

CITY OF MOUNTAIN VIEW  
RESOLUTION NO.  
SERIES 2026

A RESOLUTION OF THE CITY COUNCIL OF THE CITY OF MOUNTAIN VIEW:

(1) AMENDING THE FISCAL YEAR 2025-26 ADOPTED BUDGET TO REDUCE REVENUE APPROPRIATIONS BY \$2,177,370 IN THE GENERAL OPERATING FUND, INCREASE REVENUE APPROPRIATIONS BY \$2,000,000 IN THE CAPITAL IMPROVEMENT RESERVE, INCREASE REVENUE APPROPRIATIONS BY \$1,000,000 IN THE STRATEGIC PROPERTY RESERVE, INCREASE REVENUE APPROPRIATIONS BY \$1,000,000 IN THE PARENTAL LEAVE RESERVE; (2) APPROPRIATE \$2,000,000 IN THE CITY ATTORNEY'S OFFICE, LIABILITY SELF INSURANCE FUND FOR LITIGATION CASES, APPROPRIATE \$2,000,000 IN THE GENERAL OPERATING FUND FOR A TRANSFER TO THE CAPITAL IMPROVEMENT RESERVE, APPROPRIATE \$1,800,000 IN THE PUBLIC WORKS DEPARTMENT, WASTEWATER FUND FOR WASTEWATER TREATMENT COSTS, APPROPRIATE \$1,000,000 IN THE GENERAL OPERATING FUND FOR A TRANSFER TO THE STRATEGIC PROPERTY ACQUISITION RESERVE, APPROPRIATE \$1,000,000 IN THE GENERAL OPERATING FUND FOR A TRANSFER TO THE PARENTAL LEAVE RESERVE , APPROPRIATE \$300,000 IN THE GENERAL FUND PARENTAL LEAVE RESERVE FOR THE PARENTAL LEAVE PROGRAM, APPROPRIATE \$185,000 IN THE CITY MANAGER'S OFFICE, GENERAL NON-OPERATING FUND FOR REVENUE MEASURE CONSULTING SERVICES, PILOT FUNDING FOR LOCAL ORGANIZATION, AND HOMELESS PREVENTION PROGRAM, APPROPRIATE \$150,000 IN THE FINANCE AND ADMINISTRATIVE SERVICES DEPARTMENT, GENERAL NON-OPERATING FUND FOR REVENUE MEASURE CONSULTING SERVICES AND TRANSIENT OCCUPANCY TAX AUDIT, APPROPRIATE \$148,300 IN THE COMMUNITY SERVICES DEPARTMENT, GENERAL NON-OPERATING FUND FOR ACTIVENET FEES, POWER WASHING SERVICES, AND LANDSCAPE MAINTENANCE SERVICES, APPROPRIATE \$125,000 IN THE PUBLIC WORKS DEPARTMENT, GENERAL NON-OPERATING FUND FOR FACILITIES SERVICES, APPROPRIATE \$74,200 IN THE PUBLIC WORKS DEPARTMENT, GENERAL OPERATING FUND FOR A FACILITIES MAINTENANCE SUPERVISOR POSITION AND TRANSPORTATION DIVISION POSITION RECLASSIFICATIONS, APPROPRIATE \$70,400 IN THE COMMUNITY DEVELOPMENT DEPARTMENT, GENERAL OPERATING FUND FOR A PUBLIC ART ADMINISTRATOR POSITION, APPROPRIATE \$48,000 IN THE HUMAN RESOURCES DEPARTMENT, GENERAL NON-OPERATING FUND FOR STAFF TRAINING, APPROPRIATE \$10,500 IN THE PUBLIC WORKS DEPARTMENT, SOLID WASTE LANDFILL 544 ACRES FUND FOR PERMIT FEES; (3) AMENDING THE FISCAL YEAR 2025-26 ADOPTED BUDGET TO TRANSFER AND APPROPRIATE \$155,000 FROM THE CAPITAL IMPROVEMENT RESERVE TO CIP 23-26, CITYWIDE TRAVEL DEMAND MODEL UPDATE, TRANSFER AND APPROPRIATE \$105,000 FROM THE CONSTRUCTION AND CONVEYANCE TAX FUND TO CIP 23-13, ANNUAL REAL ESTATE TECHNICAL AND LEGAL SERVICES, TRANSFER AND APPROPRIATE \$100,000 FROM THE CAPITAL IMPROVEMENT RESERVE TO CIP 26-13 PLANNED AND EMERGENCY FACILITIES; AND (4) AMENDING THE FISCAL YEAR 2025-26 ADOPTED BUDGET TO TRANSFER \$18,300 FROM THE INFORMATION TECHNOLOGY DEPARTMENT, GENERAL OPERATING FUND, TO THE CITY CLERK'S OFFICE, GENERAL OPERATING FUND, FOR NETFILE SERVICES (NET ZERO IMPACT)

WHEREAS, on June 24, 2025, the City Council adopted the Fiscal Year 2025-26 Budget (Resolution No. 19008), which appropriated funds for the revenues and expenditures proposed by said budget; and

WHEREAS, during the course of a fiscal year, the City Council may take actions that change or modify the City's existing and approved budgets; and

WHEREAS, additional appropriations need to be established in order to continue work on Council priorities, avoid delays in operations, and better reflect the financial conditions; and

WHEREAS, staff has presented written documentation, which is attached hereto as Exhibit A, which sets forth in particularity the changes in expenditures; now, therefore, be it

RESOLVED: by the City Council of the City of Mountain View that the recitals set forth above are true and correct and are hereby incorporated by this reference as if fully set forth in their entirety; and be it

FURTHER RESOLVED: that the City Council of the City of Mountain View hereby amends the Fiscal Year 2025-26 Adopted Budget to: (1) reduce revenue appropriations by \$2,177,370 in the General Operating Fund, increase revenue appropriations by \$2,000,000 in the Capital Improvement Reserve, increase revenue appropriations by \$1,000,000 in the Strategic Property Reserve, increase revenue appropriations by \$1,000,000 in the Parental Leave Reserve; (2) appropriate \$2,000,000 in the City Attorney's Office, Liability Self Insurance Fund for litigation cases, appropriate \$2,000,000 in the General Operating Fund for a transfer to the Capital Improvement Reserve, appropriate \$1,800,000 in the Public Works Department, Wastewater Fund for wastewater treatment costs, appropriate \$1,000,000 in the General Operating Fund for a transfer to the Strategic Property Acquisition Reserve, appropriate \$1,000,000 in the General Operating Fund for a transfer to the Parental Leave Reserve, appropriate \$300,000 in the General Fund Parental Leave Reserve for the parental leave program, appropriate \$185,000 in the City Manager's Office, General Non-Operating Fund for revenue measure consulting services, pilot funding for local organization, and homeless prevention program, appropriate \$150,000 in the Finance And Administrative Services Department, General Non-Operating Fund for revenue measure consulting services and transient occupancy tax audit, appropriate \$148,300 in The Community Services Department, General Non-Operating Fund for ActiveNet fees, power washing services, and landscape maintenance services, appropriate \$125,000 in the Public Works Department, General Non-Operating Fund for facilities services, appropriate \$74,200 in the Public Works Department, General Operating Fund for a facilities maintenance supervisor position and transportation division position reclassifications, appropriate \$70,400 in the Community Development Department, General Operating Fund for a Public Art Administrator position, appropriate \$48,000 in the Human Resources Department, General Non-Operating Fund for staff training, appropriate \$10,500 in the Public Works Department, Solid Waste Landfill 544 Acres Fund for permit fees; (3) transfer and appropriate \$155,000 from the Capital Improvement Reserve To CIP 23-26, Citywide Travel Demand Model Update, transfer and appropriate \$105,000 from the Construction and Conveyance Tax Fund To CIP 23-13, Annual Real Estate Technical and Legal Services, transfer and appropriate \$100,000 from the Capital Improvement Reserve to CIP 26-13 Planned and Emergency Facilities; and (4) transfer \$18,300 from the Information Technology Department, General Operating Fund, to the City Clerk's Office, General Operating Fund, for Netfile services (net zero); and be it

FURTHER RESOLVED: that the City Council of the City of Mountain View authorizes the City Manager or designee to transfer funds as necessary in accordance with appropriations set forth herein for the project and program expenditures identified in Exhibit A, attached hereto; and be it

FURTHER RESOLVED: that this Resolution shall be effective upon the date of its adoption.

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Exhibit: A. Fiscal Year 2025-26 Changes to Revenues and Expenditures

**Fiscal Year 2025-26  
Changes to Revenues  
February 24, 2026**

<b>Fund</b>	<b>Description</b>	<b>Adopted Budget</b>	<b>Change</b>	<b>Revised Budget</b>
General Operating Fund	Increase Revenue Appropriations for FY 2025-26 GF admin overhead from SRPC	\$ 8,199,000	\$ 4,100,370	\$ 12,299,370
Capital Improvement Reserve	Increase Revenue Appropriations for FY 2025-26 Transfer from General Operating Fund	1,881,000	2,000,000	3,881,000
General Operating Fund	Increase Revenue Appropriations for FY 2025-26 admin overhead from CIP	1,500,000	1,100,000	2,600,000
Strategic Property Acquisition Reserve	Increase Revenue Appropriations for FY 2025-26 Transfer from General Operating Fund	-	1,000,000	1,000,000
Parental Leave Reserve	Increase Revenue Appropriations for FY 2025-26 Transfer from General Operating Fund	-	1,000,000	1,000,000
General Operating Fund	Increase Revenue Appropriations for FY 2025-26 Business License Tax	5,423,000	351,000	5,774,000
General Operating Fund	Increase Revenue Appropriations for FY 2025-26 Transient Occupancy Tax	9,390,000	297,000	9,687,000
General Operating Fund	Decrease Revenue Appropriations for FY 2025-26 Utility Users Tax	10,801,000	(1,159,000)	9,642,000
General Operating Fund	Decrease Revenue Appropriations for FY 2025-26 Property Tax	84,168,000	(2,512,000)	81,656,000
<b>Total</b>		<b>\$ 121,362,000</b>	<b>\$ 6,177,370</b>	<b>\$ 127,539,370</b>

<b>Fund</b>	<b>Total</b>
General Operating Fund	\$ 2,177,370
Capital Improvement Reserve	2,000,000
Strategic Property Acquisition Reserve	1,000,000
Parental Leave Reserve	1,000,000
<b>Total</b>	<b>\$ 6,177,370</b>

**Fiscal Year 2025-26  
Changes to Expenditures  
February 24, 2026**

<b>Fund</b>	<b>Department</b>	<b>Description</b>	<b>Amount</b>
Liability Self Insurance Fund	City Attorney's Office	Litigation Budget	\$ 2,000,000
General Operating Fund	Non-Departmental	Transfer to the CIP Reserve	2,000,000
Wastewater Fund	Public Works	Palo Alto Regional Water Quality Control Plant (Treatment Plant) Expenses	1,800,000
General Operating Fund	Non-Departmental	Transfer to the Strategic Property Acquisition Reserve	1,000,000
General Operating Fund	Non-Departmental	Transfer to the Parental Leave Reserve	1,000,000
Parental Leave Reserve	Non-Departmental	Parental Leave Funding	300,000
CIP Reserve	Public Works	Transfer to CIP 23-26 Citywide Travel Demand Model Update	155,000
General Non-Operating Fund	Public Works	Additional Facilities Contract Services	125,000
Construction/Conveyance Tax Fund	Public Works	Transfer to CIP 26-26 Annual Real Estate Technical and Legal Services	105,000
General Non-Operating Fund	Finance and Admin. Services	2026 Revenue Measure Financial Consulting Services	100,000
General Non-Operating Fund	City Manager's Office	2026 Revenue Measure Strategies Consulting Services	100,000
CIP Reserve	Public Works	Transfer to CIP 26-13 Planned and Emergency Facilities	100,000
General Operating Fund	Community Development	Public Art Administrator Position	70,400
General Operating Fund	Public Works	Facilities Maintenance Supervisor Position	67,200
General Non-Operating Fund	Community Services	ActiveNet Fee Increases	60,000
General Non-Operating Fund	City Manager's Office	Pilot Funding to Local Organizations	50,000
General Non-Operating Fund	Finance and Admin. Services	Transient Occupancy Tax (TOT) audit	50,000
General Non-Operating Fund	Human Resources	Human Resources Department Staff Training	48,000
General Non-Operating Fund	Community Services	Power Washing Services	45,000
General Non-Operating Fund	Community Services	Landscape Maintenance Contract	43,300
General Non-Operating Fund	City Manager's Office	Homeless Prevention Direct Financial Assistance Program	35,000
General Operating Fund	City Clerk's Office	Transfer Netfile budget from IT to CCO	18,300
Solid Waste Fund	Public Works	Closed Landfill Environmental Health Permit Fee	10,500
General Operating Fund	Public Works	Transportation Division Position Reclassifications	7,000
General Operating Fund	Information Technology	Transfer Netfile budget from IT to CCO	(18,300)
<b>Total</b>			<b>\$ 9,271,400</b>

<b>Fund</b>	<b>Total</b>
General Operating Fund	\$ 4,144,600
General Non-Operating Fund	656,300
Parental Leave Reserve	300,000
CIP Reserve	255,000
Construction/Conveyance Tax Fund	105,000
Wastewater Fund	1,800,000
Solid Waste Fund	10,500
Liability Self Insurance Fund	2,000,000
<b>Total</b>	<b>\$ 9,271,400</b>