, 2025

Status of Current CIP Projects

The Capital Improvement Programs division continues to accomplish a great deal with limited resources. Two positions are currently vacant and we are in the process of restarting recruitment, partnering with Human Resources division.

Facilities *CIP Projects (orange) – 5 active projects, 4 queued*
Parks and Recreation *CIP Projects (green) - 3 active projects, 1 queued*
Streets and Infrastructure *CIP Projects (mauve) – 5 active projects*
Transportation *(Traffic, Bike and Pedestrian) CIP Projects (blue) – 5 active projects, 3 queued*

Total: 18 active projects, 8 queued.

Note: The color-coded project categories used here correlate to the terminology adopted in the five-year CIP annual proposal. These 'types' are descriptive rather than prescriptive, as many projects could fall into multiple categories.

ACTIVE PROJECTS (6) – CIP Manager (1.0 FTE)

Project Title	Description	Phase, Schedule, and Status
PV Systems Design & Installation	Design and install photovoltaic systems at 3 City facilities.	• Phase: Design, RFQ • Completion: April 2026 After review by Commissions, Community and Council, the project is moving ahead with 3 of the originally proposed 5 sites. The DBE was awarded to Syserco in February 2025.
ADA Improvements	This is an ongoing program funded annually to improve accessibility at all public facilities throughout the City. (Multi-year funding)	• Phase: Ongoing • Completion: N.A. Undertaking improvements at Jollyman Park

BCA Implementation: Sports Center shower rooms renovation	Renovate Shower/Locker room facilities at the Sports Center to address water damage issues causing safety concerns.	• Phase: Design • Completion: Fall 2025 Permit and construction documentation underway for renovations to the Locker/ Shower rooms.
All Inclusive Play Area & Adult-Assistive Bathroom Facility (Jollyman Park)	At Jollyman Park, Design and construct an all-inclusive playground and an adult-assistive bathroom facility adjacent to the new AIPG. (Externally Funded, in part)	• Phase: Construction • Completion: June 2025 Construction is underway.
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	• Phase: Design • Completion: 2027 Design process is underway.
Park Amenity Improvements	Funding for various park amenities such as benches, hydration stations, outdoor table tennis, cornhole, shade structures, pickleball striping, etc. (Multi-year funding).	• Phase: Design, Procurement • Completion: Ongoing Linda Vista DOLA hedge barrier implementation scheduled for Fall 2025. Jollyman Park will receive new bike racks, trash receptables, and picnic tables. Picnic tables for Creekside Park will be installed in Spring 2025.

ACTIVE PROJECTS (8) – Senior Civil Engineer (1.0 FTE)

Project Title	Description	Phase, Schedule, and Status
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)	• Phase: Bid • Completion: Spring 2025 Phase 2A Construction is underway. Council approved awarding the GC contract in February 2025.
Stevens Creek Blvd CL IV Bikeway Phase 2B and Bandley Intersection	Design and Construction of the separated bikeway along Stevens Creek Blvd from De Anza Blvd to US-85. This includes signal upgrades at Bandley Drive. (Externally Funded, in part)	• Phase: Design • Completion: 2025-26 Design is underway; 95% complete. Additional grant funding being sourced.
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)	• Phase: Design • Completion: 2025-26 East segment: revised design concept under analysis to verify impact to the trees on the adjacent property (Apple). Once that impact is deemed to be mutually acceptable, the final design will return to Valley Water for review.
Bollinger Road Corridor Study	Traffic analysis, topographic and utilities survey, and preliminary engineering of Bollinger Road. (Externally Funded, in part)	• Phase: Analysis • Completion: 2027-28
Roadway Safety Improvements - HSIP	High Friction pavement treatment and speed feedback signage added to seventeen locations. (Externally Funded, in part)	• Phase: RFP and Design • Completion: Winter 2025
McClellan Road Bridge Replacement	Removal and replacement of the bridge on McClellan Road near the entrance to	• Phase: RFQ/RFP for Project team • Completion: TBD

	McClellan Ranch Preserve. (Externally Funded)	
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)	• Phase: Design • Completion: 2025 Preliminary engineering/design is underway.
City Bridge Maintenance Repairs (BPMP)	Repair 4 bridges as recommended in the Caltrans Bridge Report along with additional improvements to prolong the useful life of the bridges. The work is partially funded (80%) through the Bridge Preventative Maintenance Program, a federally funded program.	• Phase: Construction • Completion: Spring 2025 Repairs are complete at SCB at Calabazas Creek (CC), Tantau at CC, Miller at CC. Creek-adjacent work at Homestead over Stevens Creek (SC) will be completed in June, after rainy season.

ACTIVE PROJECTS (2) – Project Manager, works in 2 PW Divisions (0.25 FTE)

Project Title	Description	Phase, Schedule, and Status
City Lighting LED improvements	Implement the transition of City's streetlight infrastructure from induction and other fixtures to LED fixtures to meet the "Dark Sky" Ordinance requirements and reduce light pollution and energy cost	• Phase: Construction • Completion: Procurement is underway; 12-18 months installation Council approved the award of the procurement and installation contract in January 2025.
Street Light Installation - Annual Infill	Infill of streetlights as requested by residents. (Multi-year funding)	• Phase: Ongoing • Completion: N.A.

ACTIVE PROJECTS (2) – Assistant Director of Public Works (0.0 FTE)

Project Title	Description	Phase, Schedule, and Status
EVCS expansion - Service Center	Design and Construction of infrastructure for EVCS for the City's Fleet vehicles.	• Phase: Design • Completion: 2026 Working with PG&E and SVCE on the design and engineering.
BCA Implementation: Senior Center fire alarm system	New Fire Alarm system for the Senior Center, and baseline specifications for other facilities. (Externally Funded, in part)	• Phase: Design • Completion: May 2025 Project team is working on bid documentation.

QUEUED PROJECTS (8)

Project Title	Description	Notes
Annual Playground Replacement	Replacement of older playground equipment that is dated and worn. (Multi-year funding)	RFPs for Little Rancho and Canyon Oaks playgrounds scheduled for Fall 2025.
School Walk Audit Implementation	Construct infrastructure-related improvements around schools that were identified as part of the comprehensive School Walk Audit study. (Externally Funded, in part)	• Phase: Ongoing • Completion: N.A. More projects expected to become active in Summer 2025.

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)	Paused while the east segment design is finalized.
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.	This segment is on hold until the other segments are designed
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.	Design documentation is 60% complete. Awaiting direction on City Hall project before further action on this project.
City Hall Improvements	Programming, Feasibility and Community Outreach to form the basis of a renovation strategy for the buildings.	Understanding of the overall City financial issues and scope delineation must advance before this project can progress.
Library Expansion Project (landscaping & donor wall)	Develop a design and construct a 5600 SF addition to the existing Library building. (Externally Funded, in part)	Grant funding ($1M) is received for Courtyard and Landscaping scope. Staffing required to move the project ahead. Donor Wall repair is complete.
SV Hopper EV Parking	Provide electric vehicle charging stations (EVCS) for SV Hopper (formerly VIA) fleet at Cupertino Sports Center.	Engineering analysis complete. Cost estimate and scoping to be finalized.