Attachment 1

City of
Mountain View

RECOMMENDED BUDGET
FISCAL YEAR 2026-27

Building the Mountain View of Tomorrow *Together*









THE CITY OF MOUNTAIN VIEW, CALIFORNIA OPERATING BUDGET FISCAL YEAR 2026-27



Submitted by:
Kimbra McCarthy, City Manager

Prepared by:
Arn Andrews, Assistant City Manager
Derek Rampone, Finance and Administrative Services Director
Grace Zheng, Assistant Finance and Administrative Services Director
Elliot Young, Principal Financial Analyst
Ann Trinh, Senior Financial Analyst
Natalie Poon, Financial Analyst

CITY OF MOUNTAIN VIEW
CALIFORNIA

CITY OFFICIALS

CITY COUNCIL

Emily Ann Ramos	Mayor
Chris Clark	Vice Mayor
Alison Hicks	Councilmember
Ellen Kamei	Councilmember
John McAlister	Councilmember
Lucas Ramirez	Councilmember
Pat Showalter	Councilmember

EXECUTIVE STAFF

Kimbra McCarthy	City Manager
Jennifer Logue	City Attorney
Heather Glaser	City Clerk
Audrey Seymour Ramberg	Assistant City Manager
Arn Andrews	Assistant City Manager
Lenka Wright	Chief Communications Officer
Danielle Lee	Chief Sustainability and Resiliency Officer
Christian Murdock	Community Development Director
Michael Sinor	CIO/Information Technology Director
John Marchant	Community Services Director
Kimberly Thomas	Deputy City Manager
Derek Rampone	Finance and Administrative Services Director
Brian Jones	Fire Chief
Wayne Chen	Housing Director
Maxine Gullo	Human Resources Director
Tracy Gray	Library Director
Michael Canfield	Police Chief
Jennifer Ng	Public Works Director

City Government Organization



Mountain View Residents



Mountain View City Council



City Attorney | City Manager | City Clerk | City Auditor *



City Manager's Office | Community Development | Community Services | Finance and Administrative Services | Fire



Housing | Human Resources | Information Technology | Library | Police | Public Works



City Boards, Commissions & Committees

Charter

- Environmental Planning Commission
- Board of Library Trustees
- Parks and Recreation Commission
- Rental Housing Committee

Non-Charter

- Bicycle/Pedestrian Advisory Committee
- Downtown Committee
- Human Relations Committee
- Performing Arts Committee
- Senior Advisory Committee
- Tennis Advisory Board
- Visual Arts Committee
- Youth Advisory Committee

* Finance and Administrative Services Director serves as City Auditor as appointed by City Council.

Table of Contents

TABLE OF CONTENTS

1. INTRODUCTION

Transmittal Letter 1-1
Council Work Plan Project Status Updates 1-37
Significant Accomplishments 1-42
Revenue and Expenditure Tables 1-51

2. CITY & COMMUNITY INFO

Community Profile 2-1
Top Ten Property Taxpayers 2-11
Revenue Comparison with Other Jurisdictions 2-12

3. GENERAL OPERATING FUND FIVE-YEAR FINANCIAL FORECAST

General Operating Fund Five-Year Financial Forecast 3-1

4. DEPARTMENT BUDGETS

General Notes 4-1
Fiscal Year 2026-27 Recommended Budget Appropriations Matrix 4-2
City Attorney's Office 4-5
City Clerk's Office 4-11
City Council 4-17
City Manager's Office 4-21
Community Development 4-33
Community Services 4-47
Finance and Administrative Services 4-61
Fire 4-73
Housing 4-85
Human Resources 4-95
Information Technology 4-105
Library 4-113
Police 4-123
Public Works 4-133

5. FUND SCHEDULES

Fund Structure Outline and Description of Funds 5-1
Fund Group Summaries 5-6
General Operating Fund 5-8
General Fund: Development Services 5-9
General Fund: Conveyance Tax Fund 5-10
Gas Tax Fund 5-11
Other Streets & Transportation Fund 5-12
Construction Tax Fund 5-13
Public Benefit In Lieu Fund 5-14
Other Transportation Developer Fees Fund 5-15
Housing Fund 5-16

TABLE OF CONTENTS
(Continued)

Community Stabilization & Fair Rent Act/Rental Housing Committee 5-17
Mobile Home Rent Stabilization Ordinance (MHRSO) 5-18
Successor Housing Agency Fund 5-19
Shoreline Golf Links/Michaels at Shoreline Restaurant 5-20
Downtown Benefit Assessment Districts Fund 5-21
General Special Purpose Fund 5-22
Land Use Document Fee Fund 5-23
Supplemental Law Enforcement Services Fund 5-24
Housing Grant Fund 5-25
Cable Television Fund 5-26
Shoreline Regional Park Community Fund 5-27
Storm Drain Construction Fund 5-28
Park Land Dedication Fund 5-29
Water Fund 5-30
Wastewater Fund 5-31
Solid Waste Management Fund 5-32
Equipment Maintenance and Replacement Fund 5-33
Workers' Compensation Self-Insurance Fund 5-34
Unemployment Self-Insurance Fund 5-35
Liability Insurance Fund 5-36
Retirees' Health Insurance Fund 5-37
Employee Benefits Self-Insurance Fund 5-38
Schedule of Interfund Transfers 5-39
General Fund Reserves 5-40

6. CAPITAL IMPROVEMENT PROJECTS

Fiscal Year 2026-27 Recommended Capital Improvement Program 6-1

7. MISCELLANEOUS INFORMATION

Regular Full-Time and Part-Time Position Allocation 7-1
Funding of Nonprofit Agencies 7-3
Funding of the Council Neighborhoods Committees 7-5
Citywide Memberships 7-6
Recommended Non-Discretionary On-Going Changes 7-7
Recommended Discretionary On-Going Changes 7-20
Recommended Limited-Period Expenditures 7-32
Recommended Capital Outlay 7-50
Recommended Equipment Replacement 7-51
Recommended Fee Modifications 7-53
Comparison of FY 25-26 and FY 26-27 Recommended Utility Rates 7-115
Calculation of Appropriations Limit 7-119
Debt Administration 7-120
Annual Debt Service Payments by Entity 7-124

TABLE OF CONTENTS
(Continued)

Annual Debt Service Payment Schedule to Maturity 7-125
Budget Preparation and Review Process 7-126
Financial and Budgetary Policy 7-128

8. SHORELINE REGIONAL PARK COMMUNITY

Shoreline Regional Park Community 8-1

9. GLOSSARY/ACRONYMS

Glossary/Acronyms..... 9-1

INTRODUCTION



Table of Contents

City of Mountain View

OFFICE OF THE CITY MANAGER
500 Castro Street, P.O. Box 7540
Mountain View, CA 94039-7540
650-903-6301 | MountainView.gov

May 29, 2026

Honorable Mayor and Members of the City Council:

In accordance with the City Charter, I am pleased to submit the Fiscal Year 2026-27 Recommended Budget to the City Council for consideration. The City Council was presented with the Preliminary Recommended Budget on April 14, 2026, for consideration and feedback, and will be presented with the Recommended Budget at a public hearing on June 9, 2026, with formal adoption anticipated at a public hearing on June 23, 2026. This transmittal letter summarizes the key components of the Recommended Budget.

BUILDING THE MOUNTAIN VIEW OF TOMORROW TOGETHER

The Fiscal Year 2026-27 Recommended Budget is structurally balanced and continues to allocate resources toward long-term service delivery, core Citywide functions, Council Strategic Priority areas, continuous organizational improvement efforts, and innovative programs important to the Mountain View community.

Although the budget is stable and balanced for Fiscal Year 2026-27, revenues are not growing at the same pace the City has experienced in prior years, and there remains significant economic uncertainty. As with most cities, repairs, maintenance, and the eventual replacement of aging facilities and infrastructure remain an ongoing need now and into the future. In addition, new initiatives to address the evolving nature of modern cities will require additional financial resources.

The City continues to exercise financial prudence when planning for the future and is prepared to weather any possible tough economic times. This includes recommending a structurally balanced budget for the General Operating Fund (GOF), the City's single-largest fund, which provides core services to the community.

While the Fiscal Year 2026-27 GOF budget and GOF Forecast provide sufficient financial resources to maintain current service levels, there is still a need to enhance and diversify the City's revenue streams to maintain ongoing fiscal stability and advance the bold initiatives the City is pursuing.

A key step in the process of enhancing the City's revenue streams was the passage of **Measure G** in November 2024, which was approved by 72.32% of Mountain View voters. Measure G amended the City's Real Property Conveyance Tax Ordinance to create a new tier for any property sales over $6.0 million. The new tier is Fifteen Dollars ($15) for each One Thousand Dollars ($1,000) of the total sales price.

Recognizing the many needs of the City, the Council adopted programmatic goals and a revenue allocation plan for Measure G revenues. The allocation plan includes:

- 35% to 40% toward Public Safety facilities;
- 30% to 35% toward Parks, Open Space, and Biodiversity initiatives;
- 20% to 25% to Affordable Housing; and
- 5% to 15% to other general government services, including road maintenance, bicycle and pedestrian safety improvements, and homelessness efforts, among other things.

Based on the first full year-to-date sales data, Measure G revenues will currently provide **$5.1 million** in support for these important goals. The table below shows the allocation of Measure G funds to date.

Measure G Funding Allocation To Date

Measure G Support Area	($ in thousands)
Transfer to Public Safety Reserve	$2,040
Transfer to Open Space Acquisition Reserve	$1,530
Transfer to Housing Fund	$1,020
General Government Services (see below for detailed allocations)	$510
Total Measure G Funding	**$5,100**

The General Government Services allocation is estimated at $510,000 (10%) and is intended for a broad range of City services. **Staff is recommending funding for the following General Government Services items in Fiscal Year 2026-27**:

- **Contract Services for Citywide Objective Design Standards: $175,000**
  Provides limited-period funding for consultant services to study and deliver design standards for Citywide development projects. A separate but complementary Capital Improvement Program (CIP) budget allocation of $54,000 has been included to update standard details for roadways, including streets, sidewalks, bike lanes, landscape strips, and green street infrastructure in the public right-of-way.

- **Transfer to CIP 27-22, Street Maintenance Project: $125,000**
  Provides additional funding to CIP 27-22, Street Maintenance Project, for annual roadway pavement maintenance, including application of various pavement treatments (fog seal, slurry

seal and overlay), adjustment of utilities and monuments, and installation of pavement markers and traffic lines.

- **Transfer to CIP 20-99, Sustainability Projects: $100,000**
  Provides additional funding to CIP 20-99, Sustainability Projects, which supports Citywide decarbonization and sustainability efforts.

- **Transfer to Economic Vitality Reserve: $100,000**
  Provides funding to the new Economic Vitality Reserve for economic vitality initiatives, including Downtown Mountain View activation, Citywide small business support, storefront vacancy programs, and other priorities outlined in the Economic Vitality Strategy.

While the passage of Measure G was an important step in ensuring the quality of life our residents deserve**,** there are still many critical, large-scale, long-term projects necessary to transform our community going forward. To address these projects, the City Council again made seeking additional funding sources for longer-term infrastructure improvements a strategic priority this year. The City has been reaching out to our residents to better understand which infrastructure improvements are most important. As we move through the process of a potential revenue measure in 2026, understanding our residents' biggest concerns will ensure that we are Building the Mountain View of Tomorrow Together.

POTENTIAL 2026 REVENUE MEASURE

Streets, Traffic, Bicycle, and Pedestrian Improvements

The City has made significant strides in many important areas, including continued improvements to our roadways. This includes improved road maintenance, traffic mitigation measures, and additional pedestrian and bicycle safety measures. The **Public Works Department is currently managing 79 transportation and street projects totaling $320 million** to maintain the City pavement network and continuously enhance bicycle and pedestrian facilities to promote active transportation and greener streets.

Notable projects include:

- Active Transportation Plan – The Active Transportation Plan (ATP) will provide a roadmap of programs, projects, and policies to support walking, rolling, and biking in the City. The Plan builds on existing planning documentation, including various Precise Plans, the Bicycle Transportation Plan, and the Pedestrian Master Plan. The draft report will be presented to the Council Transportation Committee in June 2026 to seek additional comments; to the Bicycle and Pedestrian Advisory Committee in August 2026; and to the City Council for approval in September 2026. The ATP is planned to work in tandem with the Biodiversity and Urban Forest Plan so that when complete streets projects are created, the routes have appropriate tree canopy and greenery for all users. The plan will also include policies to support updates to the City street standards. **The Plan will identify a multitude of projects that will significantly enhance active transportation efforts in the City, but with no currently identified funding sources.**

- Miramonte Avenue Improvements – The Miramonte Avenue Improvements project aims to enhance safety and create a consistent roadway design along the corridor. For the segment between Cuesta Drive and Castro Street, a road diet and Class IV protected bikeways have been implemented and are currently under construction, with completion anticipated by the end of 2026. The next segment, extending from Castro Street to El Camino Real, will also feature a road diet and Class IV protected bikeways. This phase is currently in the design stage, with construction expected to be completed in the fall of 2027.

- Rengstorff Grade Separation Project – The City has been working on the Rengstorff Grade Separation project for almost 20 years. This important project will provide much-needed transit, pedestrian, and bicycle safety improvements in the most economically disadvantaged area of the City. It will eliminate collisions at the tracks, significantly improving Caltrain operations and, in turn, support ridership growth, productivity, and customer experience. The project will also eliminate significant backups on Rengstorff Avenue at the Caltrain crossing and in front of the Mountain View Community Center and increase productivity and customer experience for VTA's Bus Route 40 and the Mountain View Community Shuttle, which are subject to major daily delays due to the at-grade rail crossing. The City is partnering with Caltrans and VTA to complete the design and construction of this long-awaited critical project for Mountain View. **This $400 million project is 75% funded. The City needs more than $100 million to complete this project and reduce the funding shortfall, making it more competitive for grants and other funding sources.**

- Castro/Villa and Castro/Dana Intersection Improvements – The Castro/Villa and Castro/Dana Intersection Improvements Project will enhance safety and accessibility by adding a central pedestrian crossing, installing new pedestrian signals, and upgrading existing traffic signals at both intersections. The project is currently in the design phase, with construction anticipated to be completed in fall 2027.

- Stevens Creek Trail Extension – This project proposes to extend the Stevens Creek Trail from its existing terminus at Dale Avenue/Heatherstone Way to West Remington Road in Sunnyvale, with an overcrossing over State Route 85 to connect to Mountain View High School. In September 2025, the City issued a Request for Proposals (RFP) for feasibility and trail alignment analysis, including preliminary design and concept drawings. **This phase is expected to take two years to complete, at which point the project will lack sufficient funding for construction**.

- Pavement Management Program – The City's most recent Pavement Management Program report, published in 2024, identified a Pavement Condition Index (PCI) of 67, which is classified as "Fair." The City has established a goal of maintaining a citywide PCI of above 70. To achieve this, staff have taken an aggressive approach to project delivery by prioritizing pavement work, assigning projects across multiple project managers, and consolidating paving efforts from multiple years into single projects. As a result, since 2024, the City has completed $18 million in paving projects and is preparing to deliver additional pavement projects totaling approximately $45 million by 2027. **The City currently has baseline funding of $6.5 million per year, but a minimum of $8 million per year is needed to maintain our existing PCI, and a minimum of $14 million per year for 5 years is needed to increase the PCI by 5 points**.

Affordable Housing

One of the most pressing issues in Mountain View and the greater Silicon Valley region is housing affordability. The City's focus on affordable housing includes the significant production of new units. The City has been a local and regional leader in building affordable housing for many years, earning the City the coveted designation from the State as a "**Prohousing Community**." Over the past ten years, the City has added more than 1,000 affordable housing units to Mountain View's housing supply, bringing the total to over 2,000 affordable units. To facilitate development, over the same period, the City has invested $100 million in housing funds and nearly 4 acres of land to affordable housing developers.

Recently completed projects include:

- La Avenida Apartments – **100 units** opened in 2025, serving families, homeless veterans, and other unsheltered individuals. This is the first fully affordable housing development in the City's North Bayshore area.

- Heartwood Apartments – **49 units** opened in 2024 for transition-aged youth coming out of the foster system and for unsheltered families. This is the City's first conversation of a hotel into permanently affordable housing.

This upcoming fiscal year is expected to be an incredibly productive year for affordable housing in Mountain View, with the following anticipated projects:

- 1265 Montecito – The latest affordable housing project is expected to be completed and open in July 2026, adding **85 new** units to the City. The project will serve households earning up to 60% Area Median Income and will include units for extremely low-income households as well as rapid rehousing units for households who were formerly unsheltered

- Lot 12 in Downtown Mountain View – This project, located on a former City parking lot, broke ground in February 2026 and will add **120 units** of affordable housing for families, those with intellectual and developmental disabilities, and extremely low-income households. Lot 12 will be the first affordable housing project in the City that will incorporate public art by a local artist, and a meeting space that will be available to the community. The project is expected to be completed in early 2028.

- 1020 Terra Bella – This project starts construction in the third quarter of 2026 and will end in 2028. It will add **108 units** of affordable housing. The project will serve families earning between 30% to 60% of Area Median Income.

- 87 East Evelyn (Phase 1) – This project is on a City-owned site one-half mile south of the Downtown Transit Center. Phase 1 of this project is expected to begin construction by the end of 2026 and be completed by the end of 2028. This project will add **161 units** of new affordable housing and will be the first fully affordable project in the City that will **include child-care** for future residents and the community.

- 96 West El Camino Real – This project will deliver **79 units** for the community. In addition to new housing, the development will include community-serving space intended to support

neighborhood and resident needs. Construction is expected to begin by the end of 2026 and be completed by the end of 2028.

These five projects will add over 550 new affordable housing units to the City's supply, increasing the current total of 2,000 units to nearly 2,550.

Additionally, the City has another six affordable housing projects in the pipeline, totaling approximately 600 units. Three of these are active projects that have been entitled and are seeking to secure funding, and three are potential City-owned sites, including one in North Bayshore that is being explored as an affordable condominium development. **Completion of these additional projects will increase the affordable housing supply in Mountain View to 3,150 units. The estimated funding gap needed to complete these projects is $75-90 million.**

Parks and Open Spaces

The City's parks and recreation programs are an essential part of what makes this City a great place to live, work, and play. Although there are efforts underway for significant park expansion**,** there is a tremendous opportunity to better meet the evolving needs of the community and to create more access to open space in neighborhoods such as Monta Loma, Rex Manor, Whisman, and other neighborhoods north of Central Expressway, as well as the Central and San Antonio areas.

Towards that end, the City has developed a Parks and Recreation Strategic Plan. The purpose of the Strategic Plan is to define a clear vision and action plan for the future of Mountain View's parks and open spaces, trail system, recreation facilities, and recreation programs and services. However, **implementing the Strategic Plan's vision comes at a high cost and will require the City and the community to work together**. While the City's existing funding sources - including the General Fund, Capital Improvement Program, Tree Mitigation Fund, and limited reserve funds - support ongoing operations and incremental capital improvements, they are not sufficient to fully achieve the Plan's vision, goals, and objectives. **More than $100 million will be needed to acquire land for new parks and implement the projects and priorities outlined in these Plans.** Land acquisition alone is estimated at approximately $10 million per acre, while design and construction costs average of $3-6 million per acre, based on 2025 cost estimates and recent City project actuals, resulting in a total cost of $13-16 million per acre. Using this estimate, a new 5-acre neighborhood park would cost $65 to $80 million.

The Strategic Plan also directly complements the City's Biodiversity and Urban Forest Plan, which will come to Council for adoption in June 2026. This Plan will be the first of its kind in the Bay Area to provide a clear set of priorities, goals, and objectives for increasing and supporting biodiversity for the long-term. It outlines strategies to enhance ecosystem health, habitat connectivity, and the protection of native species across public and private landscapes. The Plan also integrates and updates the 2015 Community Tree Master Plan into a broader vision and blueprint for the management and enhancement of the urban forest throughout the City. The City has partnered with the San Francisco Estuary Institute to develop the Biodiversity Plan, which is built on science-based guidance. The Recommended Budget includes $125,000 for nonprofit services to provide outreach and programs to support the City's urban forest preservation and enhancement.

Public Safety

With most of the City's fire stations reaching the end of useful life and needing substantial renovation, a Fire Station Masterplan was proposed in this year's 5-year CIP to start in Fiscal Year 2026-27. This document will evaluate existing facilities, identify needs, and propose options, costs, and sequencing plans for future improvements or new buildings. For example, **the City has two fire stations that are 55 and 61 years old, respectively, that need significant modernization and repairs, for which no funding has been identified. The costs to upgrade these aging buildings are over $80 million.**

In addition, in 2019, a project began to update and install new Personal Protective Equipment (PPE) storage areas for the fire stations. This project eliminates the need to store potentially contaminated PPE in general staff areas. This project is anticipated to be completed in the fall of 2026. The recommended budget includes $89,100 for testing, cleaning, and replacement of critical PPE.

Additionally, new projects are planned for Fiscal Year 2026-27 to mitigate potential health impacts for Fire and Police employees, including:

- Fire Station Flooring – This project will remove all carpet flooring throughout each fire station and replace it with a hard surface flooring in order to minimize exposure to potentially harmful carcinogens. Hard surface flooring is easier to disinfect and maintain and has a much longer lifecycle than carpet.

- Improvements to Diesel Exhaust Extrication System – This project will retrofit all diesel exhaust systems in each firehouse to enable firefighters to hook up the diesel exhaust hoses outside the fire station prior to the apparatus driving into the fire station. This will result in a significant decrease in diesel exhaust emissions within the fire station and living quarters.

- Mental and Physical Health and Wellness Efforts – Over $200,000 is included in the Recommended Budget for cardiovascular and metabolic screenings, disease prevention, and trauma and resiliency training.

Sustainability

Over the past decade, the City has adopted and implemented a series of plans and programs to reduce local greenhouse gas emissions. These efforts reflect a coordinated, evolving strategy, with each plan building on prior initiatives to advance emissions reductions and move the City towards a 2045 carbon-neutrality target. Important accomplishments during this time include the City's leadership in the creation of Silicon Valley Clean Energy, which has enabled access to carbon-free electricity, the development of reach codes to support building electrification, implementation of renewable energy, battery storage, electric vehicle (EV) charging, and building electrification projects at municipal facilities, and successful rebate programs to support the transition to electric water heaters and bikes.

A Five-Year Decarbonization Plan is anticipated to be adopted by the Council by the end of 2026. This plan outlines the next five years of high-impact programs, policies, and projects to advance carbon neutrality. Since natural gas use in buildings and gasoline and diesel use in transportation are projected to account for the majority of community emissions by 2045, the five-year plan prioritizes building electrification and acceleration of EV adoption.

Infrastructure and ecosystem projects included in the plan are summarized below:

- EV Charging Infrastructure - The persistent lack of at-home charging remains a significant obstacle to EV adoption, particularly in existing multifamily residences. This project seeks to expand access to EV charging at and near existing multifamily properties, including at City-owned parking facilities.

- Mobility Hubs and Micro-Mobility Opportunities – This project will develop a network of high-visibility mobility hubs in key locations, such as the Downtown Mountain View Transit Center and City facilities, that could combine bike, scooter, and car-sharing resources, EV charging stations, shuttle access, and wayfinding.

- Affordable Housing Preservation and Seismic Safety Project – This currently unfunded project would provide critical health and safety improvements, including emission-reducing utility upgrades, seismic retrofits, and essential building upgrades, for older affordable rental housing.

- Ecosystem Sequestration – The ability of the ecosystem to sequester carbon is an important strategy to achieve the City's sustainability goals and support community resilience. Aligned with the City's Biodiversity and Urban Forest Plan, the Five-Year Decarbonization Plan includes actions to increase the urban forest and implement conservation and restoration projects to improve the capacity of natural areas to sequester greenhouse gas emissions and support ecosystem health in Mountain View.

- Municipal Building Solar and Battery Storage Installations – The approach of pairing solar arrays with battery storage across municipal facilities could be replicated or enhanced at many sites to increase use of local, renewable energy and to increase savings and resilience by having backup power to both reduce peak energy loads and have power available during power outages for continuity of operations. There are solar arrays that have just been installed at the Graham and Whisman gymnasiums and the Senior Center, which could be paired with battery storage. There are also four additional sites where solar is planned or under evaluation: the new Public Safety Building, the Library, City Hall, and the Rengstorff Aquatic Center. These could also potentially be paired with battery storage.

These important efforts towards building a more sustainable future will require investments of more than $30 million, for which the City has not identified funding.

CONTINUOUS ORGANIZATIONAL IMPROVEMENT EFFORTS

Similar to recognizing the needs for our built environment, the City recognizes the importance of enhancing the organization to best serve the community now and into the future. Over the past several years, we have been evolving the City organization in a positive way to best meet the needs of our community and changing business environment. Continuing to identify more efficient service delivery and embracing technology in our day-to-day work is more important now than ever. **Over the coming years, the ability to continuously improve through reinvention and the automation of many of our processes will enable the Mountain View organization to thrive.** This commitment to innovation is embodied in the City Council-adopted Strategic Priority of Organizational Strength and Good Governance.

Among other efforts, the following will be underway over the next fiscal year to better serve the City Council and community while continuing to deliver exceptional services:

Transportation Division Reorganization

At the Mid-Year Budget Update in February 2026, Council approved the reorganization of the Transportation and Business Services Division and the Engineering Division within Public Works to create a new division focused solely on transportation and traffic. This new division will combine the Transportation Planning and Traffic Engineering sections and will be led by a **new Chief Transportation Officer**. The division will guide the implementation of major policy initiatives, including the Active Transportation Plan, Vision Zero, Community Shuttle, and Transportation Demand Management. This position will also focus on the City's entire transportation ecosystem and how parks, trees, biodiversity, art, and design connect with how people experience our streets and roads. Updating the City's Standard Details and creating complete green streets are critical to this effort. Recruitment for the Chief Transportation Officer will start in the summer of 2026.

Bringing Transportation Planning and Traffic Engineering into the same division will improve communication, coordination, and collaboration as the team works to advance the City's transportation and design goals. In addition, moving Traffic Engineering out of the Engineering Division will reduce the City Engineer's overall workload, allowing greater focus on capital project delivery.

The Recommended Budget also includes $151,700 in funding for an Associate Transportation Planner position to support the development and delivery of transportation-related projects.

Library Hours Expansion

The City's Mountain View Public Library is one of the community's most valued assets, with over 1.3 million books and other materials checked out annually. At the Mid-Year Budget Update in February 2026, Council approved the addition of 1.0 FTE Librarian II and 1.0 FTE Lead Security Services Guard position to support the expanded public service hours at the Mountain View Public Library.

To continue supporting these expanded hours, the Recommended Budget includes $259,500 in Limited Period funding to continue a Lead Security Guard position, and a half-time Library Assistant I/II position to support the extension of Library service hours on Sundays. These resources are expected to continue enhancing service availability, improving customer access during peak weekend demand, and advancing the City's goals related to equitable service delivery and community responsiveness.

Long-range Planning Focus

The City prides itself on forward-looking land use planning to meet the growing needs of residents and businesses in Mountain View. This has been reflected in the Fiscal Years 2023-25 and 2025-27 Council Work Plans, which prioritized staff work on eight activities led by the City's long-range planning staff. In addition, long-range planning staff has led more than a dozen implementation programs in the City's 2023-2031 Housing Element since its adoption in 2023. This work is currently led by two staff positions (a Planning Manager and a Principal Planner) in the Planning Division of the Community Development Department, which has limited the ability to efficiently advance these activities. Introducing a second Principal Planner to support long-range planning activities will increase capacity for the City to continue

advancing the long-term needs of the community. As a result, the Recommended Budget includes $294,400 for a **new Principal Planner** position in the Community Development Department to enhance the City's capacity to execute long-range planning activities.

Objective Design Standards

Council has identified the creation of objective development and design standards as an important Fiscal Years 2025-27 Council Work Plan project. These standards are intended to clearly communicate the City's design expectations to developers on private development prior to submitting an application, while also complying with state law requirements for the review of housing projects. To complement this work, the Public Works Department will also update the City's Standard Details for roadway, sidewalk, and other public right-of-way infrastructure that is often built in tandem with private development. Collectively, these standards will set a clear vision for desirable development, green streets, and transportation corridors in Mountain View.

The Recommended Budget includes $175,000 for the preparation of objective design standards as part of the FY 2025-27 Council Work Plan item led by the Community Development Department. The CIP Recommended Budget also includes $54,000 for updates to Public Works Department Standard Details for roadways, including streets, sidewalks, bike lanes, landscape strips, and green street infrastructure in the public right-of-way.

Technology Improvements and Responsible Use of Artificial Intelligence

Like many municipalities, the City's legacy systems are outdated and nearing the end of their useful lives. As we position the City for the future, it's incumbent on us to transition to newer systems that will support the community and the organization well into the future.

A business transformation occurring next fiscal year is the implementation of a new **Utility Billing System**. The City's current Utility Billing System is based on a 1990s-era system that is no longer supported and cannot be upgraded. The new system will provide significant opportunities to automate billing processes for water, wastewater, and recycling. In addition to replacing the existing system, this implementation will allow for a single, comprehensive, and integrated solution to manage the City's utility business functions. The project is slated to be completed in early 2027.

In an exciting development, staff is working on procuring a **Land Management System** (LMS) in Fiscal Year 2026-27. Sometimes called a "Community Development System," LMS is a software suite comprising several applications that manage the creation, issuance, and tracking of development-related activities, including planning and zoning, permitting, inspections, licensing, code enforcement, and parcel/address management. A multi-department City team is currently outlining the specifications for procuring this next-generation process and technological improvement.

In addition, staff is working on the deployment of a **Work-Order Management System** that will enable significant efficiencies across multiple departments. The goal of the work order management application is to provide paperless processes to handle Service Requests, Work Orders, Preventive Maintenance tasks, Asset Management, and Reporting Services. In addition, this solution will be integrated with the City's existing Geographic Information System (GIS) to manage asset inventories, including all GIS datasets that

will have work orders performed against them. Staff has identified a vendor to position this important project to launch next fiscal year.

To support these important new and ongoing initiatives, the Recommended Budget includes the following budget requests:

- Temporary Staffing for Information Technology: $406,400
- IT Analyst I/II Position (1.0 FTE) converted to full-time from limited-period funding: $266,100
- Information Technology Services, Licenses, and Software Renewals: $102,700
- Limited-period funding for contract services for the City's fiber network contract: $120,000

The ethical use of Artificial Intelligence (AI) is also important to the City's technological future. The City, like many jurisdictions across the country, has been working to understand how to appropriately integrate AI-related products into City service areas. Recognizing the critical role governance will play in the ethical use of AI, in March 2024, the City joined the GovAI Coalition and signed the Coalition's Open Letter to support its mission to promote responsible, purposeful AI in the public sector. The GovAI Coalition was established "to give local government a voice in shaping the future of AI and ensure that AI development is geared toward the benefit of society." The City has been working with a group of representatives from over 250 local, county, and state governments across the nation to promote responsible and purposeful AI in the public sector.

Additionally, the City established its own internal AI Advisory Group to support and promote the City's AI use. The initial goal of the Advisory Group was to develop an **AI Appropriate Use Administrative Policy** to guide decision-making by staff who purchase, configure, use, or support AI systems. In addition, the Advisory Group developed easy-to-understand guidelines, "Do's" and "Don'ts," for desk reference.

One key principle of AI adoption in the public sector is that it should be driven by a solid business use case. The City should pursue AI adoption only after researching potential use cases from other government agencies, organizations, and AI leaders, and focus on those that best align with the City's strategic goals. The initial focus will be on relatively low-cost, task-specific solutions that pose minimal risk and disruption to current processes.

The following are the specific business use cases identified by staff, the Council Strategic Priority it supports, and the potential AI solutions under consideration:

- **Expanded Translation Services – Community For All** – AI-powered translation services use artificial intelligence to translate text, speech, and even images across various languages. The City has procured a vendor, and implementation is underway.
- **Enhanced Dispatcher Efficiency – Organizational Strength & Good Governance** – The Police Department has been researching an integrated emergency and non-emergency call handling,

translation, and quality assurance system that would enhance dispatcher efficiency, improve response times, and reduce caller hold times.

- **Institutional Knowledge Retention and Access – Organizational Strength & Good Governance** – The City has experienced significant turnover over the past five years and, as a result, has lost substantial human-centered institutional knowledge. However, much of the information that new and existing employees would want to access is likely available in archived staff reports, resolutions, and minutes dating back decades. Staff have been researching firms that will initially establish a closed system for City-only-generated content and then use AI-powered assistants to search the City's own verified documents, ensuring accuracy and data privacy.

- **Greater Community Access/Transparency – Organizational Strength & Good Governance** – Staff has been researching the use of AI-powered chatbots and agents/assistants to assist residents with their questions and/or concerns. Chatbots or virtual assistants can handle a range of resident inquiries, from simple questions about office hours to complex queries about permit applications.

These technological advances will make our government more accessible to all members of our community.

SMALL BUSINESS SUPPORT AND ECONOMIC VITALITY

The Economic Development Division continues to advance key initiatives that implement the Council-adopted Economic Vitality Strategy and enhance the vibrancy of Downtown and businesses Citywide.

Small Business Support

Supporting small businesses and reducing storefront vacancies remain core priorities for the City. Through targeted programs and technical assistance, the City works to strengthen local businesses, enhance the visual appeal of commercial corridors, and encourage new business activity.

The City Council recently approved a series of **Small Business zoning code updates** designed to support small businesses and modernize land-use regulations. These updates streamlined permit provisions for certain small-footprint land uses, removed Change of Use Permit requirements, reduced the need for Conditional Use Permits for certain types of active businesses (e.g. retail, restaurants, personal service, and indoor recreation and fitness centers), and reduced minimum parking standards for retail and personal service uses. Together, these changes help the City remain regionally competitive while better aligning zoning regulations with current retail and service market trends. The updates also simplify the code, making it easier and less expensive for businesses to open in Mountain View.

Another important resource for entrepreneurs is the **Business Ambassador Team**, a multi-department collaboration that provides technical permitting support to new and expanding businesses. The team assists business owners in navigating the permitting process and identifying potential challenges early, helping projects move forward more efficiently.

The **City's Façade Improvement Grant Program** has supported 14 small business projects to date, helping businesses invest in storefront improvements that enhance the customer experience and strengthen neighborhood commercial areas. Grant funds have supported improvements such as exterior painting,

new signage, and architectural upgrades. Following recent program updates approved by the City Council, the program will provide increased flexibility and financial support to Mountain View small businesses into next fiscal year. The City is also exploring partnerships that would make low-cost loan financing available to qualifying small businesses.

The Recommended Budget includes $315,000 for grants and services to support the ongoing administration of the City's small business programs.

Downtown Placemaking and Visitor Experience

Recent investments in placemaking are enhancing the Downtown experience for residents and visitors alike. Last year, a "Ribbons" decorative street treatment was installed along the Castro Street Pedestrian Mall, adding color and reinforcing Downtown's identity as a vibrant community gathering space.

New pedestrian wayfinding signage was installed this spring to help visitors navigate Downtown and locate key destinations, including public parking facilities and community attractions. The signs feature visual elements inspired by Mountain View's history and surroundings, reinforcing the community's character and sense of place.

With several public and private projects planned across Downtown in the coming years, the City has also launched a strategic communications initiative to strengthen outreach and keep the community informed about construction timelines and project impacts. As part of this effort, the City introduced a new Downtown sub-brand, "Downtown MV in Motion." Inspired by the colorful decorative street treatment, the brand reflects the dynamic energy of Castro Street and celebrates everyday moments such as enjoying live music, playing street games, or gathering with friends.

The Recommended Budget includes $53,000 to evaluate the creation of a Property-Based Improvement District (PBID) to provide enhanced services for Downtown visitors and businesses, and $36,000 for enhanced cleaning of Downtown parking structures.

Downtown Pop-up and Vacancy Reduction

The City has taken a comprehensive approach to reducing Downtown vacancies through permitting process improvements, zoning amendments, proactive engagement with commercial property owners and brokers, grant assistance, permit navigation, and other activities. These combined efforts focused on reducing Downtown vacancies have resulted in a 28% reduction in vacant retail square footage in the Downtown between 2024 and 2026.

One notable addition to the Downtown includes the "Don't Eat Me" pop-up retail space in a formerly vacant storefront. In collaboration with MOMENT, the pop-up shop opened at 293 Castro Street in December 2025. This one-year program represents a proactive strategy to address commercial vacancies while providing brick-and-mortar retail space for four creative microbusinesses.

The Recommended Budget includes $100,000 for the Council Work Plan Pedestrian Mall Storefront Activation program.

2026 Major Sporting Events

Major regional sporting events in 2026 offer an opportunity to boost economic activity and showcase Mountain View as a destination for visitors and residents alike.

The City's 2026 Super Bowl activations were highly successful. A Downtown tailgate event held on the Saturday before the big game featured live music, games, and community giveaways. The activation brought significant activity to Downtown, resulting in a 39% increase in visitors compared to the same day last year and a 21% increase in average dwell time, demonstrating that the event attracted more people who stayed longer. To further support local businesses, the City created a Business Fan Fest Map highlighting special promotions and events hosted by businesses across the City. The map received more than 8,000 views, helping connect visitors with Mountain View merchants and restaurants.

Building on this momentum, the City is preparing for the 2026 World Cup, during which multiple matches will be held at Levi's Stadium in June and July. The City has planned for **"Summer of Soccer"** activations, including Downtown watch parties for key games, business promotions, and community events designed to celebrate the tournament while supporting our local businesses. The City is partnering with the Mountain View Chamber of Commerce to promote local establishments and encourage visitor spending, while also collaborating with local youth soccer organizations to create opportunities for play in parks throughout the City. These efforts aim to boost local economic activity, increase visitor engagement, build community, and elevate Mountain View's visibility as a welcoming destination.

Public Art and Culture

Arts and culture also play an important role in shaping a vibrant community and supporting the Mountain View of Tomorrow.

The City is currently developing its first **Public Art Strategy**, a comprehensive 10-year roadmap that will guide the integration of public art into everyday spaces throughout Mountain View. During the outreach phase of the strategy, more than 700 community members shared feedback about the types of art they would like to see and where it should be located. The final strategy will be brought to Council for adoption in the fall of 2026.

To further expand the City's public art efforts, the City Council recently approved funding for a **new Public Art Administrator** position as part of the midyear budget update. This position will play a key role in implementing the Public Art Strategy, modernizing the City's Public Art Program, and expanding opportunities for residents and visitors to engage with art across Mountain View.

Several new public artworks have been installed across the City this year, including art on 10 safety bollards in the Castro Street Pedestrian Mall, a mural at Rengstorff Park, and a colorful art installation at the Mountain View Train Depot. The City is also exploring new ways to connect the community with artists and creative works. An artist talk and reception with artist Don Hershman brought together more than 90 attendees for a conversation about his series, "The Art of Code Switching," hosted at the Mountain View Center for Performing Arts (MVCPA).

This year also represents a milestone for the MVCPA, marking its **35th Anniversary**. The anniversary celebration is envisioned to include a two-day weekend event featuring a free open house and movie

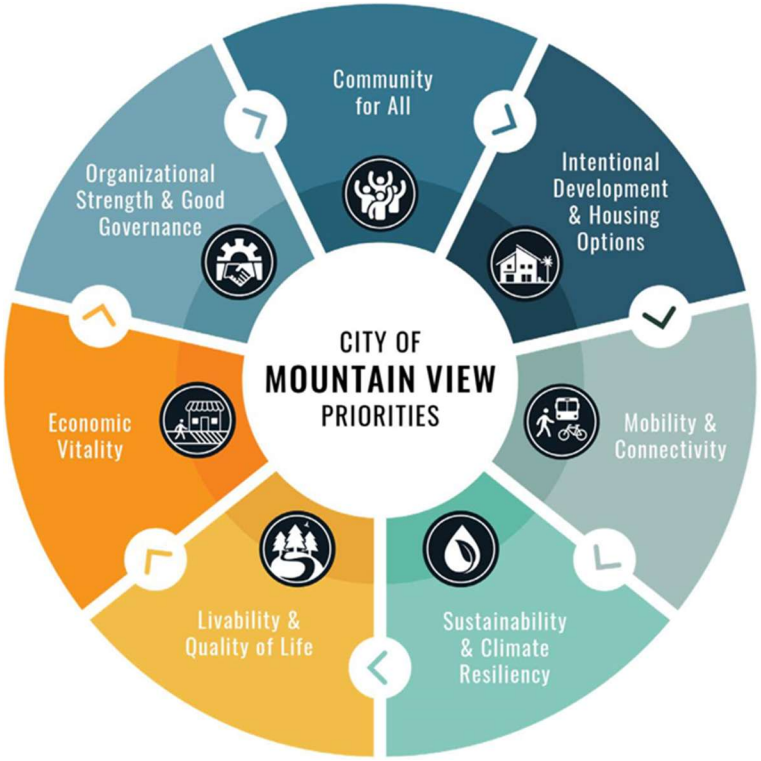
screening, as well as a ticketed performance by a headlining artist during a separate weekend. This milestone event is a testament to the City's longstanding dedication to the performing arts and the invaluable community support over the years.

The Recommended Budget includes $186,200 in funding for the MVCPA 35th anniversary celebration and $150,000 for Business and Arts Promotions to support placemaking, arts initiatives, and public space activations.

COUNCIL STRATEGIC PRIORITIES AND WORK PLAN – FISCAL YEARS 2025-27

The City Council has adopted seven Strategic Priorities to support the City of Mountain View Vision:

> *"A welcoming and vibrant city that plans intentionally and leads regionally to create livable, sustainable neighborhoods, access to nature and open spaces, and a strong, innovation-driven local economy."*



On June 24, 2025, the City Council adopted the Fiscal Years 2025-27 (FY 25-27) Council Work Plan, which identifies **16 priority projects to advance the Council's Strategic Priorities**. On February 24, 2026, the City Council received a six-month update on the Work Plan's implementation.

Please see the "Council Work Plan/Accomplishments" section following this Transmittal Letter for a comprehensive update on the status of these projects after the first 12 months of implementation, as well

as progress on additional Council priorities from prior Work Plans that are not included among the 16 identified priority projects in the current cycle.

OVERVIEW OF BUDGET DOCUMENT

The Fiscal Year 2026-27 Recommended Budget document, which includes all City funds, is divided into nine sections as follows:

1. Introduction—Includes a summary of the City's overall financial plan and recommended changes;

2. City and Community Information—Includes the community profile and other information about the City;

3. General Operating Fund Forecast—Includes the General Operating Fund (GOF) five-year revenue and expenditure forecast and an economic update on federal, state, and local trends;

4. Department Budgets—Includes operating plans for all City departments;

5. Fund Schedules—Includes recommended budgets for all funds;

6. Capital Improvement Projects—Includes the Recommended Capital Improvement Program (CIP) for Fiscal Year 2026-27;

7. Miscellaneous Information—Includes description of the budget process, position listing, debt administration and payments, and other information;

8. Shoreline Regional Park Community—Includes the recommended budget for the Shoreline Regional Park Community; and

9. Glossary and Acronyms—Includes the glossary and acronyms for this document.

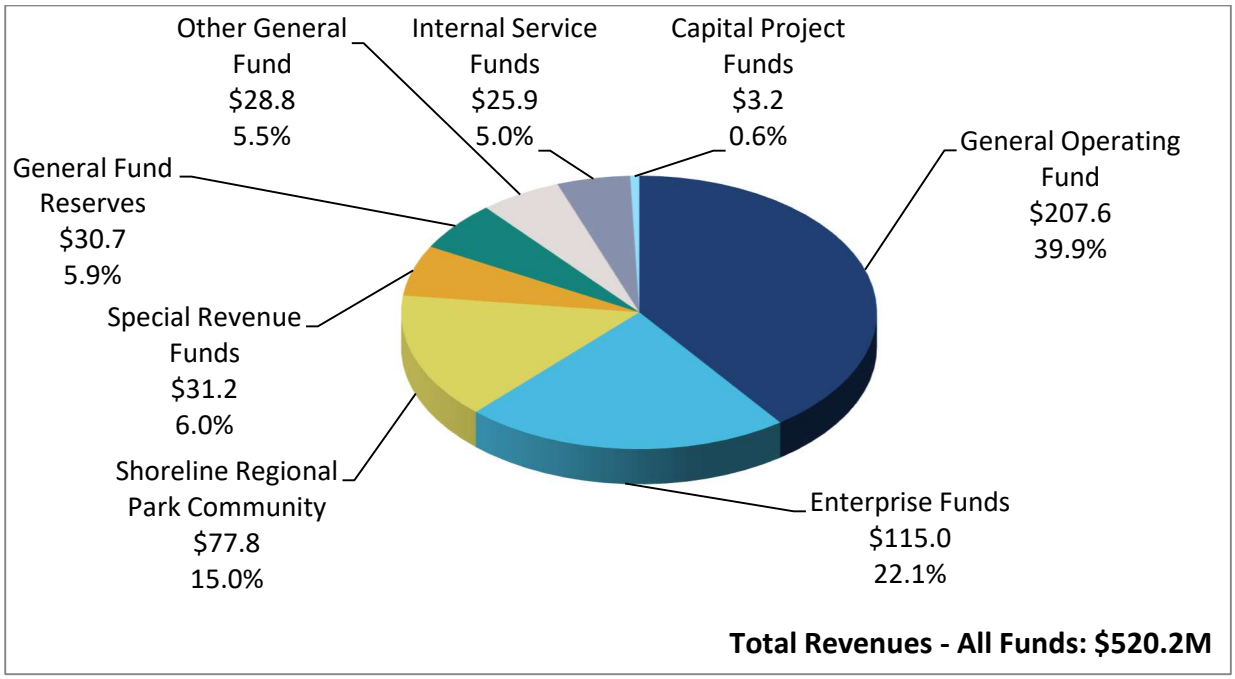
This budget has been prepared in accordance with Section 1103 of the City Charter, the state Constitutional limit on the proceeds of taxes, and all applicable regulations.

FISCAL YEAR 2026-27 BUDGET OVERVIEW

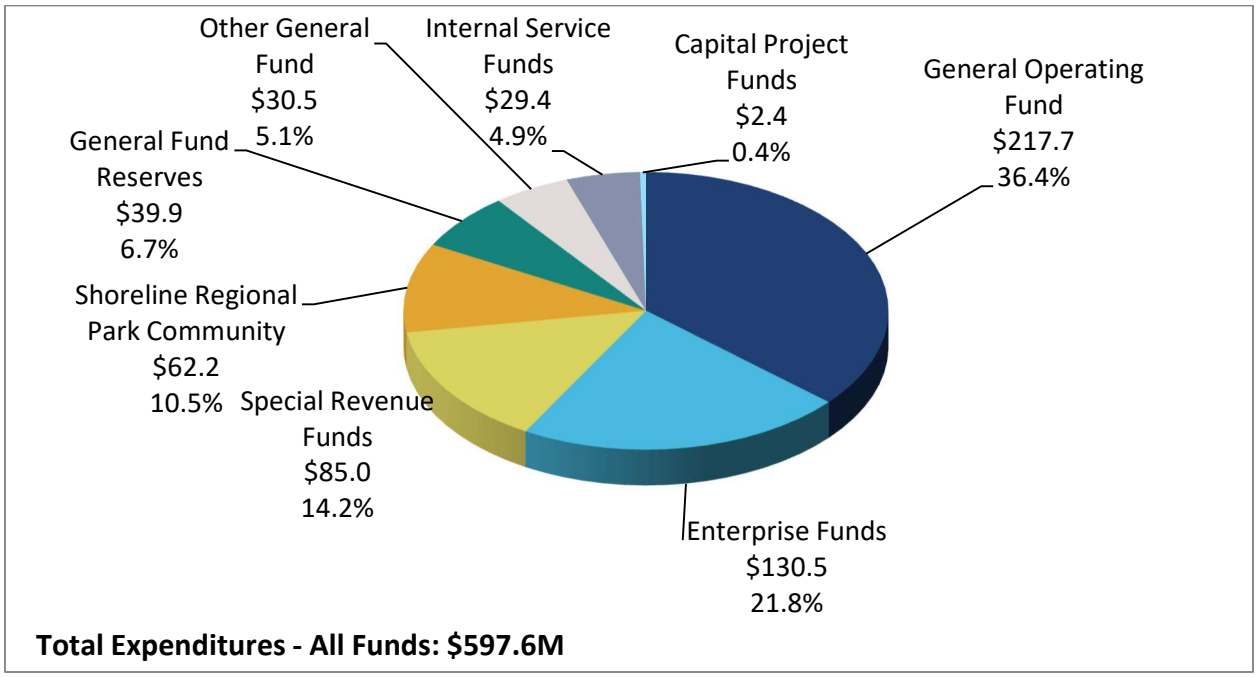
The Fiscal Year 2026-27 Recommended Budget reflects a continued trend of modestly positive but slowing economic conditions, driven by uncertainty in key economic indicators and limited growth in major revenue sources, including property tax, sales tax, and other local taxes.

The total Recommended Budget for Fiscal Year 2026-27 includes $520.2 million in revenues and $597.6 million in expenditures (excludes a projected vacancy factor of $11.3 million). Some expenditures, such as capital projects, are funded from existing available resources, including the planned use of reserves. The Fund Schedules Section of this document presents the City's financial picture in detail.

Total Fiscal Year 2026-27 Recommended Revenues—All Funds
(dollars in millions)



Total Fiscal Year 2026-27 Recommended Expenditures—All Funds
(dollars in millions)



**Revenue may be less than expenditures due to the use of fund balance/equity in excess of reserves.*

GENERAL OPERATING FUND

The General Operating Fund (GOF) is the single largest City fund and provides funding for core community services, such as public safety (Police and Fire), Parks, Recreation, Library, some Planning, Public Works, Sustainability, and all City Administration support functions, including City Attorney, City Clerk, City Manager, Human Resources, Finance and Administrative Services, and Information Technology. These core community services, paid for in the GOF, are primarily supported by major revenue sources, including property taxes, sales taxes, use of money and property (lease revenue), and other local taxes (business license, transient occupancy, and utility users). These four major GOF revenue sources account for $167.5 million, or 80.7%, of the GOF revenue in the Fiscal Year 2026-27 Recommended Budget. The remainder of revenues in the GOF are generated by a variety of other resources.

The GOF's financial health is shaped in large part by economic forces beyond the City's control. Many GOF revenues are closely tied to broader conditions in Silicon Valley, the greater Bay Area, and the state. During the Great Recession of 2008, declines in property tax, sales tax, and transient occupancy tax (TOT) revenues resulted in structural deficits for four consecutive fiscal years before corrective actions were implemented. By proactively addressing these challenges, the City strengthened its financial position and was better prepared for the subsequent economic recovery. In addition, **the City's sustained fiscal discipline has supported its AAA credit rating for more than a decade, including its most recent rating in 2026, a distinction held by only a limited number of California cities**.

Over the past several years, the City's major revenues have generally remained strong, benefiting in part from inflationary pressures and higher interest rates; however, growth has moderated and is no longer at the pace experienced in prior years. Staff continues to closely monitor revenues and expenditures throughout the year. Despite incorporating the most current available data into projections, significant uncertainty remains regarding future economic conditions. Factors such as geopolitical tensions, shifting trade policy, federal spending reductions, and workforce changes, as well as resulting impacts on consumer confidence and financial markets, continue to contribute to volatility in economic forecasts. As a result, revenue and expenditure projections remain inherently challenging.

The City maintains fiscally prudent budgeting practices, including balancing ongoing expenditures with ongoing revenues and adopting structurally balanced operating budgets. In recent years, stronger-than-expected revenue performance produced a higher-than-normal operating balance, enabling the City to address a portion of its infrastructure needs and unfunded liabilities. While forecasting remains uncertain in the current environment, the GOF Recommended Budget for Fiscal Year 2026-27 continues this tradition of fiscal balance and is projected to achieve a nominal operating balance.

A summary of the GOF Recommended Budget is summarized below (dollars in thousands):

Total Revenues	$207,574
Total Expenditures	(207,424)
Operating Balance	$ 150

Based on the current available information and assumptions, the GOF is projected to end the fiscal year with an operating balance of approximately $150,000.

To address several staffing needs across the City, staff recommends adding 6 ongoing positions, with 5.35 FTE funded in the GOF. This includes five new ongoing positions and the conversion of one position from limited-period to regular ongoing status. The recommendation also includes increasing an existing part-time Warehouse Worker position by 0.25 FTE, from 0.50 to 0.75 FTE.

Recommended Positions in GOF		
New Ongoing Regular:		
Department	**Position**	**FTE**
City Attorney's Office	Assistant City Attorney	1.00
City Manager's Office	Deputy City Manager	1.00
Community Development Department	Principal Planner	0.50
Finance and Administrative Services Department	Warehouse Worker	0.25
Fire Department	Firefighter/Paramedic	1.00
Public Works Department	Associate Planner	0.60
Limited-Period to Regular:		
Department	**Position**	
Information Technology Department	IT Analyst I/II	1.00
	TOTAL	**5.35**

A summary of the Fiscal Year 2026-27 GOF Recommended Budget is provided below. Details of the Recommended GOF revenues and expenditures are included Fund Schedule Section of this document.

California Public Employees Retirement System (CalPERS) Pension

The City provides a defined benefit pension plan for all full-time employees and some part-time benefited employees as part of their total compensation package. Defined benefit plans provide a fixed, pre-established benefit payment for employees in retirement based on a formula that considers an employee's years of service and highest average annual salary. The defined benefit pension has been a standard part of compensation in governmental organizations and in Mountain View, and is in lieu of participating in Social Security, except for the required Medicare rate of 1.45% of all wages.

The City's pension plans over the past several decades, like those of other CalPERS participants, have experienced periods of unfavorable investment returns, changes in actuarial assumptions, and demographic shifts that have contributed to increased costs. More recently, stronger investment performance has helped improve plan conditions; however, employee-related costs remain elevated due to prior unfunded liabilities and the ongoing need to fully fund benefits.

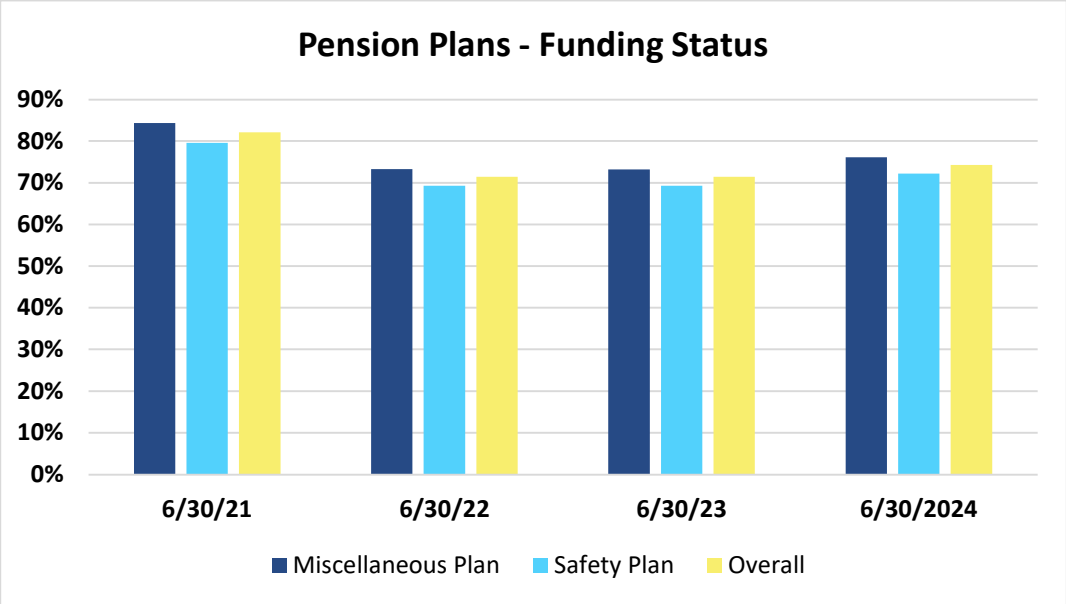
An Unfunded Accrued Liability (UAL) obligation represents the difference between the market value of pension plan assets and the actuarial accrued liability (i.e., the discounted value of the future benefit obligations). When a plan's market value of assets is less than its actuarial accrued liability, the resulting gap is the UAL, which the City is required to fund over time.

The City's most recent actuarial report from CalPERS (released in August 2025) indicates a UAL of $140.9 million in the Safety Plan and $139.4 million in the Miscellaneous Plan, for a combined total of

$280.3 million as of June 30, 2024. This represents a decrease from $298.9 the prior year, or 6.2%. The reduction is primarily attributable to CalPERS achieving an investment return of approximately 9.3% in Fiscal Year 2023-24, exceeding the assumed rate of 6.8% by 2.5 percentage points.

As of June 30, 2024, **the City's funded status improved to 72.2% for its Safety Plan and 76.1% for its Miscellaneous Plan**, up from 69.3% and 73.2%, respectively, in the prior year. This reflects a modest overall improvement compared to the previous year.

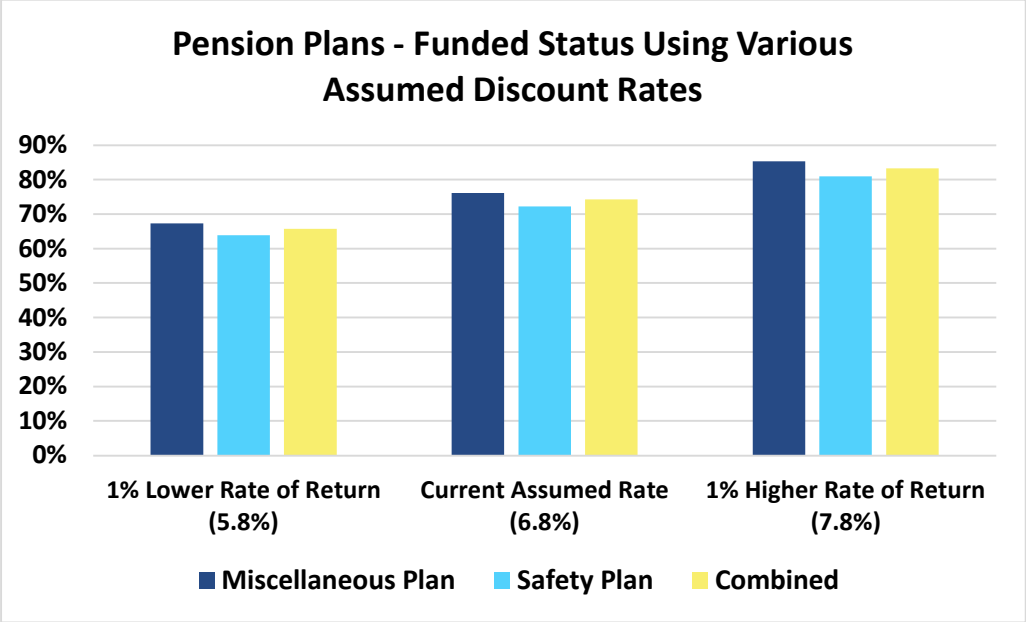
The chart below shows the City's funded status over the past four years. Following a decline after FY 2021, funding levels have stabilized and improved modestly through June 30, 2024, reflecting stronger recent investment performance. Despite this progress, funded levels remain below full funding, and the City continues to make required contributions to address its unfunded accrued liabilities.



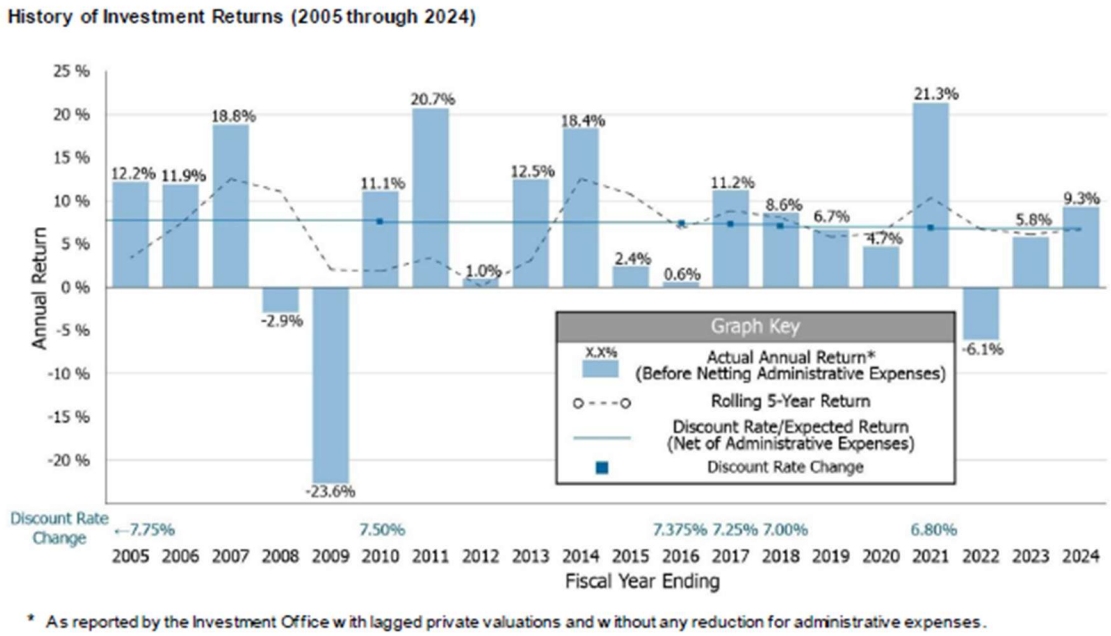
Notably, CalPERS reported an investment return of 11.6% for Fiscal Year 2024-25, significantly exceeding the assumed rate of 6.8%. This stronger-than-expected performance is expected to have a positive impact on the City's overall funding status when the next actuarial report is released in August 2026. Based on CalPERS' projections, the funded status is expected to improve to approximately 79%, up from 73.9% in the prior year.

As of March 2026, CalPERS also reported continued strong performance, including a 7.7% return for the first six months of the fiscal year (July 1, 2025 to December 31, 2025). During this period, total plan assets increased to approximately $600 billion - an increase of more than $45.0 billion since the start of the fiscal year - with nearly $43.0 billion attributable to investment returns.

The chart below illustrates the sensitivity of the City's pension plans to changes in the assumed rate of return. As the assumed rate increases, the funded status of the City's pension plans improves; conversely, lower assumed returns result in a decline in the funded status. Future adjustments to the discount rate may include reductions to the assumed rate of return, which would negatively affect the City's funded position.



If actual investment returns fall below the assumed rate of 6.8% in a given year, the City's funded status would be adversely impacted, resulting in higher pension costs in the future. The following chart presents the 20-year history of annual investment returns for the CalPERS Public Employees' Retirement Fund, for each fiscal year ending June 30, as reported by the CalPERS Investment Office.



Source: CalPERS Actuarial Valuation—June 30, 2024.

CalPERS Asset Liability Management Strategy

CalPERS' Asset Liability Management (ALM) strategy is a comprehensive process that aligns its investment approach (assets) with its long-term obligation to pay retirement benefits (liabilities). Every four years, CalPERS conducts an ALM review to evaluate its funding status, risk tolerance, and projected cash flow needs. Based on this analysis, CalPERS establishes a strategic asset allocation—determining the appropriate mix of asset classes such as equities, fixed income, real estate, and private equity—to balance long-term investment growth with the stability needed to fund pension obligations.

The ALM strategy is designed to:

- Achieve an investment return that meets or exceeds the discount rate (assumed rate of return), currently 6.8%.
- Minimize volatility in employer contribution rates.
- Mange the risks associated with underfunding and market downturns.

This process reflects a balance between investment growth, risk, and the long-term sustainability of promised retirement benefits.

The most recent ALM cycle was completed in late 2025, with the CalPERS Board of Administration adopting updates to the strategic asset allocation and certain actuarial assumptions. Any changes affecting the City's pension obligations are being incorporated into updated actuarial valuations and will be reflected in future employer contribution rates.

Pension Reform and Reducing the City's Pension Liability

The City prudently recognized the potential impacts to future service delivery if unfunded pension obligations were not addressed and additional funding strategies not identified. For the CalPERS pension liability, the City Council adopted a strategy to contribute a significant lump-sum contribution of $10.0 million (General Fund) in Fiscal Year 2017-18 as well as proportionate contributions from other funds.

During the Fiscal Year 2017–18 budget process, Council approved using sublease revenue from Parking Lots C and D from SFX to help fund the City's unfunded pension liability. On May 23, 2023, Council approved an amendment of this sublease for the annual lease revenue of $930,000, escalating by 2.0% annually through Fiscal Year 2028–29. The first $10.0 million of this revenue is dedicated to the pension liability. Once that target is met, future lease revenue will be redirected to the Capital Improvement Reserve.

In Fiscal Year 2025–26, the City budgeted $949,000 from the Google parking lease in the General Fund, and with proportionate contributions from other funds, a total pension payment of $1.2 million is anticipated. For Fiscal Year 2026-27, $968,000 is budgeted from the lease plus contributions from other funds to reach a total projected payment of $1.2 million.

Additional discretionary payments made to CalPERS from Fiscal Year 2018-19 through Fiscal Year 2025-26 are listed below:

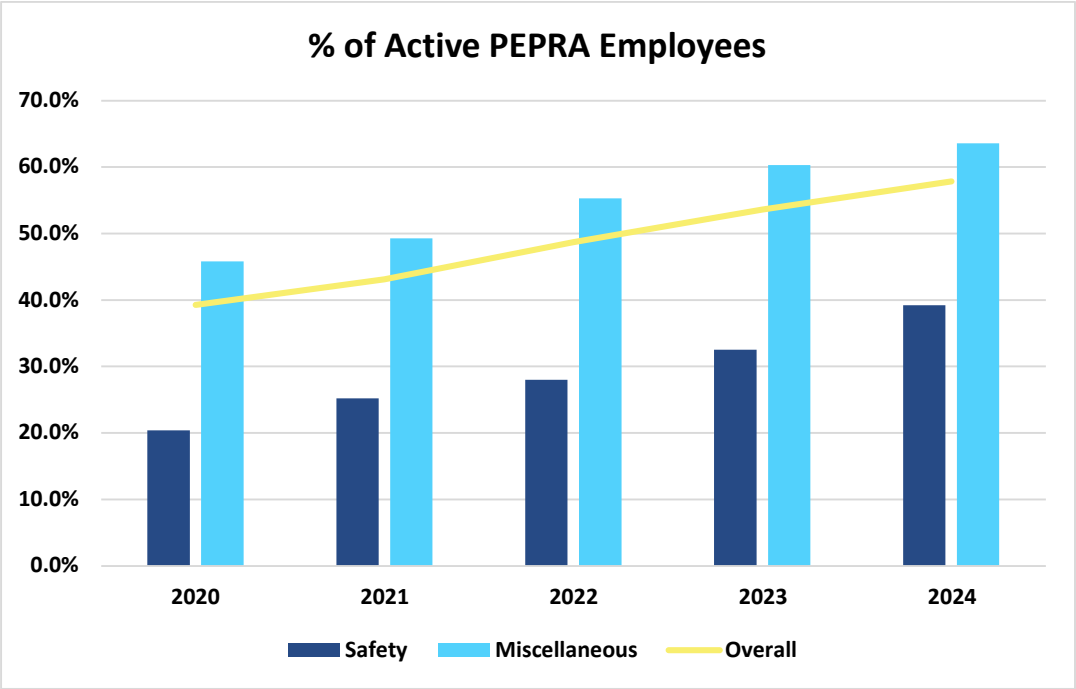
Additional Discretionary Payments to CalPERS (in millions)

Fiscal year	Miscellaneous Plan	Safety Plan	Total
FY 2018-19	$ 4.75	$ 4.11	$ 8.86
FY 2019-20	4.49	3.89	8.38
FY 2020-21	1.11	0.76	1.87
FY 2021-22	2.23	1.41	3.64
FY 2022-23	1.93	1.12	3.05
FY 2023-24	4.10	3.04	7.14
FY 2024-25	2.70	1.64	4.34
FY 2025-26	2.50	2.20	4.70

In 2013, the State of California enacted pension reform through the Public Employees' Pension Reform Act (PEPRA). Effective for all new employees hired on or after January 1, 2013, PEPRA introduced broad prospective changes aimed at creating a more sustainable pension system by reducing employer liabilities and increasing employee contributions. As a result, pension costs for PEPRA employees are generally lower than for employees hired prior to 2013 under "Classic" formulas.

As the City's workforce continues to transition, with more PEPRA employees replacing retiring Classic members, pension costs are expected to stabilize over time. More recently, PEPRA employees have come to represent a majority of the City's active workforce. While this shift is expected to contribute to long-term cost containment, the full financial benefits will take time to materialize due to existing unfunded liabilities and prior investment losses, which are amortized over multiple decades.

As shown in the chart below, the proportion of active PEPRA employees has steadily increased in recent years and now represents approximately 58% of the City's workforce, based on the most recent CalPERS valuation. This trend is expected to continue, with PEPRA employees comprising an increasing share of the workforce. The Miscellaneous Plan has a higher concentration of PEPRA employees than the Safety Plan, with approximately 63.6% of Miscellaneous employees and 39.2% of Safety employees under PEPRA; however, the proportion of PEPRA members within the Safety Plan is growing at a faster rate.



Looking ahead, CalPERS projections indicate that employer contribution rates are expected to gradually decline over the long term (five or more years) as existing amortization bases are paid down. This anticipated reduction reflects both improved funding progress and the continued transition to a workforce with a higher proportion of PEPRA employees.

The City continues to evaluate opportunities to reduce long-term pension costs, including making additional discretionary payments (ADPs) above the required CalPERS contributions. Staff is also exploring the potential establishment of a Section 115 pension trust fund—similar to the City's retiree health trust—to allow the City to set aside funds in a tax-exempt, irrevocable trust dedicated to reducing pension liabilities and stabilizing future costs. The ability to pursue either strategy will depend on the availability of operating surpluses or one-time funding sources.

Post-Employment Benefits

A second category of retirement-related benefits that impact the City's finances is the City's retiree health program, also called Other Post-Employment Benefits (OPEB). In 2009, the City established a Section 115 OPEB trust account through the California Employer's Retiree Benefits Trust (CERBT) program to fund retiree health benefits. As of March 31, 2026, the trust account balance was approximately $191.6 million. Since the inception of the City's CERBT account in February 2009, the City has realized an annualized rate of return of approximately 6.8%.

As of the most recent actuarial report based on the June 30, 2025 valuation, the City's Actuarial Accrued Liability (AAL) was $180.5 million and Actuarial Value of Assets was $180.6 million, resulting in a **funded status of 100.1%**. This represents a decline from the prior valuation as of June 30, 2023, when the funded status was 103.9%. The decrease in funded status is partially attributable to a reduction in the assumed investment rate of return, reflecting a change in investment strategy from Strategy 2 to Strategy 3. These strategies differ primarily in their risk and return profiles, based on their respective asset allocations.

Strategy 2 is a moderate portfolio designed to balance growth and stability, while Strategy 3 is more conservative, with a greater allocation to lower-volatility investments. The City implemented this change in consideration of its strong funded position, adopting a more conservative approach to help preserve plan assets and reduce exposure to market volatility.

General Operating Fund Five-Year Financial Forecast

Included in this Recommended Budget document is a detailed Forecast beginning on Page 3-1. Forecasting is a best practice and an important part of the City's financial planning process, as it provides an outlook on the City's future financial condition by identifying financial needs and potential budget imbalances. The Forecast is designed to enhance the City's ability to identify key drivers and trends in revenues and expenditures and paint a helpful picture of the future economy of the City.

While it is challenging to accurately predict local government revenues due to the variable nature of the revenue sources and their connection to regional, state, national, and even international economic conditions, it is generally possible to identify reasonable financial trends and provide a conceptual financial picture for a multi-year period, which is useful to the Council's decision-making. However, given the high degree of uncertainty in the current economic climate, it is difficult to accurately project financial trends. The Forecast includes staff's best estimates for the projected fiscal outlook for the GOF, including the Fiscal Year 2026-27 Recommended Budget.

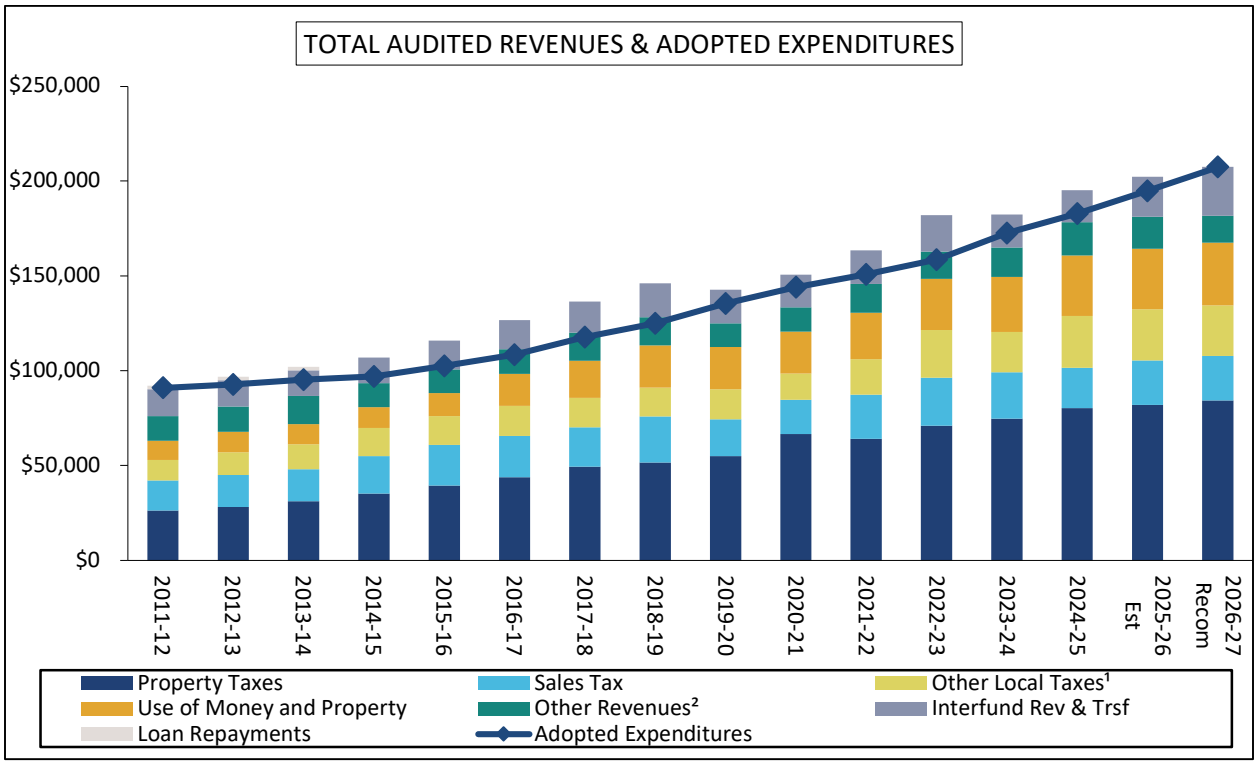
The Forecast was prepared on the assumption of positive revenue trends in the major revenue categories in future years and does not account for a potential recession. Although it is impossible to predict the timing of a potential recession, it is reasonable to expect that one may occur within the next five years.

For Fiscal Year 2026-27, the GOF is projected to end with an estimated operating balance of $150,000. The Forecast projects the GOF will end with negative balances from Fiscal Year 2027-28 to Fiscal Year 2029-30, with a modest positive balance projected for Fiscal Year 2030-31. Although concerning, the deficits are less than 1.1% of projected revenues. **Based on current projections, balancing the GOF in future years and maintaining a structurally balanced budget may require a pause in adding new staffing positions and adding or enhancing current programs, unless additional ongoing funding sources are secured.**

Fiscal Year 2026-27 General Operating Fund

Revenues

For Fiscal Year 2026-27, GOF revenues are projected to grow $11.9 million (6.1%), compared to the Fiscal Year 2025-26 Adopted Budget, to $207.6 million. More detail on each revenue source can be found in the General Operating Fund Forecast Section. The City's recent revenue history, current fiscal-year estimated revenues, and projected Fiscal Year 2026-27 revenues are as follows (dollars in thousands).



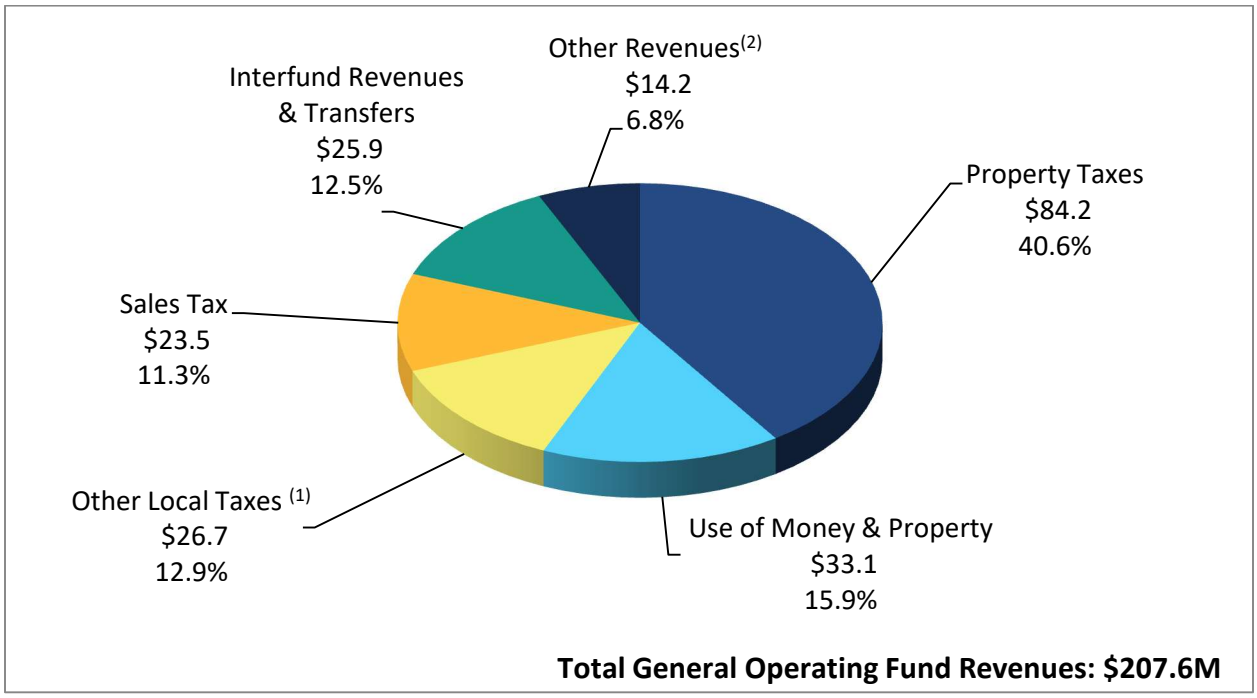
[1] Other Local Taxes consist of Transient Occupancy Tax, Business Licenses, Utility Users Tax, and Cannabis Tax.

[2] Other Revenues consist of Licenses, Permits and Franchise Fees, Fines and Forfeitures, Intergovernmental, Charges for Services, and Miscellaneous Revenues.

The chart above illustrates the cyclical nature of the City's balance between revenues and expenditures. In recessionary years, the margin between GOF revenues and expenditures is small, widening during high-revenue-growth years. The adopted expenditures in the chart include the projected vacancy factor.

A summary of the major categories of GOF Revenues for the Fiscal Year 2026-27 Recommended Budget is as follows:

Fiscal Year 2026-27 General Operating Fund Recommended Revenues
(dollars in millions)



[1] Other Local Taxes consist of Transient Occupancy Tax, Business Licenses, and Utility Users Tax.
[2] Other Revenues consist of Licenses, Permits and Franchise Fees, Fines and Forfeitures, Intergovernmental, Charges for Services, and Miscellaneous Revenues.

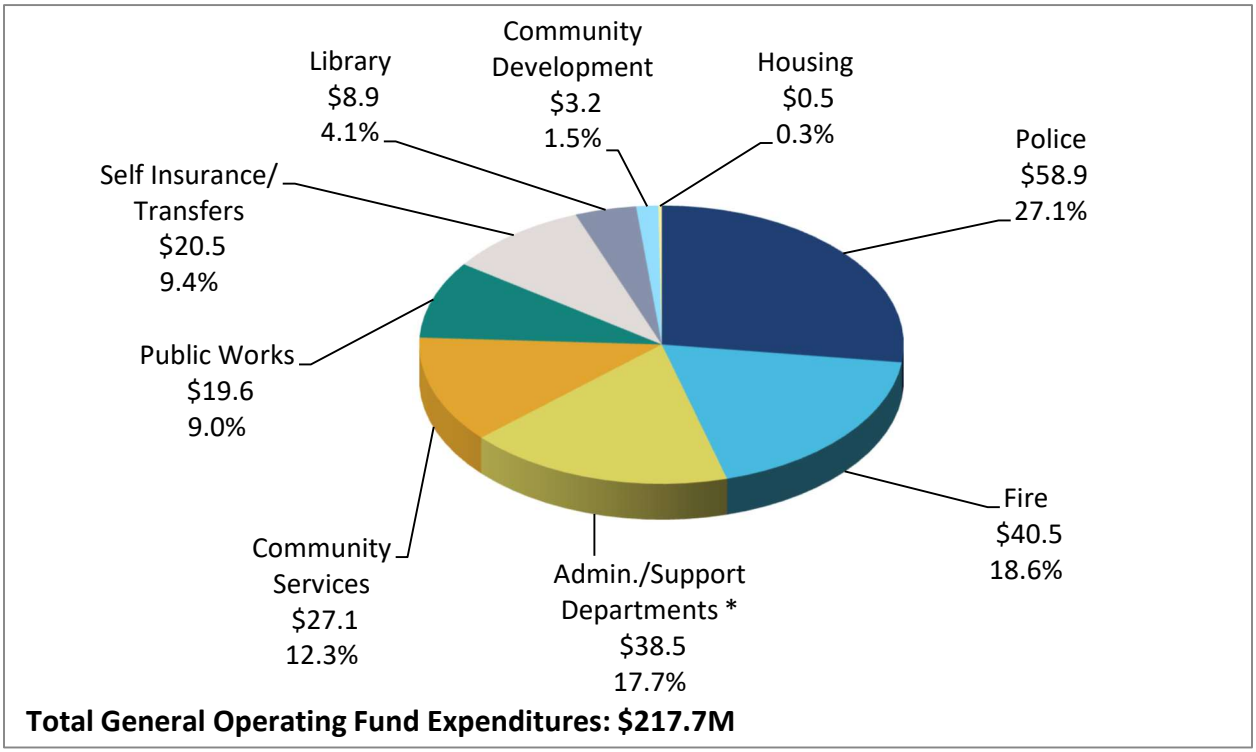
Expenditures

The Recommended Budget includes new non-discretionary and discretionary expenditures. In addition, limited-period (one-time) funding continues to be used to address heavy workloads and current service demands.

Recommended expenditures for Fiscal Year 2026-27 include $1.5 million in net non-discretionary increases, which are necessary to preserve current service levels, and $3.1 million of net discretionary additions for high-priority services. Combined with increases in personnel costs, budgeted expenditures are increasing by 6.6%, or $13.5 million, as compared to the Fiscal Year 2025-26 Adopted Budget. Included in the Recommended Budget expenditures is an estimated vacancy factor of $10.3 million based on average expenditure savings over the prior five fiscal years.

The major components of GOF recommended expenditures by department are as follows:

Fiscal Year 2026-27 General Operating Fund Recommended Expenditures
(dollars in millions)



* Administration/Support Departments include: City Council, City Clerk, City Attorney, City Manager, Information Technology, and Finance and Administrative Services.

NOTE: Total excludes the estimated vacancy factor of $10.3 million.

Fiscal Year 2026-27 Recommended Budget Changes

The following section discusses the major recommended expenditure changes for Fiscal Year 2026-27.

Non-discretionary Increases

The Fiscal Year 2026-27 Recommended Budget includes $1.5 million in non-discretionary increases to fund essential operational costs, including utilities, fleet maintenance, information technology services, and janitorial services. A listing of all nondiscretionary items over $50,000 is below (see the complete listing of nondiscretionary items with descriptions under the Miscellaneous Information Section).

- **Citywide Utilities: $493,900**
- **Citywide Fleet/Equipment Services: $259,500**
- **Information Technology Services, Licenses, and Software: $102,700**
- **Janitorial Contract Services: $94,000**
- **Fire Safety Equipment: $89,100**

- **Recreation Registration Software Costs: $77,000**
- **Crossing Guard Services: $59,000**
- **Contract Services for Pest Control: $53,000**

Discretionary Increases

The Fiscal Year 2026-27 Recommended Budget includes discretionary expenditures of $3.1 million for high-priority ongoing programs; $1.7 million of this is related to personnel (including fully loaded costs). A listing of all discretionary items $50,000 and over is below (see the complete listing of discretionary items with descriptions under the Miscellaneous Information Section).

- **Firefighter/Paramedic Relief Position (1.0 FTE): $391,000**
- **Assistant City Attorney Position (1.0 FTE): $368,700**
- **Deputy City Manager Position (1.0 FTE): $361,000**
- **Traffic Maintenance and Repair Contract Services: $300,000**
- **IT Analyst I/II Position (1.0 FTE): $266,100**
- **Junior/Assistant/Associate Transportation Planner Position (0.6 FTE): $151,700**
- **Business and Arts Promotions: $150,000**
- **Hourly Stagehand Wages: $150,000**
- **Principal Planner Position (0.50 FTE): $147,200**
- **Forestry Outreach and Education Services: $125,000**
- **Federal Legislative Advocacy Consultant: $120,000**
- **Childcare Center Subsidies: $100,000**
- **Reclassification of a Senior Human Resources Analyst Position to Human Resources Manager Position: $67,000**
- **Community-Based Homelessness Initiatives: $52,000**

Limited-Period Expenditures

The Fiscal Year 2026-27 Recommended Budget includes limited-period funding of $7.9 million for one-time, high-priority programs; $1.4 million is related to positions, most of which are a continuation of current limited-period staffing (notated with an asterisk [*]). Limited-period expenditures are funded from prior-year GOF carryover balances and one-time revenues. A listing of all limited-period items $50,000 and over is below (see the complete listing of limited-period items with descriptions under the Miscellaneous Information Section).

- **One-Time Deferred Compensation Employer Contributions: $1,490,000**
- **Sustainability CIP Funding: $416,500**
- **Temporary Staffing for Information Technology: $406,400**
- **Contract Services for Municipal Election: $388,200**
- **Contract Services for Economic Development: $365,000**
- **Firefighter Recruit Academy: $342,400**
- **Senior Management Analyst Position (1.0 FTE)*: $266,100**
- **Contract Services for Planning Division: $250,000**
- **Legal Services for Labor Relations: $250,000**
- **Sustainability Analyst I/II Position (1.0 FTE)*: $245,900**
- **Human Resources Technician Position (1.0 FTE)*: $213,600**

- **Management Fellow Position (1.0 FTE)*: $207,000**
- **Contract Services for Facilities Maintenance: $200,000**
- **Contract Services for Sidewalk Ramping, Grinding, and Inspecting: $200,000**
- **Mountain View Center for the Performing Arts 35th Anniversary Event: $186,200**
- **Hourly Wages for Public Works: $180,000**
- **Lead Security Services Guard Position for Library (1.0 FTE)*: $170,000**
- **Public Safety Equipment Costs: $158,800**
- **Senior Stagehand Position (1.0 FTE)*: $158,700**
- **Citywide Succession Planning: $150,000**
- **Employee Relations Legal Services: $140,000**
- **Consultant Services for Planning and Economic Development: $125,000**
- **Contract Services for IT Network Services: $120,000**
- **Career Success Allowance Program: $100,000**
- **Hourly Wages for Human Resources: $100,000**
- **Day Porter Services: $100,000**
- **Safe Routes to School Contract Services: $100,000**
- **Library Assistant I/II Position (0.5 FTE)*: $89,500**
- **Contract Services for Downtown Enhancement Strategies: $53,000**

_____
* Represents continuation of limited-period position.

General Fund Carryover Available for Allocation

The Fiscal Year 2025-26 estimated GOF operating balance carryover of $1.9 million (subject to changes in assets and liabilities and grant/donations carryover), prior fiscal year unallocated balance of $7.9 million, and one-time revenues/expenditure savings of $10.4 million provide an available balance of $20.2 million for allocation, which is sufficient to fund the following items included in the Recommended Budget:

- $7.9 million for limited-period expenditures;
- $2.3 million for the General Fund Reserve;
- $1.9 million for the Compensated Absences Reserve;
- $1.0 million for the General Liability Fund; and
- $1.0 million for the Workers Compensation Self-Insurance Fund

The available balance after funding the above priorities is $6.1 million. Staff will return to Council after the conclusion of the fiscal year-end audit with any modifications and final balances available for allocation.

OTHER MAJOR FUNDS

Other General Funds

Development Services Fund

Development Services is a General Fund program, separate from the GOF, established to facilitate better tracking and accounting of development-related activity. This separation was established to allow for an

effective way to match revenues and expenditures. Initially created for Building Services, this fund was expanded in Fiscal Year 2014-15 to encompass all development activity.

For Fiscal Year 2026–27, operating revenues are projected at $15.1 million. Operating expenses are projected at $17.4 million, which includes a vacancy factor of $2.0 million, but does not include a transfer to the General Fund for administrative overhead. This results in a projected operating shortfall of $2.3 million.

The Development Services Fund has had annual operating shortfalls since Fiscal Year 2019-20, ranging from $183,000 to $7.0 million, resulting in a projected negative fund balance of $5.4 million for Fiscal Year 2026-27. There are multiple contributing factors to this shortfall, including a timing mismatch between service delivery and revenue collection, a slowdown in economic activity, declines or delays in large development projects proceeding to construction, and numerous processing fees failing to recover the cost of providing City services.

To address this, a Citywide Fee Study was completed, and new fee rates were adopted by the Council in Fiscal Year 2024-25. The new rates, combined with the progress of several large development projects, have resulted in a projected increase of $5.9 million in permit and fee revenues for Fiscal Year 2025-26 as compared to the prior year. While the new fees are intended to fully recover costs, State guidelines require that development applications submitted prior to the adoption of the current rates remain subject to the previous fee schedule. As a result, there will be a transitional period before the fund becomes fully cost-recoverable.

Conveyance Tax Fund (Real Property Transfer)

The Conveyance Tax Fund is a subfund of the General Fund, separate from the General Operating Fund (GOF), established to provide specific tracking and accounting solely of real property transfer (conveyance) taxes. The City has two tiers of conveyance tax:

- Tier 1 charges $1.65 for every $500 (or portion thereof) of property value.
- Tier 2 charges $15 for every $1,000 of the total sale price for properties over $6.0 million.

This subfund allows for accurate tracking of revenues and expenditures related to real property conveyance tax. Previously, this tax was included in a Special Revenue Fund combined with the Construction/Conveyance Tax Fund.

Effective December 20, 2024, Measure G was implemented, adding a second tier to Real Property Transfer tax revenue. This revenue is now categorized under the General Revenue Fund and recorded within the General Fund. Council has adopted programmatic goals and a revenue allocation plan for Measure G proceeds, which is outlined on page 1-2 of this document.

For Fiscal Year 2026-27, Conveyance Tax revenues are estimated at $13.7 million; $5.0 million to be generated from Tier 1, $8.2 million from Tier 2 (Measure G), and $472,000 from investment earnings. It is important to note that revenues from real property transfers are highly variable and therefore challenging to project. Staff closely track this revenue and will provide updated revenue estimates to Council with the Fiscal Year 2026-27 Midyear Report and the Fiscal Year 2027-28 Preliminary Budget Review.

Special Funds

Shoreline Regional Park Community Fund

The Shoreline Regional Park Community (Shoreline Community) was created by legislation in 1969, known as the Shoreline Regional Park Community Act (Act), for the development and support of the Shoreline at Mountain View regional park (Shoreline at Mountain View) and to economically and environmentally enhance the surrounding North Bayshore Area. In accordance with the Act, all tax revenues received by the Shoreline Community are deposited into a special fund and used to pay the principal of and interest on loans, advances, and other indebtedness of the Shoreline Community. The Act prescribes the powers of the Shoreline Community, including the construction and replacement of the infrastructure needed to serve the Shoreline Community, such as streets, curbs, gutters, parking lots, sidewalks, water and sewer services, lighting, waste disposal, power and communications, and housing and levees as well as operations and maintenance of the closed landfill and Shoreline at Mountain View.

The Shoreline Community is a separate legal entity with its own budget and financial statements, but is considered a blended component unit of the City, and financial activities are reported with the City's financial documents. A separate budget for the Shoreline Community is adopted by the Board of the Shoreline Community and is included in a separate section of this Recommended Budget document.

For Fiscal Year 2026-27, operating revenues are projected at $77.8 million, $5.0 million lower than the Fiscal Year 2025-26 Adopted. This is primarily due to higher investment earnings offsetting property tax revenues lost from appeals and corrections. Notably, the Assessed Value in the Shoreline Community can be significantly impacted by economic conditions. Operating expenditures are recommended at $57.2 million, $4.8 million lower than Fiscal Year 2025-26 Adopted, primarily due to $12.0 million less in one-time contracting services for a recycled water project and a $2.6 million decline in intergovernmental payments from lower property taxes, partially offset by higher administrative overhead from the finalized cost allocation plan. Ongoing changes of $432,000 are included as well as limited-period expenditures of $584,000. In addition, there is a $5.1 million transfer to capital projects to fund necessary projects that benefit the Shoreline Community ($5.0 million from the CIP Reserve).

The fund is estimated with a $20.3 million ending balance after reserving $79.5 million for the General Reserve, the Landfill Reserve, the Sea Level Rise Reserve, bond proceeds (mainly from interest earnings), the Development Impact Fee Reserve, CIP Reserve, and the reserve for potential site contamination liability. Importantly, the remaining reserve balances are obligated to meet the Shoreline Community's current and future funding requirements.

A 2021 Shoreline Sea Level Rise Study Update was presented to the City Council on June 22, 2021. The current cost estimate, based on the 2021 study, for the identified sea level rise adaptation projects in the Sea Level Rise Capital Improvement Program (SLR CIP) is $122 million. Over half of the projects are in planning and design. The Sailing Lake Access Road project and the North Landfill Erosion Protection at Pond A2W are constructed. Final design is underway for the Pond A1 Project. Currently, staff is working to update the SLR CIP based on the updated regional planning guidance and sea level rise projection, with an updated program cost estimate. It is anticipated additional reserves will be needed to provide for increased costs due to projected additional improvement needs, project cost inflation, and more stringent regulatory requirements. Currently, the Shoreline Community set aside $6.0 million annually for the Sea Level Rise Projects and the Shoreline Community has accumulated approximately $13.2 million to date.

Utility Funds

The City's enterprise utility funds are fully funded by customer rates; there is no General Fund support for the utility funds. Utility rates charged by governmental entities for water, sewer, and trash/recycling/compost services are considered property-related fees and are subject to the procedural requirements of Proposition 218, Article XIII, of the California Constitution. Proposition 218 requires governmental agencies to conduct a majority protest hearing before adopting any changes to utility rates. A notice must be mailed no later than 45 days prior to the public hearing and must include the proposed rate adjustment, the calculation methodology, and a description of the process for submitting a protest vote. The legislation also provides for future rate increases within prescribed limits to be approved without holding a hearing each year for up to an additional four years.

A Proposition 218 hearing for all three utility funds was held on June 25, 2024, and approved a five-year rate schedule. As such, no Proposition 218 public hearing is required for the Fiscal Year 2026–27 rates. A notice of the rate adjustments was mailed to all ratepayers on May 26, 2026.

Water Fund

For Fiscal Year 2026-27, the water rates reflect an increase of 6.0%, comprised of 3.5% pass-through and inflationary increases and a 2.5% scheduled increase previously approved at the public hearing on June 25, 2024. Water rates include two components: the fixed monthly meter charge and the water consumption charge.

- **Fixed Monthly Meter Charge:** Customers pay a fixed monthly meter charge based on water meter size, with higher charges for larger meters that place more demand on the water system.

- **Water Consumption Charge:** These charges are based on metered water consumption. Water consumption charges for residential customers are billed according to a three-tiered rate structure; all other customers pay a uniform rate for all water use.

The 3.5% pass-through and inflationary increase is calculated as follows: The SFPUC has notified the City of a proposed 7.4% increase in wholesale rates effective July 1, 2026. The SCVWD has notified the City of a proposed 9.1% increase in the well water rate for Fiscal Year 2026-27, which corresponds to an 8.7% increase in the treated water rate. The Consumer Price Index (CPI) for All Urban Consumers in the San Francisco Metropolitan Area for February 2026 is 2.5%. The combination of SFPUC and SCVWD increases, and the CPI increase for City costs results in an approximate 5.75% rate increase. However, this pass-through increase is being reduced by 2.25%, and a 3.5% rate increase is recommended within the pass-through approved on June 25, 2024.

The City has been subject to a minimum water purchase under a multi-agency Water Supply Agreement (WSA) with the SFPUC. Over the past few years, City staff have diligently worked with the Bay Area Water Conservation Agency (BAWSCA) and the SFPUC to either remove the minimum purchase requirement or align it with the City's water use. These efforts were successful, and an amended WSA was adopted, significantly lowering the City's minimum purchase requirement. This required ratification of the amendment by wholesale customers under the agreement representing at least two-thirds in number and 75% of the quantity of water delivered by SFPUC during Fiscal Year 2023-24. The total rate reduction resulting from the reduced minimum purchase requirement is estimated at approximately 4.5%, spread

over 2 years, lowering the pass-through increase in each year. In addition, the cost-of-service study performed during Fiscal Year 2023-24 recommended a base annual rate increase of 2.5% for each fiscal year through Fiscal Year 2028-29 to gradually increase funding for the City's water system operations and capital improvement needs.

The recommended recycled water consumption rate is increasing to $8.37 per unit and is within the not-to-exceed 85.0% of the potable uniform water consumption charge.

Fiscal Year 2026-27 projected operating revenues, with the recommended rate adjustments, are $53.6 million, and adopted operating expenditures are $46.5 million (excluding depreciation expense and transfers to capital projects), resulting in an operating balance of $7.1 million. Approximately $5.3 million in capital improvement funding, included in the rate, makes up part of this operating balance. The remaining operating balance is due to the reduction in the minimum water purchase, which is being spread over two fiscal years. Transfers to capital projects in Fiscal Year 2026-27 amount to $15.0 million.

Fiscal Year 2026-27 reserve balances are projected to be $28.8 million, which includes the balance of capacity and development impact fee revenues received, and the interest earned on the balance as well as the full reserve requirement for the fund. The projected ending balance for this fund is $15.2 million, and the cash-available goal is $5.7 million, or 10.0% of total expenditures, including the amount of capital project funding included in the rate.

Wastewater Fund

For Fiscal Year 2026-27, the Wastewater rates account for an overall 6.5% increase. The 6.5% increase is made up of 4.0% from pass-through and inflationary increases, and 2.5% included in the schedule of rates approved at the public hearing on June 25, 2024.

The 4.0% pass-through and inflationary increase is calculated as follows: The City of Palo Alto notified the City of an 11.4% proposed increase in its Treatment Plant budget for Fiscal Year 2026-27. Wastewater rates paid by Mountain View customers fund the cost of treating wastewater generated in the City at the Palo Alto Treatment Plant (approximately 60% of costs) and costs to operate the City's sewer system (approximately 40% of costs). The CPI for All Urban Consumers in the San Francisco Metropolitan Area for February 2026 is 2.5%. The combination of the adjusted Treatment Plant cost increase and CPI increase results in an approximate 7.8% rate increase. However, this pass-through increase is being reduced by 3.8%, and a 4.0% rate increase is recommended within the pass-through approved on June 25, 2024. There is sufficient available balance in the fund, which will be used to lower the pass-through increase for Fiscal Year 2026-27.

In addition, the cost-of-service study performed during Fiscal Year 2023-24 recommended a base annual rate increase of 2.5% for each fiscal year through 2028-29, 0.5% to gradually increase funding for wastewater system operations and capital improvement needs, and up to 2.0% for Treatment Plant capital costs.

The majority of the City's sanitary sewer trunk main infrastructure was installed in the 1950s and 1960s. Staff has previously indicated through the budget and CIP process that major City sewer main replacement projects are necessary over the next 10 years. As previously identified, capacity and development impact fees have provided funding for some projects; however, the fees received are insufficient to fund all

projects, and staff recommended issuing debt to secure additional funds. On October 23, 2018, the City Council approved a $10.1 million loan to finance wastewater infrastructure projects, and the proceeds have funded multiple capital projects over three fiscal years. The financing structure includes the ability to draw funds as needed for the first 18 months, lowering interest costs, and the ability to prepay 10.0% of the outstanding balance each year and all of the outstanding balance after 10 years without penalty. All funds have been fully drawn, and annual payments will be approximately $852,000 henceforth.

In addition to the $10.1 million loan noted above to fund infrastructure capital projects, Capacity and other Development Fees have provided an additional source of funding for some of these infrastructure capital projects, where allowed. However, there are significant future capital improvement projects over $50.0 million beyond the planned 5-year CIP that may require future debt issuance.

Fiscal Year 2026-27 projected operating revenues, with recommended rate adjustments, are projected at $41.8 million (including approximately $5.0 million in revenue generated by the rate increases for planned Treatment Plant capital costs that is being reserved and/or used to pay new capital debt costs), and adopted operating expenditures are $32.2 million (excluding depreciation expense and transfers to capital projects), resulting in an operating balance of $9.6 million. There is approximately $4.0 million in capital improvement funding included in the rate, as well as approximately $5.0 million in planned Treatment Plant capital costs, which make up part of this operating balance. Transfers to capital projects in Fiscal Year 2026-27 amount to $6.4 million.

Fiscal Year 2026-27 reserve balances are projected to be $36.9 million, which includes the Treatment Plant reserve, the balance of capacity and development impact fee revenues received, and the interest earned on the balance as well as the full reserve requirement for the fund. The projected ending balance for this fund is $22.4. million, and the cash-available goal is $3.9 million, or 10.0% of total expenditures, including the amount of capital project funding included in the rate.

Solid Waste Management Fund

For Fiscal Year 2026-27, the Solid Waste rates account for an overall 2.0% increase, as well as the third-year phase-in rate increases from the cost-of-service study, both included in the schedule of rates approved at the public hearing on June 25, 2024. In total, single-family rates are increasing 6.5%, multi-family/commercial rates are increasing 2.0%, and debris box rates are increasing 4.0%.

The 2.0% revenue increase needed is calculated as follows: The City's contract with Recology, the private company that provides trash, recyclables, and organics coaction services in the City, provides for a 2.54% rate increase in collection services. This is based on projected expenditure increases and revenue requirements in accordance with the City's contract with Recology. The City's residential trash, residential recyclables, and commercial trash are processed at the SMaRT® Station under a Memorandum of Understanding (MOU) between the City of Mountain View and the City of Sunnyvale. The MOU provides for the City to pay its proportional share of costs. The City's share of SMaRT Station costs will decrease slightly for Fiscal Year 2026-27 while the SMaRT Station undergoes improvements. When improvements are complete, costs will return, therefore the City is keeping SMaRT Station costs static for Fiscal Year 2026-27. The combination of Recology and CPI increases results in an approximate 2.0% rate increase needed, which is within the schedule of rates approved at the public hearing on June 25, 2024.

Fiscal Year 2026-27 projected operating revenues are projected at $19.6 million ($42.5 million, including Recology), and operating expenditures are $20.1 million ($43.0 million, including Recology, and after excluding depreciation expense and transfers to capital projects). The operating balance is projected to be a negative $499,000. The fund is projected to end Fiscal Year 2026-27 with a reserve at the policy level of $5.0 million. The projected ending balance for Fiscal Year 2026-27 is $10.0 million, and the cash available goal is $2.1 million.

Reserves

Reserves are essential elements in maintaining financial stability, meeting long-term objectives, and providing the ability to respond to unanticipated situations. They are also a source of interest income that is used for operating needs or offsets for other funding requirements. Most reserves are established pursuant to Council Policy A-11, Financial and Budgetary Policy, and others have been approved as needed by Council (see summary in Miscellaneous Section). Reserves can be classified as those uncommitted but designated for a specific purpose and those created to fund liabilities. A major factor considered by Standard & Poor's in reconfirming the City's AAA underlying credit rating is the structure and funding status of the City's reserves.

Given the projected Fiscal Year 2025-26 GOF operating balance carryover balance, the Recommended Budget provides strategic allocations to multiple critical reserves. In total, the Recommended Budget allocates $6.2 million toward reserves. For more information on the City's reserve policy, please refer to the Miscellaneous Information section of the Recommended Budget.

SUMMARY AND CONCLUSION

Although the Recommended Budget reflects a cautious approach to growth in response to softening revenues and broader economic uncertainty, it continues to build on the City's strong foundation of providing excellent services and programs while advancing Council's Strategic Priorities. **The Fiscal Year 2026-27 Recommended Budget positions the City to both sustain high-quality service delivery today, and thoughtfully invest in the Mountain View of tomorrow, while continuing to strengthen and improve the organization to better serve the evolving needs of the community – supported by the ingenuity and innovation that define the City's workforce.**

I would like to express my appreciation to the City Council and to staff in all departments for their cooperation and assistance in the development of this budget. In particular, I would like to thank the department heads and the Budget Review Team, including Assistant City Manager Arn Andrews, and Finance and Administrative Services Director Derek Rampone, and with special thanks to Assistant Finance and Administrative Services Director Grace Zheng, Principal Financial Analyst Elliot Young, Senior Financial Analyst Ann Trinh, and Financial Analyst Natalie Poon for their assistance with the Operating Budget; Community Development Director Christian Murdock and Public Works Director Jennifer Ng for their assistance with the capital outlay process; and the Copy Center staff for their invaluable support in the preparation of this document.

Respectfully submitted,



Kimbra McCarthy
City Manager

FYs 25-27 Council Work Plan Project Status Updates			
Project	**Description**	**Completion Timeline**	**Status and Next Steps**
Stevens Creek Trail Extension	Execute funding agreement(s) with the City of Sunnyvale and begin the conceptual design.	Preliminary design completion in 2028	In September 2025, the City issued a Request for Proposals (RFP) for a feasibility and trail alignment analysis, including preliminary design concept drawings. Staff brought the consultant contract and cost-sharing agreement with Sunnyvale to the Council for approval on May 26, 2026. Once the agreement is executed, the preliminary design phase is expected to take two years.
Low- and Middle-Income Housing	Identify funding support, City properties, and partnership opportunities and address barriers to condominium development to create a strategy for supporting low- and middle-income homeownership.	December 2026	Staff presented a scope of work for developing the strategy to the Council during a study session on December 16, 2025. Following Council direction, staff is engaging stakeholders, evaluating the 1305 Space Park Way site, and researching policy. Staff expects to bring an item to Council in Q4 2026.
R3 Zoning Update	Complete the update of R3 Zoning District development standards.	November 2026	On June 24, 2025, the Council directed staff on density levels in R3 zoning areas. The project team is currently developing policies and standards for the zoning update and preparing the project's draft Environmental Impact Report (EIR). Staff returned to the Council for further direction on February 10, 2026. and plans to bring final amendments to the Council for adoption in Q4 2026.
End of Natural Gas Flow by 2045	Adopt a resolution and identify legal pathways, electrical grid improvements, and community resiliency work to support implementation.	Completion timeline dependent on CSC direction.	Staff will work with the City Attorney's Office to review the legal implications of a natural gas ban and new legislative requirements for electrification planning. Staff expects to bring this project to Council Sustainability Committee by Q4 2026.
Community for All Action Plan	Create and promote a Community for All Action Plan.	December 2026	Staff anticipates that work on the Community for All Action plan will begin in Q3 and be completed by Q4 of 2026.
City Broadband Network (Phase 2)	Develop the conceptual design for a Citywide fiber network.	October 2026	The project team is working to prioritize the asset inventory site list. Following this prioritization, the consultant will develop a conceptual design, technical specifications, and financial analysis. The project is anticipated to be completed and will be scheduled for a Council study session in Q4 2026.

FYs 25-27 Council Work Plan Project Status Updates			
Project	**Description**	**Completion Timeline**	**Status and Next Steps**
Smart Water Meters	Create a plan for installing smart water meters and associated supportive technology Citywide.	Procurement completion in Q3 2027 Full installation completion in 2030	On June 10, 2025, the Council approved a cost-share agreement with Santa Clara Valley Water District and authorized a contract with a consultant to develop a project scope, procurement strategy, and outreach plan. The project team has been working to identify the assets and integration requirements of the existing technology and infrastructure. The project scope and procurement plan were completed in Q1 2026. Staff is beginning a procurement process for the design and implementation of the new program.
2026 Charter Amendment Measure	Place a measure on the 2026 ballot with modernizing amendments to the City Charter.	November 3, 2026.	The Council reviewed charter modernization options during a study session on February 10, 2026. Staff will bring ballot language to the Council for approval in June 2026.
2026 Revenue Measure	Develop a revenue measure and place it on the 2026 ballot.	November 3, 2026.	The Council established a 2026 Revenue Measure Ad Hoc Sub-Committee on September 23, 2025. The committee met on October 22, 2025, December 2, 2025, February 25, 2026, and April 24, 2026 to review options. Staff will bring ballot language to the Council for review and approval in June 2026.
City Code Cleanup	Review and make periodic amendments to the City Code to remove contradictory, unenforceable, or otherwise outdated sections.	COMPLETED Staff will continue to bring additional updates on a rolling basis	In addition to adopting new code material as part of the 2025 Triennial Building Code Update, the Council approved an extensive reorganization and cleanup of Chapters 8, 14, 24, and portions of Chapter 25, and moved floodplain regulations into Chapter 48 of the City Code on September 9, 2025. The Council also approved clean-up items alongside new code for Chapter 36 on February 24, 2026. Staff continues to work to identify additional opportunities for code clean-up on a rolling basis.
Citywide Objective Design Standards	Create citywide objective design standards for new multi-family and mixed-use development and public right-of-way infrastructure.	Q1 2028	Work on this item started in Q1 2026. Staff plans to present recommendations for a project scope and phased work plan at a Council study session in Q1 2027 with the goal of adopting the first phase of design standards by Q1 2028, with the next phases thereafter.
Pedestrian Mall Vacant Storefront Activation Program	Develop and implement vacant storefront display and pop-up program guidelines.	Q1 2027	Work on this item started in Q1 2026 with research to identify comparable ordinances and best practices from other jurisdictions. Staff will prepare a recommended program structure and storefront activation requirements and seek Council confirmation of these recommendations in Q4 2026. Finalization of an ordinance and adoption by Council will occur in Q1 2027. Staff expects to implement the program in late Q2 2027.

FYs 25-27 Council Work Plan Project Status Updates			
Project	**Description**	**Completion Timeline**	**Status and Next Steps**
Pavement Condition Index (PCI) Increase	Develop and begin implementing a strategy to increase the PCI on arterial streets to 70.	Recommendation completion in Q2 2027	The City released an RFP in Q1 2026 to evaluate the current program, develop strategies for prioritizing arterial streets, and create budget scenarios to reach the target PCI of 70. The evaluation is expected to be completed in Q4 2026 and will inform the prioritization of paving projects recommended for Council approval as part of the Fiscal Year 2027-28 Capital Improvement Program.
City Policy and Template Updates	Update City policies, templates, and documents as needed.	COMPLETED Staff will continue to bring additional updates on a rolling basis	Staff has completed research on existing Council Policies and City contract templates and will be seeking staff feedback on potential updates and prioritization. The Council Policies and Procedures Committee directed staff on next steps at its May 6, 2026, meeting.
City Volunteer Framework	Create a framework to support opportunities for volunteer organizations to work with the City.	Q4 2026	Staff has begun researching policies and procedures at other agencies to develop recommendations for internal review. With this input, staff will draft a Council Policy, which staff expects to present to the Council Policy and Procedures Committee in the fall of 2026 and to the Council in Q4 2026 for review, feedback, and adoption.
Pickleball Solutions	Expedite the completion and implementation of the Pickleball Feasibility Study, including the construction of new permanent courts and an interim expansion of pickleball hours at Rengstorff Park.	Rengstorff Park hours expansion complete. Pending negotiations, construction completion expected in Q1/Q2 2028.	In July 2025, staff added 13 pickleball hours per week at the dual-striped (tennis/pickleball) courts at Rengstorff Park. The City held a community meeting in August 2025 to share City-controlled options for potential pickleball sites, which was attended by approximately 300 community members. Staff is currently negotiating with a private property owner to place numerous public pickleball courts on their property. Staff expects to share information on the final recommendation by Q3 2026.

FYs 23-25 Council Work Plan Project Status Updates			
Project	**Description**	**Completion Timeline**	**Status and Next Steps**
Biodiversity Strategy and Urban Forest Plan	Develop a Biodiversity Strategy/Update to the Community Tree Master Plan.	June 2026	Council reviewed the draft Biodiversity and Urban Forest Plan on April 28, 2026. Council will review the plan for approval on June 23, 2026

FYs 23-25 Council Work Plan Project Status Updates			
Project	**Description**	**Completion Timeline**	**Status and Next Steps**
Transportation Demand Management Ordinance	Adopt a Citywide Transportation Demand Management Ordinance.	May 2026	Presented to the Environmental Planning Commission (EPC) on April 15, 2026, and to the Council Transportation Committee on May 5, 2026. The ordinance was presented to Council on May 12, 2026. The second reading is expected on May 26, with adoption 30 days after.
Active Transportation Plan	Develop a City Active Transportation Plan.	September 2026	Bicycle and Pedestrian Advisory Committee reviewed a draft on April 29, 2026 . Council will review the draft in Q3 2026.
Tobacco Regulations Ordinance	Develop an ordinance to ban vaping sales citywide.	Q3/Q4 2026	On May 27, 2025, Council reviewed a draft ordinance. Staff is currently working to finalize the ordinance with feedback from the County.
Decarbonization Plan	Develop a Citywide Decarbonization Plan/Complete a Climate Change Vulnerability Assessment.	Q4 2026	Staff presented an update to the Council Sustainability Committee at its April 30, 2026, meeting. Council will receive an update on May 26, 2026.
VTA Evelyn Project	Facilitate affordable housing at the VTA Evelyn site.	Pending state funding, construction is planned to begin by Q4 2026	Staff continues to support the developer in seeking funding and advancing the project.
Historic Preservation Ordinance	Review and update the historic preservation ordinance.	December 2026	On December 9, 2025, staff presented a project update to the Council. The EPC and the Council will review a draft ordinance in Q3/Q4 2026.
Micromobility Pilot	Develop guidelines for micromobility, including a scooter share pilot	Pilot expected to begin Q3 2027	Staff has confirmed that multiple scooter-sharing companies are interested and are developing a strategy to start a 12–18-month pilot program.
Citywide Travel Demand Model	Update the Citywide Travel Demand model.	Q4 2027	Staff is processing the consultant agreement and coordinating a licensing agreement with Valley Transportation Authority.
Shoreline Area Plan	Review and Update the Shoreline Community Area Plan	COMPLETED	Council approved on May 26, 2026.
Parks and Recreation Strategic Plan	Develop a Parks and Recreation Strategic Plan	COMPLETED	Council adopted on May 26, 2026.
Gatekeeper Review	Review and update the Gatekeeper process	COMPLETED	Council adopted on October 28, 2026.
Street Parking Regulations	Complete a holistic citywide review of street parking regulations	COMPLETED	Council reviewed on June 11, 2024.
2024 Revenue Measure	Explore the feasibility of a potential 2024 revenue measure	COMPLETED	Voter approval of Measure G on November 5, 2024.

FYs 23-25 Council Work Plan Project Status Updates			
Project	**Description**	**Completion Timeline**	**Status and Next Steps**
Displacement Response Strategy	Continue implementing the Displacement Response Strategy/Actions	COMPLETED	The Council directed staff to pursue a community ownership action plan on September 9, 2025. Tenant relocation assistance ordinance adopted on January 27, 2025.
Vision Zero Action Plan	Adopt the Local Road Safety/Vision Zero Action Plan	COMPLETED	Council adopted on September 10, 2024.
Safe Routes to School	Expand the Safe Routes to School Program	COMPLETED	Council approved expanded program on May 14, 2024.
Downtown Strategy	Implement strategies for a vibrant downtown, including the Castro Pedestrian Mall	COMPLETED	Council approved the Castro Pedestrian Mall, and staff launched the Downtown Digest and provided expanded activities and improved aesthetics.
Master Fee Study	Complete a Cost Allocation Plan and Master Fee Study	COMPLETED	Council adopted on June 10, 2025.
Homelessness Response Strategy	Develop a Homelessness Response Strategy	COMPLETED	Council adopted on June 10, 2025.
Community Workforce Agreement	Negotiate a Community Workforce Agreement	COMPLETED	Council adopted on May 14, 2024.
Online Permitting	Implement an online permitting system	COMPLETED	Rollout completed by the Community Development Department in July 2024.
Storefront Activation Program	Develop a comprehensive citywide storefront activation program	COMPLETED	Storefront display workshop held in June 2024. Council approved Façade Grant Program on March 10, 2026.
Economic Vitality Strategy	Develop and begin implementing the Economic Vitality Strategy	COMPLETED	Council adopted on April 23, 2024.
Broadband Expansion	Explore expanding access to broadband	COMPLETED	Phase one (needs assessment and gap analysis) presented to Council on February 25, 2025.
Child Care Options	Explore strategies for enhancing child care options	COMPLETED	Child care resolution approved on December 12, 2023. Mountain View Child Care Center operating agreement approved on May 28, 2024.
Moffet Boulevard Precise Plan	Develop a Moffett Boulevard Precise Plan	Deferred	Council put project on hold on January 27, 2026, in order to focus staffing resources on addressing the impacts of SB 79.
Dark Skies Ordinance	Develop a Dark Skies Ordinance	Deferred	Council put project on hold on January 27, 2026, in order to focus staffing resources on addressing the impacts of SB 79.
Downtown Precise Plan Update	Develop comprehensive updates to the Downtown Precise Plan	Deferred	Council put project on hold on January 27, 2026, in order to focus staffing resources on addressing the impacts of SB 79.

City of Mountain View

FISCAL YEAR 2025-26 SIGNIFICANT ACCOMPLISHMENTS

*The following is a list of notable accomplishments in City programs, plans, and services over the most recent fiscal year by department. These items go beyond "normal" day-to-day services. Items in **bold** are related to the City Council's 2023-2025, and 2025-27 Strategic Priorities, which are Community for All, Intentional Development and Housing Options, Mobility and Connectivity, Sustainability and Climate Resiliency, Livability and Quality of Life, Economic Vitality and Organizational Strength, and Good Governance.*

Number	Accomplishment	Lead Dept.
1	**Developed and secured Council approval of a ballot measure for the 2026 election to modernize provisions of the City Charter.**	City Attorney/City Clerk
2	**Reviewed and made periodic amendments to the Municipal Code to remove any contradictory, unenforceable, or outdated sections.**	City Attorney/Community Development
3	Developed and implemented a process to comply with AB 339 notification requirements.	City Attorney/Human Resources/Finance and Administrative Services
4	Implemented electronic document recording with the Santa Clara County Clerk-Recorder's Office.	City Clerk
5	Implemented Brown Act/open meetings changes mandated by SB 707.	City Clerk
6	Launched the City's Boards, Commissions, and Committees application portal.	City Clerk
7	**Explored a revenue measure for inclusion on the 2026 ballot, which was brought to the Council for approval in June 2026.**	City Manager
8	Enhanced efforts to sponsor legislation and submitted advocacy letters to address the City's housing needs and priorities.	City Manager/Housing
9	Partnered with community-based organizations to distribute Community for All grants to support outreach and services for the immigrant community.	City Manager
10	Brought the expansion of the safe parking program capacity at Shoreline Lot B to Council for approval.	City Manager
11	Implemented year one of the Pathways to Housing Homelessness Response Strategy and Expenditure Plan.	City Manager
12	Completed the neighborhood Cool Block Program, co-funded by a matching $125,000 grant from Santa Clara County. From initiation, 60 neighborhood blocks participated in Cool Block Mountain View, with 14 block teams completing the full program, serving approximately 300 households.	City Manager
13	Completed an Extreme Heat Community Preparedness project funded by a County grant.	City Manager
14	Completed the Climate Vulnerability Assessment.	City Manager
15	Replaced 125 gas water heaters with electric heat pump units through the Year of the Water Heater education and rebate campaign.	City Manager

Number	Accomplishment	Lead Dept.
16	Received a Silicon Valley Clean Energy competitive outreach grant of $100,000 funds for the Year of the Water Heater program outreach.	City Manager
17	Applied for and received $7,500 for the City's electric bookmobile under the Inflation Reduction Act.	City Manager
18	Upgraded 78% of City facilities with gas water heaters to electric heat pumps at no cost to the City through a PG&E program, saving an estimated $555,560 for replacement of 30 water heaters.	City Manager/Public Works
19	Installed seven grid-independent solar- and battery-powered electric vehicle charging ports for City fleet vehicles.	City Manager/Public Works
20	Secured a contract with PG&E under their Fleet Program that provides an expedited electrical service upgrade and an estimated $312,000 in incentives for a 48-electric vehicle charging port installation project at the Municipal Operations Center.	City Manager
21	Installed solar arrays at the Mountain View Senior Center, Sports Pavilion, and Whisman Sports Center.	City Manager/Public Works
22	Purchased two electric Chevy Blazer patrol vehicles to pilot electric vehicle use in the Police Department.	City Manager/Public Works/Police
23	Acquired charging ports for City landscaping equipment to support electrification without the additional expense of building upgrades.	City Manager/Public Works
24	Hosted an electric landscaping tool training for City Parks, Streets, Landfill, and Shoreline maintenance teams.	City Manager
25	Initiated a communications plan to support a vibrant Downtown Mountain View.	City Manager/Community Development
26	Implemented the Language Access and Multicultural Community Engagement Policy, including beginning translating essential documents and rolling out citywide training.	City Manager
27	Developed a crisis communications plan.	City Manager
28	Successfully managed a month-long State of Emergency in the City's response to the Cuesta Water Main incident	City Manager/Public Works/Fire Department
29	Completed the update to the City's Americans with Disabilities Act Self-Evaluation and Transition Plan.	City Manager
30	**Completed the update the Shoreline Regional Park Community North Bayshore Area Plan ("Shoreline Area Plan").**	City Manager/City Attorney
31	**Launched a pop-up retail store at 293 Castro Street, as part of implementing the Pedestrian Mall Vacant Storefront Window Display and Pop-Up program.**	Community Development
32	**Presented a study session to Council on design standards, commercial and live/work spaces, and small parcel strategies.**	Community Development
33	Adopted the 2025 Triennial California Building Standards Code updates before the AB 130 September 30, 2025, deadline, including new 2025 Reach Code amendments to support building electrification and bird-safe glass designs.	Community Development

Number	Accomplishment	Lead Dept.
34	Expanded the same-day building permit program to include air conditioning units; heat pump heat, ventilation, and air conditioning units; heat pump water heater units; and electric vehicle charger units for single-family and duplex dwellings.	Community Development
35	Adopted zoning and General Plan amendments for site consistency per Housing Element Program 1.1(g).	Community Development
36	Studied live-work spaces as an allowed residential use per Housing Element Program 1.3(e).	Community Development
37	Compiled, evaluated and refined development requirements outside the Zoning Ordinance per Housing Element Program 1.3(b).	Community Development
38	Updated the Zoning Ordinance process and approval bodies to streamline permitting processes, creating an administrative approval process for residential projects consistent with AB 130 per Housing Element Program 4.1(b).	Community Development
39	Created a dashboard with historic and current performance indicators for the development review process per Housing Element Program 4.1(c).	Community Development
40	Updated and streamlined the Façade Grant Program, increasing resources for small businesses.	Community Development
41	Executed a Disposition and Development Agreement for Hope Street Lots 4 and 8 for new hotel and office buildings in Downtown.	Community Development
42	**Completed Zoning Ordinance amendments to implement Council Policy G-09: Gatekeepers.**	Community Development
43	Brought forward for City Council approval 1,953 new housing units citywide.	Community Development
44	**Implemented actions from the Economic Vitality Strategy by adopting Zoning Ordinance amendments to streamline permitting and reduce zoning barriers for active retail, restaurant, personal service, and indoor fitness and recreational uses of less than 4,000 square feet in the commercial zoning districts.**	Community Development
45	Activated Downtown Mountain View for the 2026 NFL Superbowl and 2026 FIFA World Cup with events and branding.	Community Development
46	Completed major public art installations at the historic Mountain View Train Depot and on 10 traffic bollards along the Castro Pedestrian Mall.	Community Development
47	Held Council study sessions on the Historic Preservation regulations update, visioning for the Downtown Precise Plan, visioning and land use alternatives for the Moffett Boulevard Precise Plan, R3 zoning updates, and implementing Assembly Bills 130 and 79.	Community Development
48	Installed Downtown Pedestrian Wayfinding Signage, including directional signage and parking facility identifiers, to encourage exploration of both familiar and lesser-known points of interest.	Community Development

Number	Accomplishment	Lead Dept.
49	Launched the "Downtown In Motion" communications initiative, including a cohesive visual brand identity, standard communication templates, installation of decorative construction fencing signage, and implementation of coordinated outreach campaigns to effectively inform the community and support Downtown Mountain View businesses during major construction projects.	Community Development
50	Completed public engagement for Public Art Strategy, including a multilingual survey, stakeholder interviews, and pop-up event outreach.	Community Development
51	**Completed the Parks and Recreation Strategic Plan.**	Community Services
52	**Completed the Biodiversity and Urban Forest Plan.**	Community Services
53	Supported the construction of Villa-Chiquita Park and Rengstorff Park Maintenance Building, various sustainability projects at the Mountain View Senior Center, and the Shoreline Bistro expansion and renovation.	Community Services
54	Began the design of a new park on San Rafael Avenue.	Community Services/Public Works
55	Collaborated with the Los Altos School District on the design of a shared-use open space at the new school site on California Street.	Community Services/Public Works
56	Painted and replaced draperies in the SecondStage at the Mountain View Center for the Performing Arts.	Community Services
57	Completed the first full year of operations at the Rengstorff Park Aquatics Center, demonstrating strong community use, expanded programming, and increased participation across aquatics offerings.	Community Services
58	**Expanded pickleball hours at Rengstorff Park and began negotiations to develop pickleball courts on private property.**	Community Services
59	Launched the utility billing system upgrade project, including selecting a vendor and beginning implementation processes.	Finance and Administrative Services/Information Technology
60	Improved the contract processing workflow, including updating DocuSign routing requirements.	Finance and Administrative Services
61	Issued bonds for the new Public Safety Building, securing approximately $135.8 million of funding in bond proceeds	Finance and Administrative Services
62	Received the Government Finance Officers Association Award for the City's first-ever Popular Annual Financial Report (PAFR), recognizing excellence in financial transparency and the successful launch of a more accessible, public-friendly financial communication tool.	Finance and Administrative Services
63	Enhanced transparency by publishing all investment reports and statements on the City's Treasury webpage (under FASD), implementing email notifications for newly posted materials, and delivering a redesigned quarterly investment report with a modern, streamlined format.	Finance and Administrative Services

Number	Accomplishment	Lead Dept.
64	Executed an agreement with a new short-term rental compliance firm to enhance monitoring and enforcement and improve compliance, revenue collection, and overall program efficiency.	Finance and Administrative Services
65	Updated the City's travel policy to clarify requirements, streamline processes, and improve ease of use.	Finance and Administrative Services
66	Updated the City's purchasing policy to streamline processes and improve ease of use.	Finance and Administrative Services
66	Received an updated AAA credit rating from Standard and Poor's	Finance and Administrative Services/City Manager's Office
67	Onboarded a new audit firm to enhance Transient Occupancy Tax compliance and revenue oversight.	Finance and Administrative Services
68	Launched the City's first-ever ambulance service, which operates daily and achieves full cost recovery.	Fire
69	Completed enhancements and upgrades to the computer-aided dispatch system.	Fire/Police
70	Developed and implemented an integrated data management system to support Fire and Environmental Protection Division data management and reporting needs.	Fire/Information Technology
71	Implemented the Genesis program to help prepare for, train, and execute live evacuations.	Fire
72	Trained City staff assigned to the Emergency Operations Center following the Federal Emergency Management Agency's independent study program.	Fire
73	Updated the department's entire fleet of front-line and reserve fire apparatus.	Fire
74	Improved firefighter health and wellness through enhanced cancer screening, installation of personal protective equipment extractors in all fire stations, and installation of a self-contained breathing apparatus and helmet washing station.	Fire
75	**Established a scope of work and presented a study session to Council for the Low- and Middle-Income Homeownership Strategy.**	Housing
76	**Updated the Tenant Relocation Assistance Ordinance, developed a Community Ownership Action Plan, and evaluated a displace resident preference policy for subsidized affordable housing units to implement the tenant displacement response strategy in Housing Element Program 3.2.**	Housing
77	Assisted development partners for 1020 Terra Bella Avenue and the City-owned sites at 87 E. Evelyn Avenue, and Lot 12 with securing critical financing, including funding from the state's Affordable Housing and Sustainable Communities program, and state and federal Low-Income Housing Tax Credits.	Housing

Number	Accomplishment	Lead Dept.
78	Facilitated affordable housing development through coordination with partners at 96 W. El Camino Real, 57-67 E. Evelyn Avenue, and 1012 Linda Vista Avenue to support project readiness and secure critical financing.	Housing
79	Secured $2 million of federal Community Project Funding for the affordable housing development at 57-67 E. Evelyn Avenue.	Housing
80	Completed phase two amendments to the Below Market Rate Ordinance, including improving affordability, accessibility, and compliance options per Housing Element Program 1.9.	Housing
81	Adopted the Community Stabilization and Fair Rent Act and the Mobile Home Rent Stabilization Ordinance regulations, providing anti-harassment and anti-retaliation protections for eligible tenants.	Housing
82	Expanded community engagement to reach over 3,000 residents on rent stabilization and tenant/landlord rights and delivered information at 100+ community events.	Housing
83	Implemented new enforcement regulations for fee payments and annual registration for rent-stabilized units and mobile homes, resulting in a 53-point year-over-year increase in registration compliance from 42% to 95%.	Housing
84	Hosted 60+ Housing Help Centers under the CSFRA and MHRSO, assisting over 300 landlords and tenants.	Housing
	Provided and supported mediation and Fair Housing Programs through the Mountain View Mediation Program and ongoing outreach/education events per Housing Element Program 2.5.	Housing
85	Broke ground on the City's Lot 12 affordable housing project, adding 120 units to the City's supply.	Housing
86	Identified and implemented a new employee engagement survey platform to solicit employee feedback and build a stronger workplace culture.	Human Resources
87	Completed implementation of an enhanced onboarding platform.	Human Resources
88	Selected new ancillary benefits platforms for flexible spending accounts and benefits administration via a request for proposals Completed implementation of the flexible spending account platform.	Human Resources
89	Engaged in ongoing labor management meetings with employee groups to foster transparent and regular communications. Delivered and actively participated in training with labor leaders to strengthen communication and relationships for successful and effective bargaining for all parties.	Human Resources
90	Implemented new recruitment tracking and reporting processes to comply with legislative information and reporting requirements.	Human Resources
91	Launched a pilot program of additional financial wellness tools, including a financial professional planning service and a student loan debt assistance program.	Human Resources
92	Launched new pet insurance and relationship coaching benefit options for employees.	Human Resources

Number	Accomplishment	Lead Dept.
93	Coordinated 14 customized trainings for advanced Word and Adobe technical training to support staff, following the decentralization of the City's document processing function.	Human Resources
94	Revised the Mandated Reporter Policy on Child Abuse and/or Neglect to reflect new legislative requirements and City practices and provided City-wide training to positions mandated as reporters.	Human Resources
95	Conducted successful executive searches to appoint new CIO/IT Director and Deputy Fire Chief.	Human Resources
96	Conducted four drawings for City rental housing units and increased occupancy in the City's below market rate employee rental units.	Human Resources/Housing
97	Developed and launched a new City Real Property application and implemented a public-facing Garage Sale survey and sign-up system.	Information Technology
98	Executed the full Utility Network Migration request for proposals lifecycle, including proposal evaluation, vendor negotiations, contract award, and project initiation.	Information Technology
99	Updated utility and street facility Geographic Information System data using information from more than 50 as-built and construction plans.	Information Technology
100	Migrated the City's address schema to the NextGen911 platform in compliance with National Emergency Number Association standards.	Information Technology
101	Replaced 357 unsupported employee workstations with updated hardware to maintain system supportability and security compliance.	Information Technology
102	Deployed ManageEngine Patch Manager Plus to improve Microsoft security patch deployment and enable patch management for third-party applications.	Information Technology
103	Expanded wireless and network connectivity infrastructure at multiple City facilities, including the CPA stages, Fire Station 5 training facility, Community Center battery system, and Rengstorff Park maintenance building.	Information Technology
104	Completed the Paperless Permitting System ProjectDox v9.5 upgrade and developed custom departmental reporting enhancements.	Information Technology
105	Completed multiple AV and Zoom Room enhancement projects, including upgrades for the Fire Station 5 Training Room, Council Chambers and Control Room, Maple Zoom Room, and the Housing Director's conference space.	Information Technology
106	Implemented Wordly AI translation integration in Council Chambers to improve multilingual accessibility during public meetings.	Information Technology
107	Acquired a citywide work order management software system and began implementation.	Information Technology
108	Acquired a citywide land management software system and completed project phases one and two, including stakeholder engagement and business process analysis.	Information Technology
109	Partnered with the Santa Clara County Library District to provide Mountain View families with free books for children (birth to age five) through the Dolly Parton Imagination Library.	Library
110	Launched Amplify: Teen Voices, a mentorship program empowering teens to design and lead Library programs.	Library

Number	Accomplishment	Lead Dept.
111	Enhanced user experience through upgraded software and hardware, including the introduction of wireless printing and new program laptops.	Library/Information Technology
112	Reconfigured Library spaces to increase seating and collaborative work areas and relocated collections to high-traffic zones to improve accessibility.	Library
113	Installed a lactation pod to better support nursing parents and caregivers with young children.	Library
114	Developed the Curiosity Collection, a rotating set of in-library learning kits for children.	Library
115	Collaborated with the Mountain View Whisman School District to distribute summer reading trackers to all nine elementary schools, resulting in a 56% increase in completion rewards for children (birth–grade 5).	Library
116	Expanded Bookmobile services to the City's inclusive Magical Bridge Playground, including the addition of outdoor story times.	Library
117	Initiated Bookmobile service with Hope Services, increasing access for individuals with developmental disabilities.	Library
118	Increased the Library's online engagement through strategic, creative social media content, achieving a 67% growth on Facebook and 87% on Instagram.	Library
119	Strengthened community outreach efforts, boosting engagement by 18% at offsite events promoting Library services and programs.	Library
120	Implemented new software to provide digital access to the Library's History Center collections	Library
121	Updated the Records Division's processes and procedures and cross-trained staff to provide continuity of operations.	Police
122	Expanded hiring and promotional activity across sworn and Emergency Communications Center positions, significantly strengthening staffing capacity, succession planning, and organizational readiness.	Police
123	**Completed funding agreements for the Stevens Creek Trail extension.**	Public Works
124	**Completed the Smart Water Meter program design and began initiating the procurement process.**	Public Works
125	Executed an amendment to the Water Supply Agreement with the San Francisco Public Utilities Commission (SFPUC) and other Bay Area Water Supply and Conservation Agency (BAWSCA) to reduce the City's required Minimum Purchase Quantities and updated the Drought Allocation Plan.	Public Works
126	Collaborated with the City of Palo Alto to finance and construct the advanced water purification system at the Regional Water Quality Control Plant to produce higher-quality recycled water.	Public Works
127	Completed the erosion protection and Bay Trail improvement project along Pond A2W and began soil import for Pond A1.	Public Works

Number	Accomplishment	Lead Dept.
128	Completed construction of the Downtown utilities project, Miramonte fence replacement, the Miramonte pump station, Phase 2 of the San Antonio Sewer Project, a PVC landfill gas header replacement, and annual water and sewer main replacement projects Senior Center Electrification, Solar Array Installations at three separate facilities (Senior Center, Mountain View Sports Pavilion, and Whisman Sports Center), Crittenden Lane and Shoreline Boulevard pavement improvements, Annual Street Maintenance on various streets, California Street Pilot Project, Castro Street Curb Ramp Improvements, 917 San Rafael Avenue demolition of structure, Citywide Trash Capture Phase 2, Traffic Signal Replacements at two intersections (Rengstorff/Latham and Shoreline/Latham), City Attorney's Office Remodel, Sidewalk and Curb Repairs project, Community Shuttle Electric Vehicle Charging Units, and the Firefighter Personal Protective Equipment Storage at Fire Stations 1, 3, and 4	Public Works
129	Completed design for three street paving projects, the Transit Center Mobility Hub, the 939 San Rafael Avenue structure demolition, adobe tile replacement, the Shoreline Boathouse and Bistro Expansion, and the Shoreline Boulevard Active Transportation and Utility Improvements project.	Public Works
130	Began design for improvements to the Shoreline Golf Links Back 9 holes and replacement of the underlying landfill gas and groundwater systems, annual water and sewer main replacements, and seven street paving projects.	Public Works
131	Completed the 2025 Urban Water Management Plan and a water system risk and resiliency assessment.	Public Works
132	**Completed the Transportation Demand Management Ordinance.**	Public Works
133	Completed the Draft Active Transportation Plan.	Public Works
134	Began the Landfill Master Plan Study update.	Public Works
135	Completed design for phase one of the Public Safety Building.	Public Works/Fire/Police
136	Began the development process for two park sites: the Monta Loma School Field and Playground Renovation, and Thompson Mini-Park.	Public Works/Community Services
137	Started construction for the Shoreline Boathouse and Bistro Expansion project, Shoreline Play Structure, Miramonte Avenue Improvements (Cuesta Drive to Castro Street), Shoreline Boulevard Pathway Improvements, and Community Development Department Renovations.	Public Works
138	**Updated Council Policies, legislative/contract templates, and other documents.**	Multiple Departments

TOTAL FUND REVENUES

MAJOR FUND[1]	AUDITED ACTUAL 2024-25	ADOPTED BUDGET 2025-26	ESTIMATED 2025-26	RECOM. BUDGET 2026-27
GOVERNMENTAL FUNDS:				
GENERAL FUND				
GENERAL OPERATING	$ 195,256,716	195,663,650	202,265,369	207,573,650
GF - DEVELOPMENT SERVICES	13,976,829	10,645,160	15,016,522	15,114,000
GF - CONVEYANCE TAX	2,050,070	14,630,000	10,454,000	13,672,000
GF RESERVES	46,533,785	191,736,136	208,626,550	30,692,625
TOTAL GENERAL FUND	**257,817,400**	**412,674,946**	**436,362,441**	**267,052,275**
SPECIAL REVENUE FUNDS				
GAS TAX	5,587,367	5,165,500	5,256,500	5,498,500
OTHER STREETS & TRANSPORTATION	1,719,846	2,124,000	3,146,632	3,849,740
CONSTRUCTION TAX	9,544,272	1,310,000	4,775,000	1,010,000
PUBLIC BENEFIT IN LIEU	1,686,057	1,814,000	2,309,000	1,941,000
OTHER TRANSPORTATION DEV FEES	321,152	198,000	229,966	194,000
HOUSING	6,960,265	5,817,300	8,558,349	5,981,800
CSFRA/RENTAL HOUSING COMMITTEE	1,824,682	1,869,656	1,840,312	2,062,622
MOBILE HOME RENT STABILIZATION	339,273	223,300	226,460	225,300
SUCCESSOR HOUSING AGENCY	151,573	52,000	59,000	63,000
SHORELINE GOLF/RESTAURANT	4,441,732	4,693,630	4,908,300	5,323,302
DOWNTOWN BENEFIT ASSMT DISTS	2,995,571	2,628,400	2,741,618	2,831,500
GENERAL SPECIAL PURPOSE	26,815	63,000	572,500	76,000
LAND USE DOCUMENT FEE	0	6,525,430	7,058,685	1,002,500
SUPPLEMENTAL LAW ENFRCMNT SRVCS	256,680	200,000	267,899	200,000
HOUSING GRANT	2,452,874	841,000	6,295,437	833,019
CABLE TELEVISION	134,240	125,000	119,000	109,000
SHORELINE REGIONAL PARK COMM	85,948,540	82,725,900	71,425,800	77,751,800
OTHER [2]	275,488	0	1,600	0
TOTAL SPECIAL REVENUE FUNDS	**124,666,427**	**116,376,116**	**119,792,058**	**108,953,083**
CAPITAL PROJECTS FUNDS				
STORM DRAIN CONSTRUCTION	137,819	47,000	55,594	55,000
PARK LAND DEDICATION	7,268,709	2,536,440	2,984,800	3,180,600
TOTAL CAPITAL PROJECTS FUNDS	**7,406,528**	**2,583,440**	**3,040,394**	**3,235,600**
PROPRIETARY FUNDS:				
ENTERPRISE FUNDS				
WATER	50,253,541	50,570,400	51,879,554	53,576,200
WASTEWATER	38,105,573	38,747,300	41,133,921	41,769,300
SOLID WASTE MANAGEMENT	17,541,433	18,645,400	18,546,963	19,646,400
TOTAL ENTERPRISE FUNDS	**105,900,547**	**107,963,100**	**111,560,438**	**114,991,900**
INTERNAL SERVICE FUNDS				
EQUIPMENT MAINT & REPLACMNT	6,655,134	5,987,000	5,609,495	6,318,600
WORKERS' COMPENSATION SELF-INS	2,984,026	3,401,000	2,929,116	6,006,514
UNEMPLOYMENT SELF-INS	19,467	21,000	21,000	23,000
LIABILITY INSURANCE	6,275,242	7,404,458	7,388,582	6,084,458
RETIREES' HEALTH INSURANCE	9,404,798	6,979,360	6,724,729	7,440,610
EMPLOYEE BENEFITS SELF-INS	55,263	63,300	53,000	65,200
TOTAL INTERNAL SERVICE FUNDS	**25,393,930**	**23,856,118**	**22,725,922**	**25,938,382**
TOTAL	**$ 521,184,832**	**663,453,720**	**693,481,253**	**520,171,240**

[1] Major funds are highlighted in blue and defined as funds that are 10% of the appropriated total of all funds for either revenues or expenditures. Enterprise Funds do not always meet the threshold annually but are considered major funds.

[2] Revenues received mid-year but not budgeted, such as Police Asset Forfeitures and Grants.

TOTAL FUND EXPENDITURES

MAJOR FUND[1]	AUDITED ACTUAL 2024-25	ADOPTED BUDGET 2025-26	ESTIMATED 2025-26	RECOM. BUDGET 2026-27
GOVERNMENTAL FUNDS:				
GENERAL FUND				
GENERAL OPERATING	$ 181,953,692	194,920,759 [2]	200,332,995	207,423,884 [3]
GF - DEVELOPMENT SERVICES	17,088,174	24,667,767 [2]	23,169,865	17,457,759 [3]
GF - CONVEYANCE TAX	103,952	8,550,000	4,590,000	11,004,000
GF RESERVES	42,673,833	73,224,280	70,493,835	39,902,772
TOTAL GENERAL FUND	**241,819,651**	**301,362,806**	**298,586,695**	**275,788,415**
SPECIAL REVENUE FUNDS				
GAS TAX	5,880,500	4,028,400	4,028,400	9,640,400
OTHER STREETS & TRANSPORTATION	1,757,923	2,162,000	2,499,241	4,632,740
CONSTRUCTION TAX	10,917,500	6,868,000	7,899,000	6,241,000
PUBLIC BENEFIT IN LIEU	3,950,000	700,000	700,000	10,964,000
OTHER TRANSPORTATION DEV FEES	0	3,847,000	3,847,000	0
HOUSING	10,306,085	67,144,569 [4]	11,440,351	42,493,717 [4]
CSFRA/RENTAL HOUSING COMMITTEE	2,014,064	2,591,339	2,109,114	2,589,451
MOBILE HOME RENT STABILIZATION	230,304	299,743	274,449	282,829
SUCCESSOR HOUSING AGENCY	0	1,000,000	1,000,000	0
SHORELINE GOLF /RESTAURANT	4,489,811	4,589,903	4,441,893	5,007,196
DOWNTOWN BENEFIT ASSMT DISTS	710,239	1,045,514	10,442,040	1,137,867
GENERAL SPECIAL PURPOSE	26,747	153,428	231,641	372,229
LAND USE DOCUMENT FEE	0	0	0	90,000
SUPPLEMENTAL LAW ENFRCMNT SRVCS	255,726	200,000	267,899	200,954
HOUSING GRANT	2,127,665	840,894	15,224,232	833,019
CABLE TELEVISION	202,252	195,000	147,000	195,000
SHORELINE REGIONAL PARK COMM	67,652,633	87,697,824	116,703,978	62,598,678
OTHER [5]	0	230,000	0	0
TOTAL SPECIAL REVENUE FUNDS	**110,521,449**	**183,593,614**	**181,256,238**	**147,279,080**
CAPITAL PROJECTS FUNDS				
STORM DRAIN CONSTRUCTION	261,000	50,000	50,000	155,000
PARK LAND DEDICATION	12,214,174	15,855,000	16,155,000	2,256,000
TOTAL CAPITAL PROJECTS FUNDS	**12,475,174**	**15,905,000**	**16,205,000**	**2,411,000**
PROPRIETARY FUNDS:				
ENTERPRISE FUNDS				
WATER	48,268,654	57,999,147	54,543,063	67,020,968
WASTEWATER	50,511,496	34,515,185	35,391,022	42,308,860
SOLID WASTE MANAGEMENT	17,723,236	21,016,476	23,091,215	21,142,204
TOTAL ENTERPRISE FUNDS	**116,503,386**	**113,530,808**	**113,025,300**	**130,472,032**
INTERNAL SERVICE FUNDS				
EQUIPMENT MAINT & REPLACMNT	10,542,664	8,982,493	13,472,410	9,253,354
WORKERS' COMPENSATION SELF-INS	3,689,044	4,754,500	3,306,502	4,873,500
UNEMPLOYMENT SELF-INS	20,581	27,250	46,000	52,250
LIABILITY INSURANCE	5,746,689	7,204,458	9,029,250	7,584,458
RETIREES' HEALTH INSURANCE	9,332,695	7,009,360	6,942,959	7,440,610
EMPLOYEE BENEFITS SELF-INS	56,807	114,500	62,000	169,500
TOTAL INTERNAL SERVICE FUNDS	**29,388,480**	**28,092,561**	**32,859,121**	**29,373,672**
TOTAL	**$ 510,708,140**	**642,484,789**	**641,932,354**	**585,324,199**

[1] Major funds are highlighted in blue and defined as funds that are 10% of the appropriated total of all funds for either revenues or expenditures. Enterprise Funds do not always meet the threshold annually but are considered major funds.

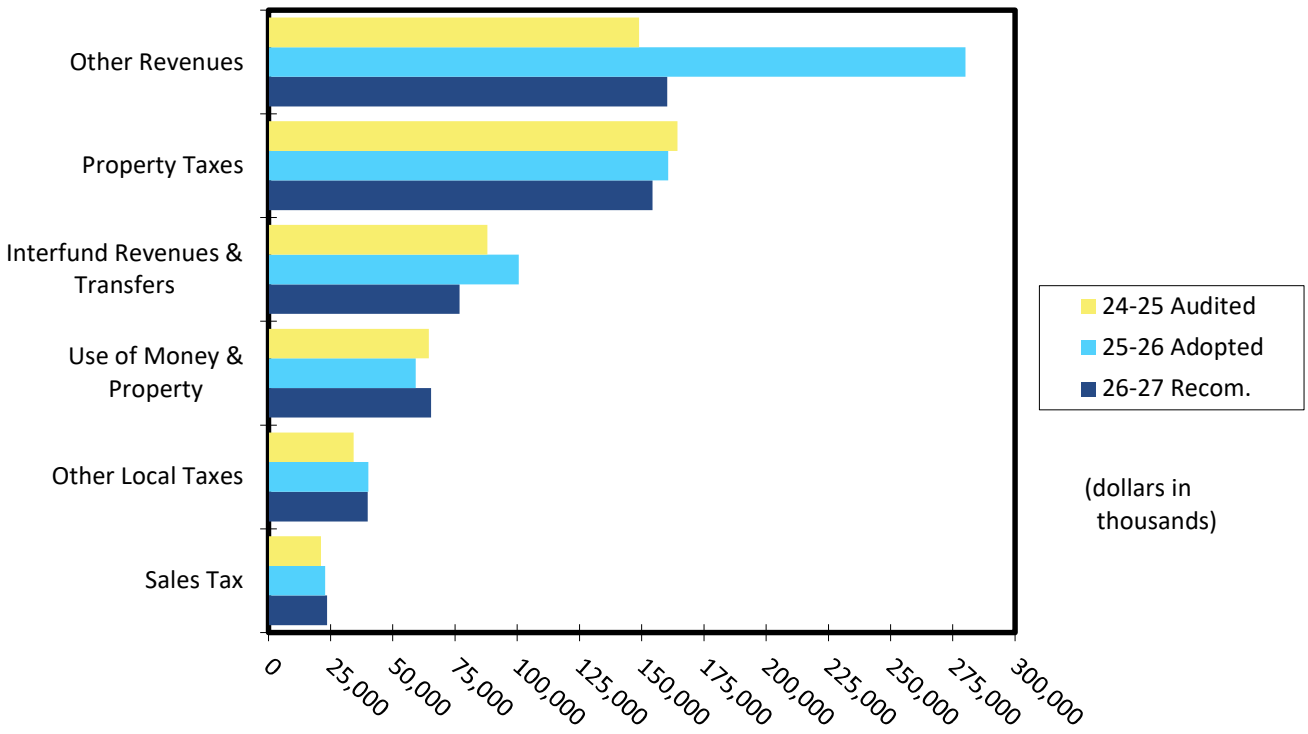
[2] Includes $9.3M and $2.5M vacancy factor for the General Operating (GOF) and Development Services Funds (DSF), respectively.

[3] Includes $10.3M and $2.0M vacancy factor for the GOF and DSF, respectively.

[4] Includes City Council-approved housing loan rebudgets drawn down over multiple years: FY 2025-26 = $63.5M; FY 2026-27 = $38.3M.

[5] Expenditures in funds with minimal activity, such as Police Asset Forfeitures and small grants.

TOTAL FUND REVENUES

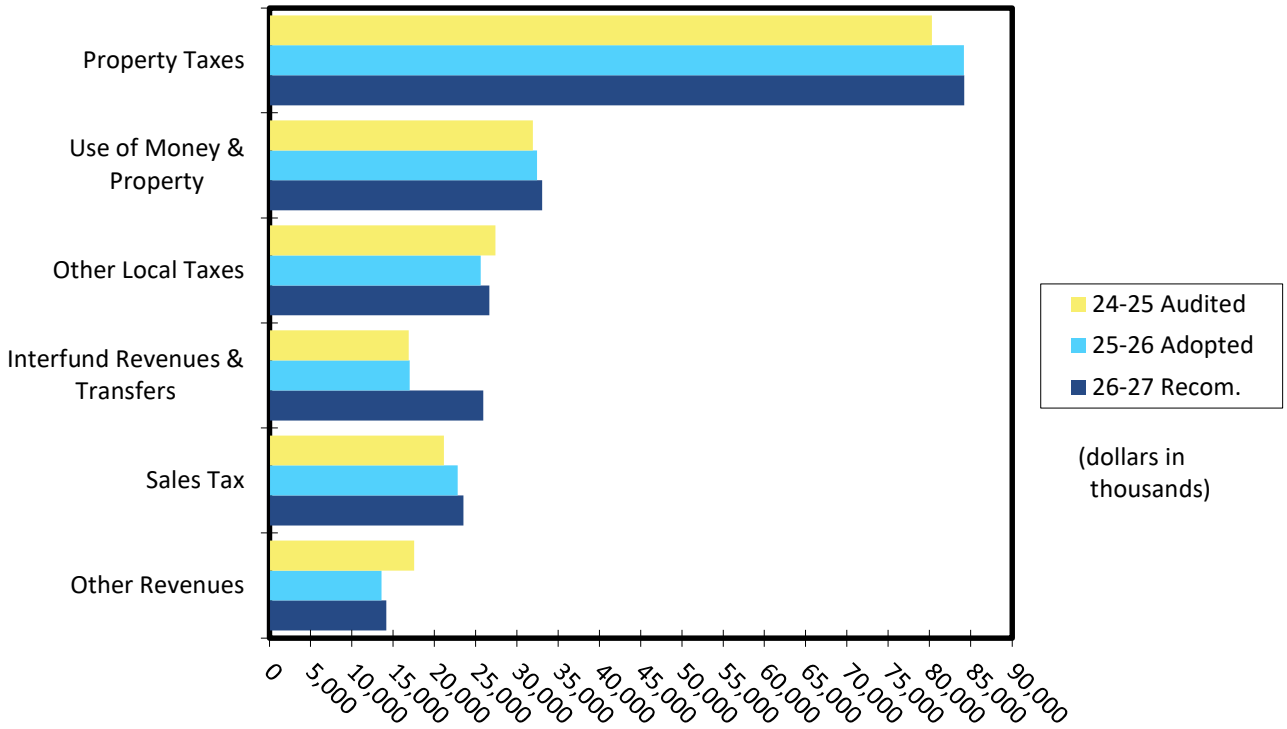


Revenue Category		Audited Actual 2024-25	Adopted Budget 2025-26	Recom. Budget 2026-27	Percent Change *
Other Revenues:					
Licenses, Permits & Franchise Fees/ Fines & Forfeitures	$	12,940,597	12,918,521	15,923,750	23.3%
Intergovernmental		10,634,528	8,636,500	10,546,259	22.1%
Charges for Services[1]		113,168,767	118,211,575	126,549,324	7.1%
Miscellaneous Revenues[2]		12,198,216	140,332,388	7,260,730	(94.8%)
Property Taxes		164,321,490	160,621,700	154,344,700	(3.9%)
Interfund Revenues & Transfers		87,981,122	100,593,666	76,800,318	(23.7%)
Use of Money & Property		64,448,321	59,172,370	65,345,159	10.4%
Other Local Taxes		34,315,035	40,124,000	39,876,000	(0.6%)
Sales Tax		21,176,755	22,843,000	23,525,000	3.0%
TOTAL	**$**	**521,184,832**	**663,453,720**	**520,171,240**	**(21.6%)**

* Percent Change From Prior Year Adopted to Current Year Recommended Budget.

[1] Includes Developer Fees and Contributions.
[2] Fiscal Year 2025-26 Miscellaneous Revenues include $135.0 million of budgeted bond proceeds.

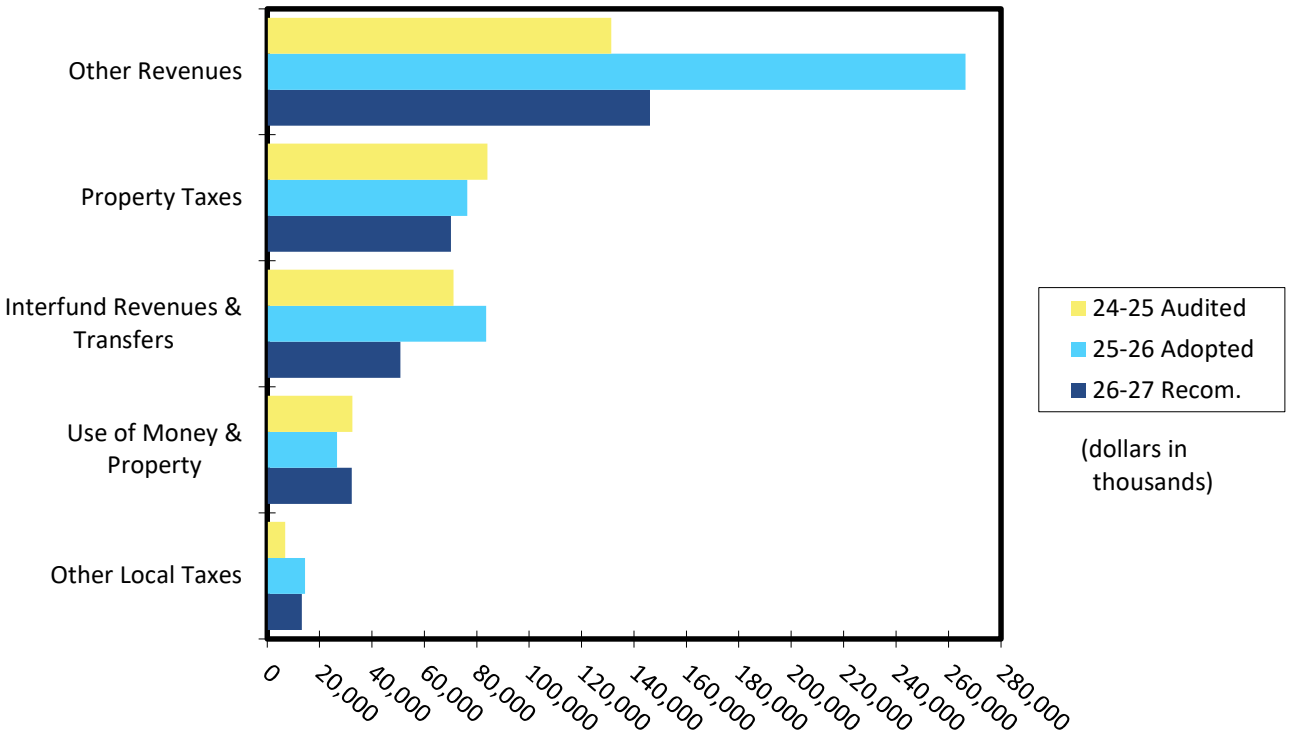
GENERAL OPERATING FUND REVENUES



Revenue Category		Audited Actual 2024-25	Adopted Budget 2025-26	Recom. Budget 2026-27	Percent Change *
Property Taxes	$	80,292,530	84,168,000	84,229,000	0.1%
Use of Money & Property		31,947,461	32,435,500	33,066,100	1.9%
Other Local Taxes		27,389,139	25,614,000	26,666,000	4.1%
Interfund Revenues & Transfers		16,895,355	17,008,300	25,917,900	52.4%
Sales Tax		21,176,755	22,843,000	23,525,000	3.0%
Other Revenues:					
Licenses, Permits & Franchise Fees/ Fines & Forfeitures		7,435,636	7,158,550	7,243,750	1.2%
Intergovernmental		1,414,436	751,000	705,000	(6.1%)
Charges for Services		3,759,798	3,482,800	3,772,200	8.3%
Miscellaneous Revenues		4,945,606	2,202,500	2,448,700	11.2%
TOTAL	**$**	**195,256,716**	**195,663,650**	**207,573,650**	**6.1%**

* Percent Change From Prior Year Adopted to Current Year Recommended Budget.

OTHER FUND REVENUES

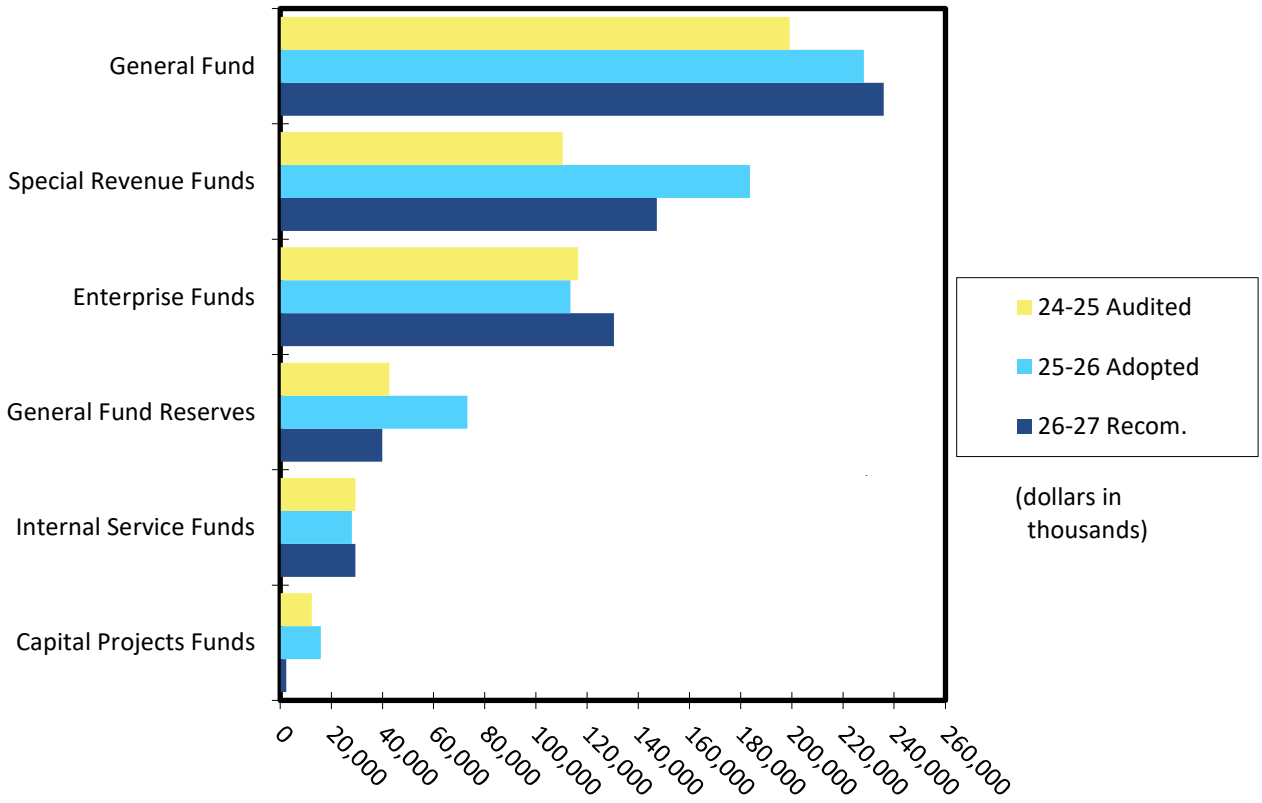


Revenue Category		Audited Actual 2024-25	Adopted Budget 2025-26	Recom. Budget 2026-27	Percent Change *
Other Revenues:					
Licenses, Permits & Franchise Fees/ Fines & Forfeitures	$	5,504,961	5,759,971	8,680,000	50.7%
Intergovernmental		9,220,092	7,885,500	9,841,259	24.8%
Charges for Services[1]		109,408,969	114,728,775	122,777,124	7.0%
Miscellaneous Revenues[2]		7,252,610	138,129,888	4,812,030	(96.5%)
Property Taxes		84,028,960	76,453,700	70,115,700	(8.3%)
Interfund Revenues & Transfers		71,085,767	83,585,366	50,882,418	(39.1%)
Use of Money & Property		32,500,860	26,736,870	32,279,059	20.7%
Other Local Taxes		6,925,896	14,510,000	13,210,000	(9.0%)
TOTAL	**$**	**325,928,116**	**467,790,070**	**312,597,590**	**(33.2%)**

* Percent Change From Prior Year Adopted to Current Year Recommended Budget.

[1] Includes Developer Fees and Contributions.
[2] Fiscal Year 2025-26 Miscellaneous Revenues include $135.0 million of budgeted bond proceeds.

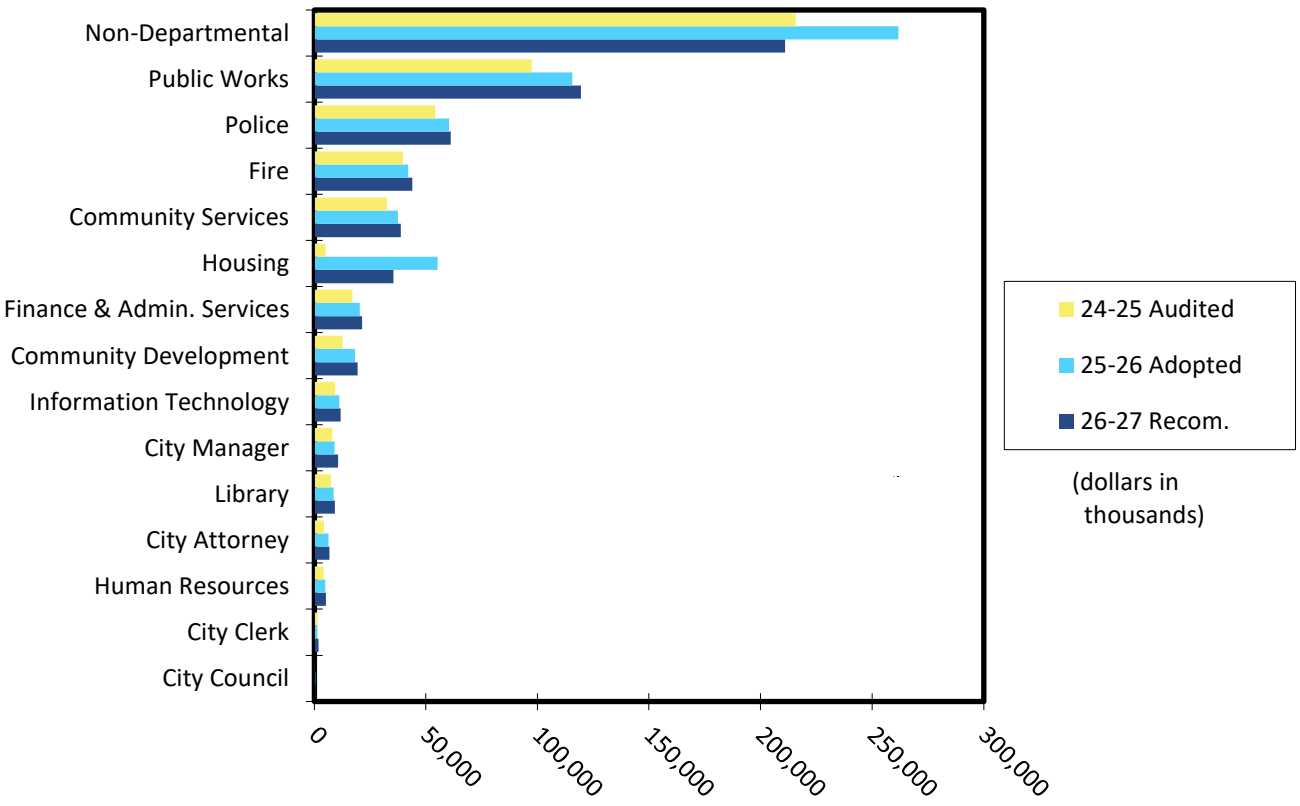
TOTAL EXPENDITURES BY FUND TYPE



Fund Type		Audited Actual 2024-25	Adopted Budget 2025-26	Recom. Budget 2026-27	Percent Change *
General Fund	$	199,145,818	228,138,526	235,885,643	3.4%
Special Revenue Funds		110,521,449	183,593,614	147,279,080	(19.8%)
Enterprise Funds		116,503,386	113,530,808	130,472,032	14.9%
General Fund Reserves		42,673,833	73,224,280	39,902,772	(45.5%)
Internal Service Funds		29,388,480	28,092,561	29,373,672	4.6%
Capital Projects Funds		12,475,174	15,905,000	2,411,000	(84.8%)
TOTAL	**$**	**510,708,140**	**642,484,789**	**585,324,199**	**(8.9%)**

* Percent Change From Prior Year Adopted to Current Year Recommended Budget.

TOTAL DEPARTMENT EXPENDITURES

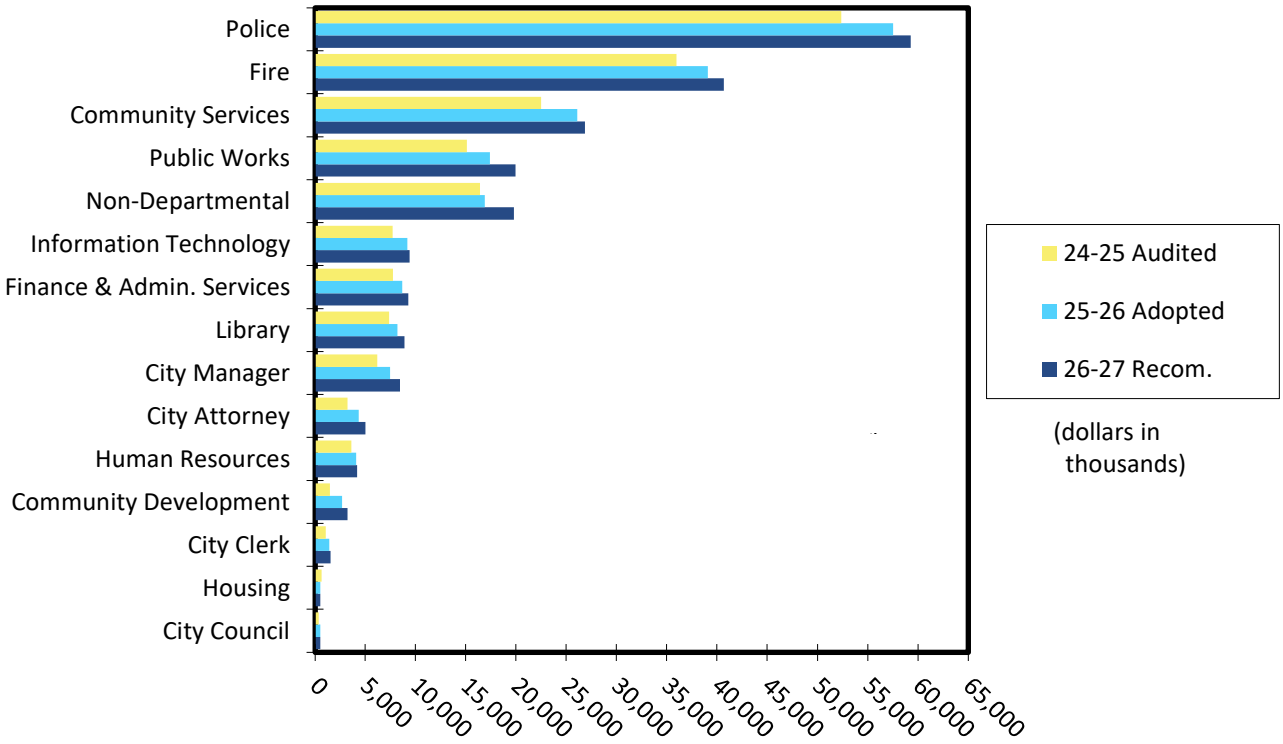


Department		Audited Actual 2024-25	Adopted Budget 2025-26	Recom. Budget 2026-27	Percent Change *
Non-Departmental[1]	$	215,797,403	261,875,503	211,027,601	(19.4%)
Public Works		97,426,448	115,758,339	119,614,408	3.3%
Police		54,372,940	60,440,323	61,245,521	1.3%
Fire		39,875,427	42,153,996	43,991,950	4.4%
Community Services		32,633,841	37,512,756	38,833,786	3.5%
Housing		5,175,912	55,336,589	35,482,331	(35.9%)
Finance and Admin Srvcs		17,130,653	20,458,732	21,464,703	4.9%
Community Development		12,715,003	18,257,284	19,478,430	6.7%
Information Technology		9,477,273	11,331,597	11,862,696	4.7%
City Manager		8,070,363	9,157,492	10,673,489	16.6%
Library		7,575,423	8,645,260	9,333,697	8.0%
City Attorney		4,458,875	6,448,239	6,880,262	6.7%
Human Resources		4,285,899	4,971,078	5,233,858	5.3%
City Clerk		1,332,957	1,413,622	1,943,627	37.5%
City Council		379,723	523,979	557,840	6.5%
Projected Vacancy Factor		Included	(11,800,000)	(12,300,000)	4.2%
TOTAL	**$**	**510,708,140**	**642,484,789**	**585,324,199**	**(8.9%)**

* Percent Change From Prior Year Adopted to Current Year Recommended Budget.

[1] Includes Housing loans.

GENERAL OPERATING FUND EXPENDITURES



Department		Audited Actual 2024-25	Adopted Budget 2025-26	Recom. Budget 2026-27	Percent Change *
Police	$	52,377,508	57,542,760	59,271,267	3.0%
Fire		35,978,497	39,092,324	40,672,581	4.0%
Community Services		22,496,409	26,102,687	26,868,033	2.9%
Public Works		15,111,457	17,397,949	19,948,629	14.7%
Non-Departmental		16,432,399	16,912,745	19,800,708	17.1%
Information Technology		7,737,565	9,186,052	9,407,685	2.4%
Finance and Admin Srvcs		7,768,382	8,682,518	9,289,291	7.0%
Library		7,375,793	8,218,060	8,894,197	8.2%
City Manager		6,200,633	7,464,292	8,473,386	13.5%
City Attorney		3,238,834	4,348,239	5,030,262	15.7%
Human Resources		3,615,331	4,089,678	4,198,958	2.7%
Community Development		1,501,331	2,708,867	3,229,405	19.2%
City Clerk		1,075,115	1,413,622	1,542,427	9.1%
Housing		673,587	536,987	550,615	2.5%
City Council		370,851	523,979	546,440	4.3%
Projected Vacancy Factor		Included	(9,300,000)	(10,300,000)	10.8%
TOTAL	**$**	**181,953,692**	**194,920,759**	**207,423,884**	**6.4%**

* Percent Change From Prior Year Adopted to Current Year Recommended Budget.

CITY & COMMUNITY INFO



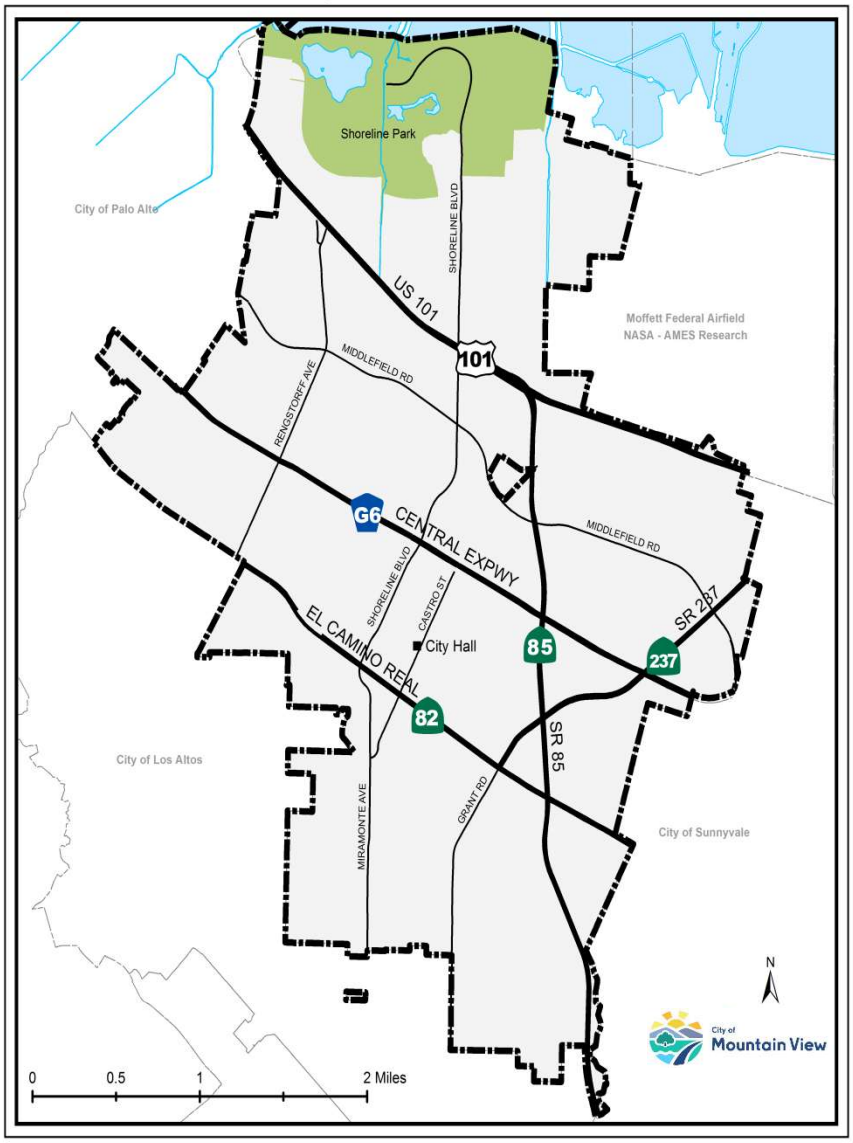
Table of Contents

The City of the Mountain View's mission is to provide quality services and facilities that meet the needs of a caring and diverse community in a financially responsible manner.

State of California



City of Mountain View



Location

Located in Silicon Valley, the City occupies 12.2 square miles in Santa Clara County and is approximately 36 miles southeast of the City of San Francisco and 15 miles northwest of the City of San Jose (the County seat).

History

Mountain View began as a stagecoach stop and an agricultural center for the lush Santa Clara Valley. The town was incorporated in 1902 with a population of fewer than 1,000 people. Once covered in orchards and vineyards, by 1960 with the growth of the electronic and aerospace industries, the City of Mountain View's (City) population had exploded to over 30,000. As of January 1, 2026, the population is 88,533.



Castro Street, 1904

Today



Mountain View is a modern, high-tech city that retains quiet neighborhoods and a historic downtown core. While Mountain View is keeping pace with new ideas and innovations, the City is also committed to the traditional values of strong neighborhoods and resident involvement. Mountain View is comprised of a variety of distinct, locally organized neighborhood and homeowners associations which help identify the community's needs and shape the City's future. In 2026, Niche ranked Mountain View first, fourth, and 138th for the Best Suburbs to Live in Santa Clara County, California, and Nationally, respectively. Mountain View ranked first, third, and 41st for Best Suburbs for Young Professionals in Santa Clara County, California, and nationally, respectively. In November 2023, Mountain View was one of only 119 cities, states, and regions across the globe to receive an "A" score for its sustainability efforts and commitment to environmental transparency.



Mountain View Veterans Memorial

In recent years, the City has developed some of the finest recreation and community facilities the San Francisco Bay Area has to offer. The City's extensive park system not only provides an outstanding array of neighborhood parks, but also includes an innovative regional park built on reclaimed landfill. Shoreline at Mountain View, adjacent to the San Francisco Bay, features an 18-hole golf course, professionally managed concert venue, a sailing lake and wild life preservation areas. The Civic Center, built around downtown's Pioneer Park, has one of the finest theater facilities in Northern California as well as a 60,000 square foot state-of-the-art library. Stevens Creek





Utility Box Public Art Project



Trail has been undergoing phases of extensions since 1991 and is currently a 5.14 mile section of paved all-weather pathway for pedestrians and cyclists. Dialogue continues to extend the trail to neighboring cities.

Downtown Mountain View is the "heartbeat" of the City. This vibrant and active center offers a tremendous array of restaurants, as well as shops, the Center for Performing Arts, sidewalk cafes, clubs, businesses and the civic center. Downtown Mountain View is known for its festivals, parades, cultural events, the weekly farmers' market, summer concerts and a variety of unique celebrations throughout the year. Hundreds of thousands of people come to downtown Mountain View each year to enjoy the events, and the character of downtown keeps them coming back.



Downtown – Castro Street

City Government

The City of Mountain View, incorporated on November 7, 1902, became a charter city on January 15, 1952. The City operates under a council-manager form of government. The City Council is the legislative body, sets policy and directs the course for the City. Seven City Council members are elected at large for four-year terms that are staggered so three or four seats are filled at the general municipal election in November of every even-numbered year. Service on the City Council is limited to two consecutive terms. Each year in January, the City Council elects one of its members as Mayor and another as Vice Mayor.



City at a Glance

The climate is mild, with average temperatures during the summer months in the mid-70s and in the high 50s during the winter.

Population

1960 Census	30,889
1970 Census	54,132
1980 Census	58,722
1990 Census	67,460
2000 Census	71,369
2010 Census	74,066
2020 Census	82,376
2021	83,489
2022	84,199
2023	84,463
2024	86,535
2025	86,513
2026	88,533

At the time of incorporation in 1902, there were approximately 611 residents in the City. Fast forward 100 years to the celebration of the City's Centennial, the population had grown to 71,610.

Source: *U.S. Census Bureau (1960-2020)*
California State Department of Finance (CA DOF) (all other years are provisional estimates as of January 1, revised annually)

2020 Census Population Breakdown

White	40.1%
Asian	34.9%
Hispanic or Latino	17.2%
Black or African American	1.4%
American Indian and Alaska Native	0.1%
Native Hawaiian and Other Pacific Islander	0.3%
Two or More Races	5.3%
Other Race	0.7%

Source: U.S. Census Bureau, 2020 Census State Redistricting Data

2020 ACS Age Distribution

<5	6.5%
5-19	15.4%
20-24	5.2%
25-34	22.6%
35-44	16.8%
45-54	12.1%
55-64	10.2%
65+	11.2%

Source: U.S. Census Bureau, 2016-2020 American Community Survey (ACS) 5-Year Estimates

Parks, Recreation, and Performing Arts

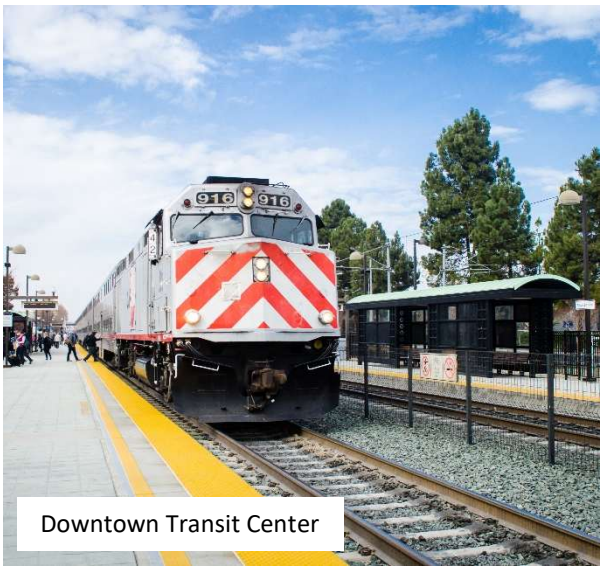
- 18-hole golf course
- Boathouse & Sailing Lake
- Center for the Performing Arts
- 22,000 Seat Amphitheatre
- Community Center
- Senior Center
- Teen Center
- 46 Parks
- 5 Trails
- 2 Aquatic Centers
- 3 Community Gardens
- 2 Sports Centers
- 2 Athletic Fields Complexes
- Deer Hollow Farm
- Library



Shoreline Trail



Rengstorff Park Aquatics Center



Downtown Transit Center

Transportation

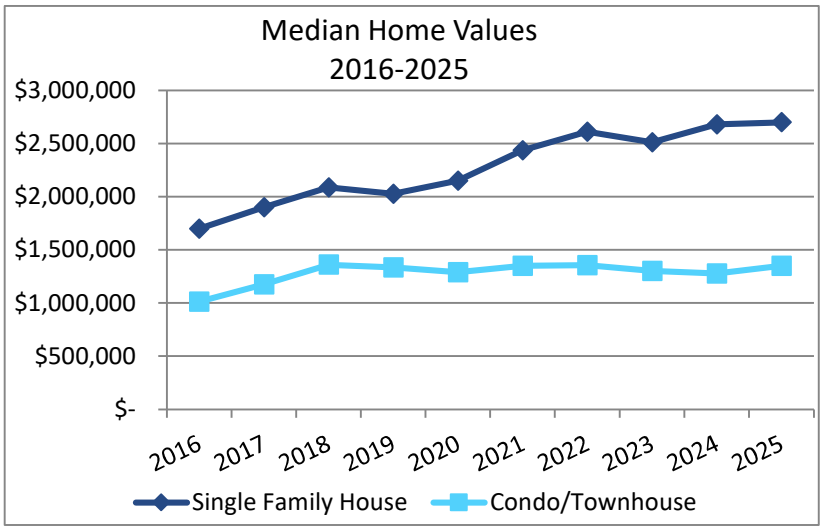
- Highway 101 and Interstate 280
- State Routes 82, 85, and 237
- Central and Foothill Expressways
- Downtown Transit Center
  - Caltrain
  - Valley Transportation Authority
- Shared Use Paths (Class I): 24.32 miles
- Bike Lanes (Class II): 27.57 miles
- Bike Routes (Class III): 8.93 miles
- Protected Bikeways (Class IV): 2 miles
- Mountain View Community Shuttle
- MVgo Shuttle Services



Charleston Protected Bikeway

Housing

- 41,661 housing units*, including 2,044 affordable housing units existing
- Median Home Values (end of 2025)**
  - Single-family home: $2,700,000
  - Condo/townhouse: $1,350,000
- 41.5% owner-occupied***
- 58.5% renter-occupied***
- 7.6% Vacancy Rate*





Affordable Housing Development at 1265 Montecito Avenue, Under Construction

The City's goal is to facilitate a Community for All and implement intentional housing opportunities to increase the diversity, affordability, and supply of housing to serve an economically diverse community. Through the General Fund, housing impact fees, Below Market Rate housing program, and leveraging external funding, the City facilitates the development of affordable rental and ownership housing for families, seniors, unhoused community members, and special needs. There are 1,684 units in fully affordable housing developments as well as 360 Below-Market-Rate units, for a total of 2,044 affordable housing units in the City. Four affordable housing developments are expected to complete construction or begin construction in 2026 – including 1265 Montecito, Terra Bella, 87 East Evelyn Avenue – Phase 1, 96 West El Camino Real – and Lot 12, which recently began construction. Together, these five projects will add more than 550 affordable units, increasing the City's affordable housing inventory to approximately 2,550 units.

In addition, another six affordable housing projects are currently in earlier stages of planning and development and are anticipated to add approximately 600 additional units. Once completed, these projects would increase Mountain View's total affordable housing supply to approximately 3,150 units.

Education

The City is located within reach of some of the best universities in the country: Stanford University, Santa Clara University, San Jose State University, Carnegie Mellon University Silicon Valley, and Universities of California at Berkeley and Santa Cruz. Mountain View also has several elementary and secondary schools that maintain high standards and keep pace with the increasing demands for the requirements of higher education in the working world. The City is served by the Mountain View Whisman School District, Los Altos School District and Mountain View-Los Altos Union High School District.

- 9 Public Elementary Schools, 2 Public Middle Schools, 3 Public High Schools
- Education Statistics:
  - 95.4% age 25 and over are a high school graduate or higher***
  - 76.3% age 25 and over have a bachelor's degree or higher***
  - 45.0% age 25 and over have a graduate or professional degree***

*Sources: * CA DOF, 1/1/2026 City/County Population and Housing Estimates*
*** HdL Report from Santa Clara County 2024/25 – 2024/25 Secured Tax Roll and County Recorder*
**** U.S. Census Bureau, 2024 ACS 1-year Estimates*

Sustainability

The City remains committed to advancing sustainability, protecting natural resources, addressing climate change, achieving water conservation and zero waste goals, and ensuring that equity and inclusion are integrated into policy development and planning efforts. Through innovative programs, community partnerships, and climate resilience initiatives, the City is working to create a healthy, sustainable, and adaptable community that can thrive in the face of current and future environmental challenges.

The following are a few of the City's sustainability achievements.

- Greenhouse gas emissions continue to decline through targeted policies and programs, with recent data showing a 32% reduction since 2015.
- Implemented the Year of the Water Heater Education and Rebate Campaign, resulting in the replacement of 125 gas-fired water heaters with high-efficiency electric heat pump water heaters.
- Successfully completed a grant-funded extreme heat preparedness program designed to support residents most vulnerable to extreme heat impacts.
- Completed the Neighborhood Cool Block Program, co-funded through a $125,000 matching grant from Santa Clara County. The program engaged 60 neighborhood blocks, providing approximately 300 households with sustainability and climate resilience education.
- Completed the municipal water heater upgrade program, converting 78% of gas water heaters in City facilities to electric heat pump systems at no cost through a PG&E program. The project replaced 30 water heaters, valued at $555,560.
- Installed seven electric vehicle charging ports for the City fleet powered entirely by on-site solar and battery energy storage, independent of the utility-owned electrical grid.
- Installed new solar array systems at the Mountain View Senior Center, Mountain View Sports Pavilion, and Whisman Sports Center.
- Purchased two electric Chevrolet Blazer EV patrol vehicles to pilot within the Mountain View Police Department fleet.
- Implementing the City's 2030 Zero Waste Plan.





Land Use Distribution

	Estimated Total Acres	Percentage of Total
Residential	2,850	44.4%
Commercial	383	6.0%
Office	1,161	18.1%
Other	2,002	31.2%
Vacant	23	0.3%
Total	**6,419**	**100.0%**

Income

Based on the U.S. Census Bureau, 2024 American Community Survey (ACS) 1-Year Estimates, the median household income in Mountain View is $213,000 (in 2024 inflation-adjusted dollars). This is higher than the median household income of $168,000 in Santa Clara County and $82,000 in the United States.



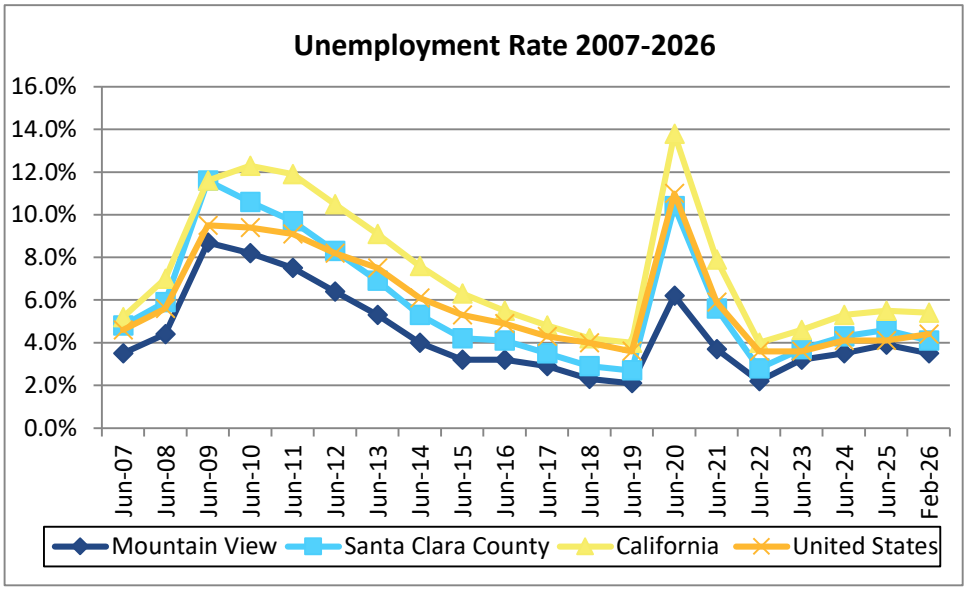
The Census Bureau establishes an income threshold for poverty every year. Below is a summary of the City's poverty level compared to Santa Clara County and the United States.

2024 ACS 1-Year Estimated Poverty Status - Percentage Below Poverty Level		
Entity	Total Population	Under 18 Years
City of Mountain View	5.5%	5.4%
Santa Clara County	7.0%	6.5%
United States	12.1%	15.5%

Employment

Unemployment rates as of February 2026 from the Bureau of Labor Statistics:

- 3.5% in Mountain View
- 4.1% in Santa Clara County
- 5.4% in California
- 4.4% in U.S.



Health Care



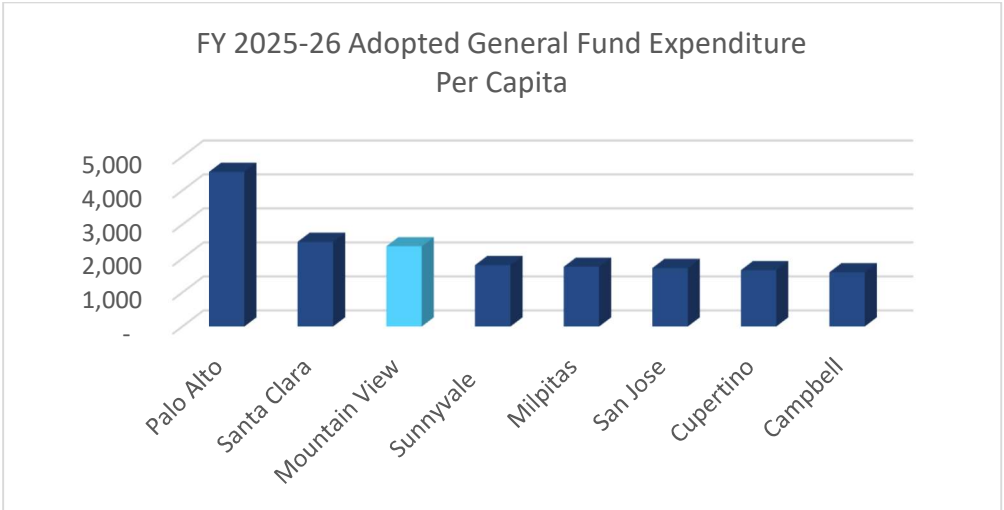
The 2024 ACS estimates 2.1% of Mountain View residents are uninsured. About one-third of Mountain View residents can access a major medical facility within 30 minutes using public transit. El Camino Hospital is the primary hospital in Mountain View and one of the prominent hospitals in the Bay Area. Community health centers such as MayView Community Health Center (which offers services to low-income families and immigrants regardless of status), Kaiser Permanente, and Palo Alto Medical Foundation are also available. Carbon Health is an urgent care clinic and an alternative to an emergency room.

Fiscal Year 2025-26 Financial Status Comparisons – Selected Santa Clara County Cities

City	Population[1]	Adopted General Fund Revenues	Adopted General Fund Appropriations	Adopted Total Budget	General Fund Expenditure Per Capita
Campbell	43,195	$69,023,160	$69,023,160	$106,743,724	$1,595
Cupertino	59,765	97,229,134	99,189,741	136,066,401	1,658
Milpitas[3]	82,107	138,782,707	143,852,752	268,389,321	1,756
Mountain View	**88,533**	**195,663,650**	**204,220,759[2]**	**642,484,789**	**2,361**
Palo Alto	69,004	301,239,000	312,962,000	1,025,754,000	4,549
San Jose[3]	980,434	1,482,389,423	1,685,752,026	5,573,587,730	1,721
Santa Clara	138,011	337,651,037	335,374,572	2,502,480,084	2,492
Sunnyvale[3]	161,884	275,548,703	288,309,040	779,774,673	1,806

Source: Revenues, Appropriations and Budget obtained from respective cities' budget documents

(1) Estimates as of 1/1/26, obtained from the California Department of Finance.
(2) Does not include projected budget savings.
(3) Proposed/Recommended Budget.



Major Employers*

(In alphabetical order)

Employer	Type of Business
Bytedance Inc	Software Development
City of Mountain View	Government
El Camino Hospital	Health Care
Google LLC	R&D, Software Development
Intuit Inc.	Software Development
LinkedIn Corporation	Business Information
Live Nation Worldwide Inc	Entertainment
Microsoft Corporation	Research and Development
Mountain View Whisman School District	Education
Nuro Inc	R&D, Software Development
Sutter Health Palo Alto Medical Foundation	Health Care
Waymo LLC	R&D, Software Development

Sources: *City of Mountain View Business License Data*
Silicon Valley Business Journal
Company Representatives

** Based on the number of employees (≥ 500 employees)*

Top 25 Sales Tax Producers

As of December 31, 2025
(In alphabetical order)

Alexanders Patisserie
Allison BMW
Ameswell Hotel
Best Buy
Bon Appetit
Chevron
Compass Group USA
Costco
Financial Services Vehicle Trust
Genesis Of Mountain View
Good Eating Co
Google Fiber
In N Out Burger
Keysight Technologies
Kiwi Co
Marshalls
Mountain View Shell
Ross
Safeway
Target
Total Wine & More
Valley Oil
Walmart
Waymo
Wisk Aero

Source: HdL Companies

Fiscal Year 2025-26
Top Ten Property Taxpayers
(dollars in thousands)

OWNER	AGENCY	PRIMARY USE	NET ASSESSED VALUATION	PERCENTAGE OF TOTAL NET ASSESSED VALUATION
Google Inc.	City/SRPC	Industrial/ Unsecured	$ 7,931,039	16.5%
Microsoft Corporation	SRPC	Commercial/ Unsecured	839,851	1.8%
Sobrato Interests LLC	City/SRPC	Commercial/ Unsecured	513,866	1.1%
Nor Cal Plymouth Realty LLC	SRPC	Commercial	239,375	0.5%
P A Charleston Road LLC	SRPC	Commercial	127,437	0.3%
Intuit Inc.	City/SRPC	Industrial/ Unsecured	545,633	1.1%
Del Rey Investment Company	SRPC	Commercial	124,542	0.3%
Orion V Sac Village Office Property LLC	City	Commercial	684,991	1.4%
LinkedIn Corporation	City	Industrial/ Unsecured	551,800	1.2%
IL SH Hotel LLC	SRPC	Commercial	67,730	0.1%
Total			**$ 11,626,264**	**24.3%**

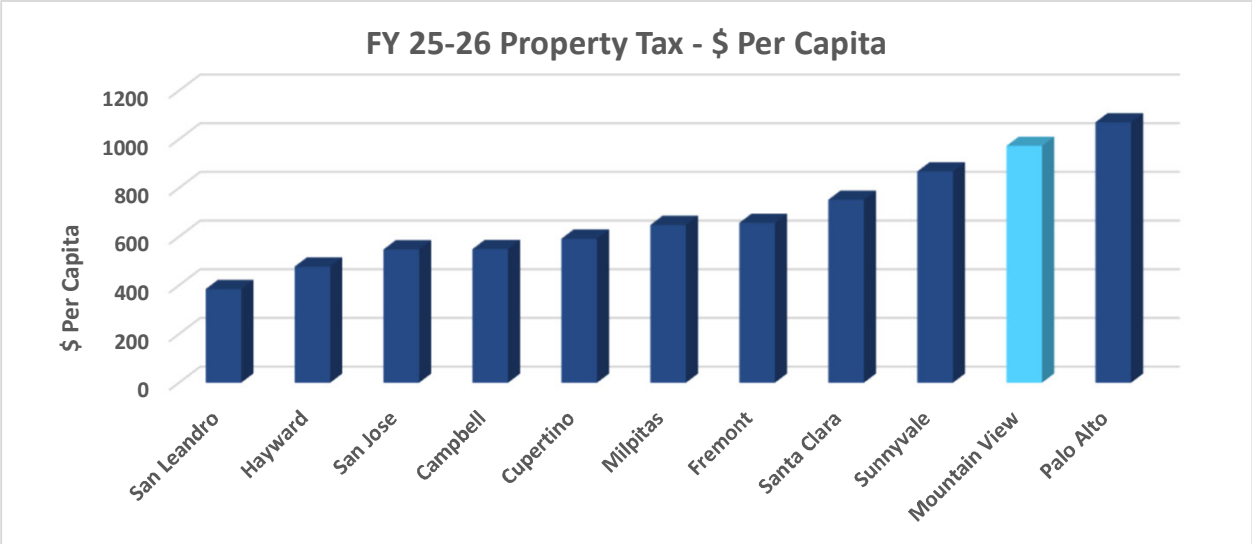
Fiscal Year 2025-26 Total Net Assessed Valuation $47,929,198

Source: Santa Clara County Assessor Fiscal Year 2025-26 Combined Tax Rolls (as of July 1, 2025).
Ranking based on Tax Revenue.

City: City of Mountain View (General Operating Fund)
SRPC: Shoreline Regional Park Community

Property Tax
Comparison With Other Jurisdictions
FY 21-22 through FY 25-26

City	Actual 2021-22	Actual 2022-23	Actual 2023-24	Adopted 2024-25	Adopted 2025-26
Campbell	19,510,782	20,907,124	21,912,688	22,676,800	23,761,700
% of General Fund	34%	33%	34%	33%	34%
Per Capita	$448	$484	$506	$523	$549
Cupertino	29,700,000	31,889,639	33,036,853	33,174,977	35,413,310
% of General Fund	27%	28%	30%	37%	36%
Per Capita	$493	$535	$552	$554	$592
Fremont	118,943,000	130,525,000	140,361,000	147,306,000	152,832,000
% of General Fund	43%	45%	53%	58%	56%
Per Capita	$518	$570	$604	$634	$657
Hayward	61,196,000	68,458,000	73,406,000	72,938,000	77,459,000
% of General Fund	33%	32%	34%	34%	35%
Per Capita	$378	$428	$453	$450	$477
Milpitas	42,758,865	47,210,421	48,723,543	46,023,854	53,102,400
% of General Fund	38%	37%	36%	33%	37%
Per Capita	$530	$583	$594	$559	$648
Mountain View	**63,996,035**	**70,873,872**	**74,659,795**	**78,063,000**	**84,168,000**
% of General Fund	**39%**	**39%**	**41%**	**42%**	**43%**
Per Capita	**$766**	**$842**	**$881**	**$901**	**$973**
Palo Alto	59,353,000	63,129,000	66,344,000	68,623,000	73,627,000
% of General Fund	27%	27%	26%	27%	27%
Per Capita	$873	$930	$969	$1,001	$1,070
San Jose	414,123,282	449,014,347	473,724,109	495,000,000	536,500,000
% of General Fund	24%	26%	33%	34%	35%
Per Capita	$419	$463	$484	$505	$548
San Leandro	27,772,678	29,211,368	31,935,352	31,924,885	33,776,329
% of General Fund	21%	21%	22%	22%	23%
Per Capita	$309	$332	$360	$362	$385
Santa Clara	74,630,557	84,599,469	90,710,410	94,391,000	101,181,000
% of General Fund	32%	6%	31%	32%	30%
Per Capita	$574	$648	$680	$705	$752
Sunnyvale	113,499,852	120,086,118	129,062,478	131,816,996	138,622,234
% of General Fund	45%	49%	49%	51%	50%
Per Capita	$727	$769	$817	$829	$868



*San Jose: Real property transfer tax is not recorded in the General Fund, but have been included for comparison purposes.

Source: City of Milpitas

Table of Contents

Sales Tax
Comparison With Other Jurisdictions
FY 21-22 through FY 25-26

City	Actual 2021-22	Actual 2022-23	Actual 2023-24	Adopted 2024-25	Adopted 2025-26
Campbell	16,419,362	18,832,569	16,549,228	16,832,986	16,071,437
% of General Fund	29%	30%	26%	24%	23%
Per Capita	$377	$436	$382	$388	$371
Cupertino	42,200,000	34,819,341	30,961,166	11,648,962	11,983,958
% of General Fund	38%	31%	28%	13%	12%
Per Capita	$701	$584	$517	$195	$200
Fremont	86,799,000	111,575,000	69,118,000	57,510,000	65,484,000
% of General Fund	32%	38%	26%	23%	24%
Per Capita	$378	$487	$297	$248	$282
Hayward	40,075,000	44,051,000	53,034,000	47,619,000	45,600,000
% of General Fund	22%	21%	24%	22%	21%
Per Capita	$248	$275	$327	$294	$281
Milpitas	34,364,274	38,475,708	35,836,135	35,868,560	35,482,568
% of General Fund	31%	30%	27%	26%	25%
Per Capita	$426	$475	$437	$435	$433
Mountain View	**23,376,289**	**25,346,202**	**24,488,500**	**24,478,000**	**22,843,000**
% of General Fund	**14%**	**14%**	**13%**	**13%**	**12%**
Per Capita	**$280**	**$301**	**$289**	**$282**	**$264**
Palo Alto	32,705,000	36,926,000	37,482,000	39,577,000	36,377,000
% of General Fund	15%	16%	15%	15%	14%
Per Capita	$481	$544	$547	$577	$529
San Jose	323,143,574	343,472,084	333,411,487	352,000,000	340,000,000
% of General Fund	19%	20%	23%	24%	22%
Per Capita	$327	$354	$341	$359	$347
San Leandro	90,578,121	41,375,038	54,202,823	53,276,000	54,874,280
% of General Fund	67%	30%	37%	37%	37%
Per Capita	$1,007	$470	$612	$605	$625
Santa Clara	56,901,656	64,497,774	61,776,045	62,900,000	65,850,000
% of General Fund	24%	4%	21%	21%	20%
Per Capita	$438	$494	$463	$470	$489
Sunnyvale	35,801,316	38,358,415	40,175,300	37,378,546	40,546,351
% of General Fund	14%	16%	15%	14%	15%
Per Capita	$229	$246	$254	$235	$254

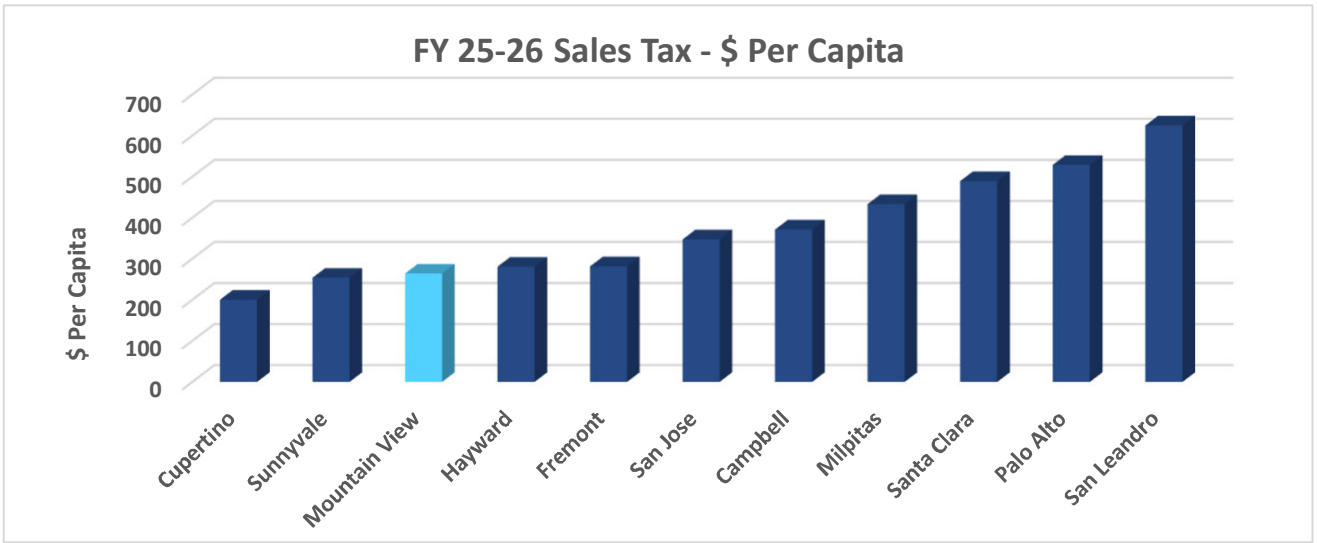


Table of Contents

Transient Occupancy Tax
Comparison With Other Jurisdictions
FY 21-22 through FY 25-26

City	Actual 2021-22	Actual 2022-23	Actual 2023-24	Adopted 2024-25	Adopted 2025-26
Campbell	2,657,334	3,626,019	3,747,247	4,100,000	4,100,000
% of General Fund	5%	6%	6%	6%	6%
Per Capita	$61	$84	$87	$95	$95
Cupertino	4,400,000	7,062,150	6,486,798	7,731,947	7,500,000
% of General Fund	4%	6%	6%	9%	8%
Per Capita	$73	$118	$108	$129	$125
Fremont	4,722,000	6,012,000	6,071,000	6,507,000	6,128,000
% of General Fund	2%	2%	2%	3%	2%
Per Capita	$21	$26	$26	$28	$26
Hayward	1,552,000	2,359,000	2,359,000	3,125,000	3,500,000
% of General Fund	1%	1%	1%	1%	2%
Per Capita	$10	$15	$15	$19	$22
Milpitas	8,012,004	11,189,211	11,529,102	13,032,550	13,334,900
% of General Fund	7%	9%	9%	9%	9%
Per Capita	$99	$138	$141	$158	$163
Mountain View	**4,437,081**	**9,521,577**	**7,961,020**	**8,571,000**	**9,390,000**
% of General Fund	**3%**	**5%**	**4%**	**5%**	**5%**
Per Capita	**$53**	**$113**	**$94**	**$99**	**$109**
Palo Alto	16,946,000	25,485,000	27,781,000	27,857,000	29,139,000
% of General Fund	8%	11%	11%	11%	11%
Per Capita	$249	$375	$406	$406	$424
San Jose	10,515,117	14,936,816	15,894,163	16,000,000	18,000,000
% of General Fund	1%	1%	1%	1%	1%
Per Capita	$11	$15	$16	$16	$18
San Leandro	685,026	711,200	605,960	757,050	779,762
% of General Fund	1%	1%	0.4%	1%	1%
Per Capita	$8	$8	$7	$9	$9
Santa Clara	10,812,400	18,989,012	22,347,394	22,850,000	28,600,000
% of General Fund	5%	1%	8%	8%	8%
Per Capita	$83	$146	$167	$171	$158
Sunnyvale	10,584,492	16,962,728	18,915,542	17,339,657	20,645,098
% of General Fund	4%	7%	7%	7%	7%
Per Capita	$68	$109	$120	$109	$129

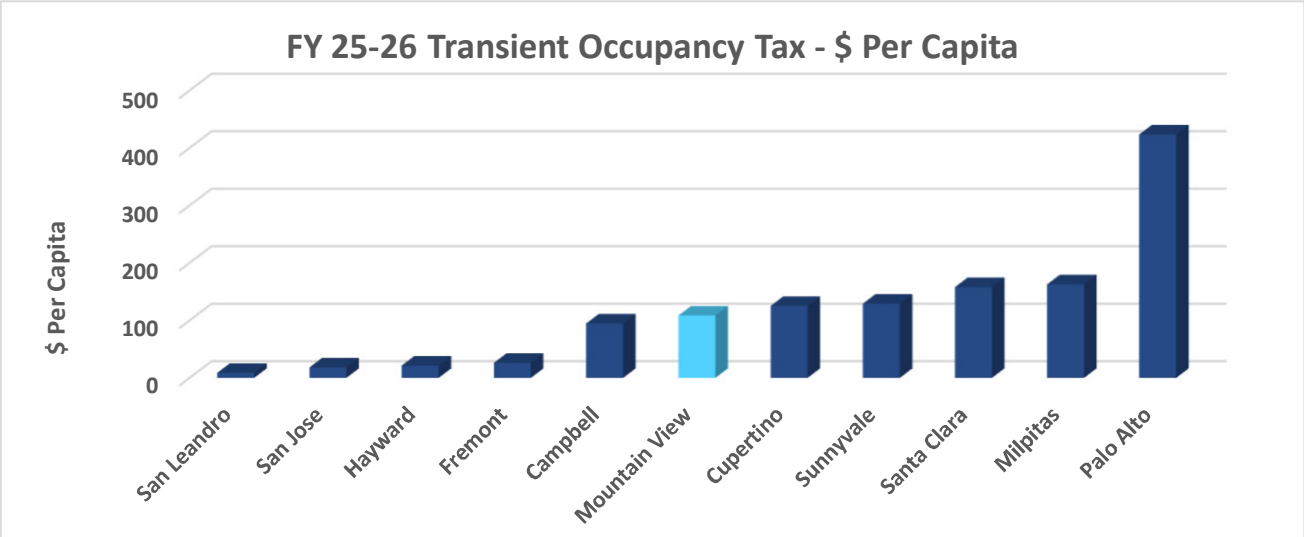


Table of Contents

GENERAL OPERATING FUND FIVE-YEAR FINANCIAL FORECAST



Table of Contents

GENERAL OPERATING FUND
FIVE-YEAR FINANCIAL FORECAST

INTRODUCTION

Forecasting is a best practice and an important part of a city's financial planning process as it provides an outlook on a city's future financial condition by identifying long-term financial trends, needs, and potential budget imbalances. The General Operating Fund (GOF) Five-Year Forecast (Forecast) is designed to enhance the City's ability to identify key drivers and trends in revenues and expenditures and paint a helpful picture of the future economy of the City. While it is challenging to accurately predict local government revenues due to the variable nature of the revenue sources and their connection to regional, state, national, and even international economic conditions, it is generally possible to identify reasonable financial trends and provide a conceptual financial picture for a multi-year period, which is useful to the City Council's decision-making. However, with the degree of uncertainty surrounding the current economic climate, forecasting financial trends is especially difficult. The Forecast includes staff's best estimates for the projected fiscal outlook for the GOF, including the Fiscal Year 2026-27 Recommended Budget.

The Forecast is prepared annually and presented to the City Council during the budget process. This report is a Five-Year Financial Forecast for the time period of Fiscal Years 2026-27 through 2030-31.

Generally, a financial forecast, even with fluctuating economic variables, can help identify long-term financial trends, the causes of fiscal imbalances, future fiscal challenges, opportunities, and potential requirements, all of which may help keep the City on a continuing path of fiscal sustainability. The Forecast is for the GOF, which provides funding for core community services, such as Public Safety (Police and Fire), Parks, Recreation, Library, some Planning, Public Works, Sustainability, and all City Administration support functions necessary for ongoing City operations. The GOF is also the fund that is most significantly influenced by economic conditions.

BACKGROUND

The Forecast is based on reasonable assumptions utilizing available information from a wide variety of sources. These sources generally include reviewing the City's historical trends, gathering information from economists that specialize in the regional economics of Silicon Valley, reviewing various indicators (e.g., unemployment data, etc.), networking with staff of neighboring agencies, reviewing State of California and national economic trends, and factoring in known Mountain View conditions, such as lease terms and economic and property development. Staff also utilize data from the City's sales tax consultant, HdL Companies; the City's property tax consultant, HdL Coren & Cone; the City's asset management firm, Chandler Asset Management; and various economists.

The level of City services, staffing, and operating costs projected for Fiscal Year 2026-27 serves as the base year for subsequent fiscal years' expenditures in the Forecast. Confidence levels in the Forecast assumptions decrease with each subsequent fiscal year, and it is anticipated that actual future revenues and expenditures will vary from the Forecast. The Forecast is not intended to precisely predict GOF revenues and expenditures, but rather a reasonable indication of what the future financial picture might look like.

Historically, recessions have generally occurred between three and nine years in the post-World War II era, with the longest period of expansion being the most recent, lasting more than 10-1/2 years, from June 2009 to February 2020. A table of previous recessions is as follows:

Name	Period Range	Duration (months)	Time Since Previous Recession (years)
1949 Recession	Nov. 1948 to Oct. 1949	11	3.1
1953 Recession	Jul. 1953 to May 1954	10	3.8
1958 Recession	Aug. 1957 to Apr. 1958	8	3.3
1960-1961 Recession	Apr. 1960 to Feb. 1961	10	2.0
1969-1970 Recession	Dec. 1969 to Nov. 1970	11	8.8
1973-1975 Recession	Nov. 1973 to Mar. 1975	16	3.0
1980 Recession	Jan. 1980 to Jul. 1980	6	4.8
1981-1982 Recession	Jul. 1981 to Nov. 1982	16	1.0
Early 1990s Recession	Jul. 1990 to Mar. 1991	8	7.7
Early 2000s Recession	Mar. 2001 to Nov. 2001	8	10.0
Great Recession	Dec. 2007 to Jun. 2009	18	6.1
COVID-19 Recession	Feb. 2020 to April 2020	2	10.7

The Forecast does not incorporate a formal economic slowdown or recession scenario in the projected revenues and instead assumes modest revenue growth generally consistent with historical trends and currently available economic data. Under these assumptions, the Forecast projects a negative operating balance of approximately $376,000 in the initial forecast year (Fiscal Year 2027-28), followed by projected negative operating balances of approximately $2.5 million and $773,000 in the subsequent two fiscal years. The final forecast year (Fiscal Year 2030-31) projects a positive operating balance of approximately $1.5 million.

While the projected operating deficits are concerning and warrant continued monitoring, they remain relatively small in comparison to the overall size of the GOF budget, representing approximately 1.1% or less of total projected revenues. Nevertheless, the Forecast indicates that expenditure growth is expected to continue outpacing revenue growth absent additional revenue or expenditure mitigation measures.

Based on these projections, maintaining a structurally balanced GOF budget in future years may require implementing mitigation strategies, such as limiting or delaying new staffing additions, deferring new programs or service enhancements, or securing additional dedicated ongoing revenue sources. In addition, the Forecast does not currently reflect the potential impacts of a significant economic slowdown, recession, major reductions in State or federal funding, adverse litigation outcomes, or approval of proposed statewide ballot initiatives that could materially impact local government revenues. Should any of these events occur, the City's financial condition could deteriorate more significantly than currently projected.

Staff will continue to closely evaluate economic indicators, revenue performance, expenditure trends, and broader fiscal conditions and will update projections and assumptions, as appropriate, as additional information becomes available.

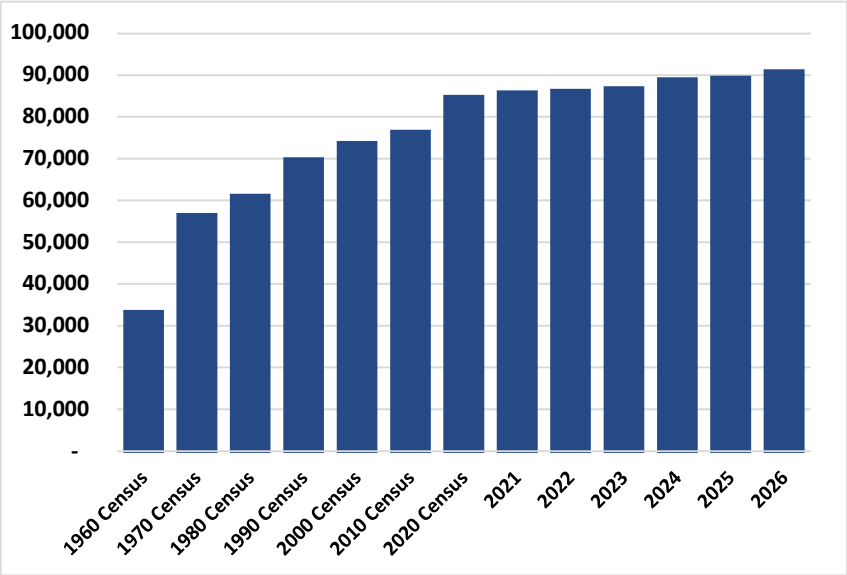
Influencing Factors

Given the national, state, and local economic uncertainty, largely driven by significant federal policy changes and subsequent market volatility, it is likely that the General Operating Fund's revenue sources will be affected. Uncertainty related to inflation, interest rates, national and state economic policies, and geopolitical conflicts further contribute to the projected slower growth and overall economic volatility. There are numerous factors that influence each individual revenue source, some of which have broad-ranging effects impacting multiple revenues, while others are specific to an individual revenue source. The Forecast includes a discussion of several of these factors below.

Population

The following chart shows the historical population annually for the past six years and each U.S. Census year back to 1960. From the 2010 Census to the 2020 Census, the City of Mountain View population grew by 8,310 (11.2%). According to the California State Department of Finance (CA DOF), the City's population estimate, as of January 1, 2026, is 88,533, a 7.5% growth since the last Census in 2020.

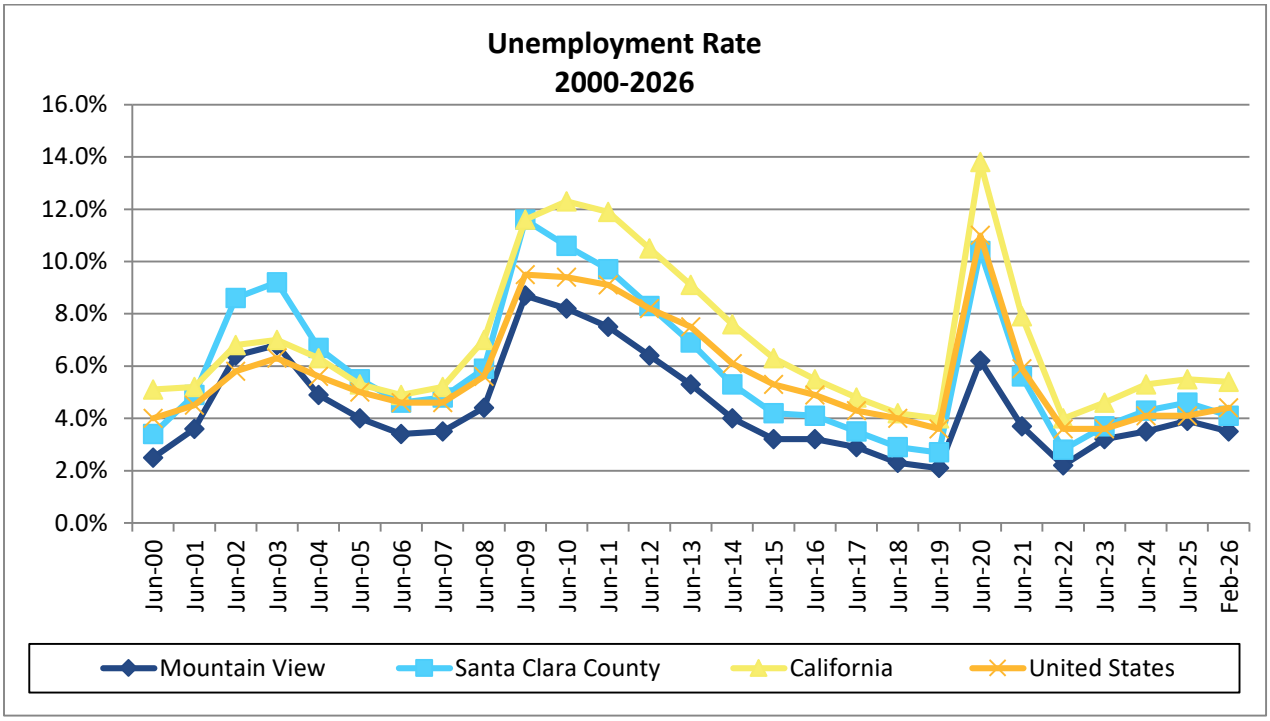
1960 Census	30,889
1970 Census	54,132
1980 Census	58,722
1990 Census	67,460
2000 Census	71,369
2010 Census	74,066
2020 Census	82,376
2021	83,418
2022	83,809
2023	84,487
2024	86,569
2025	86,944
2026	88,533



Sources: U.S. Census Bureau (1960 through 2020).
California State Department of Finance (all other years are provisional estimates as of January 1, revised annually).

Unemployment

As detailed in the chart below, Mountain View's unemployment level has been below the County of Santa Clara (County), state, and national levels, except during the recession of the early 2000s, which hit Silicon Valley the hardest. According to the Bureau of Labor Statistics, the City's unemployment rate was 3.5% as of February 2026, below the County (4.1%), the state (5.4%), and the United States (4.4%); City and County figures are preliminary.



ECONOMIC UPDATE

In developing the Forecast, the following economic conditions were taken into consideration.

National

The national economy has generally remained resilient and has continued on a relatively strong trajectory. The labor market has remained stable, with unemployment rates near historic lows, and Gross Domestic Product (GDP) - a key measure of a country's economic output and growth - has continued to perform near or above long-term trend levels. In addition, major stock exchanges and market indexes, including the NYSE, Nasdaq, and S&P 500, experienced sustained growth and periodically reached record highs.

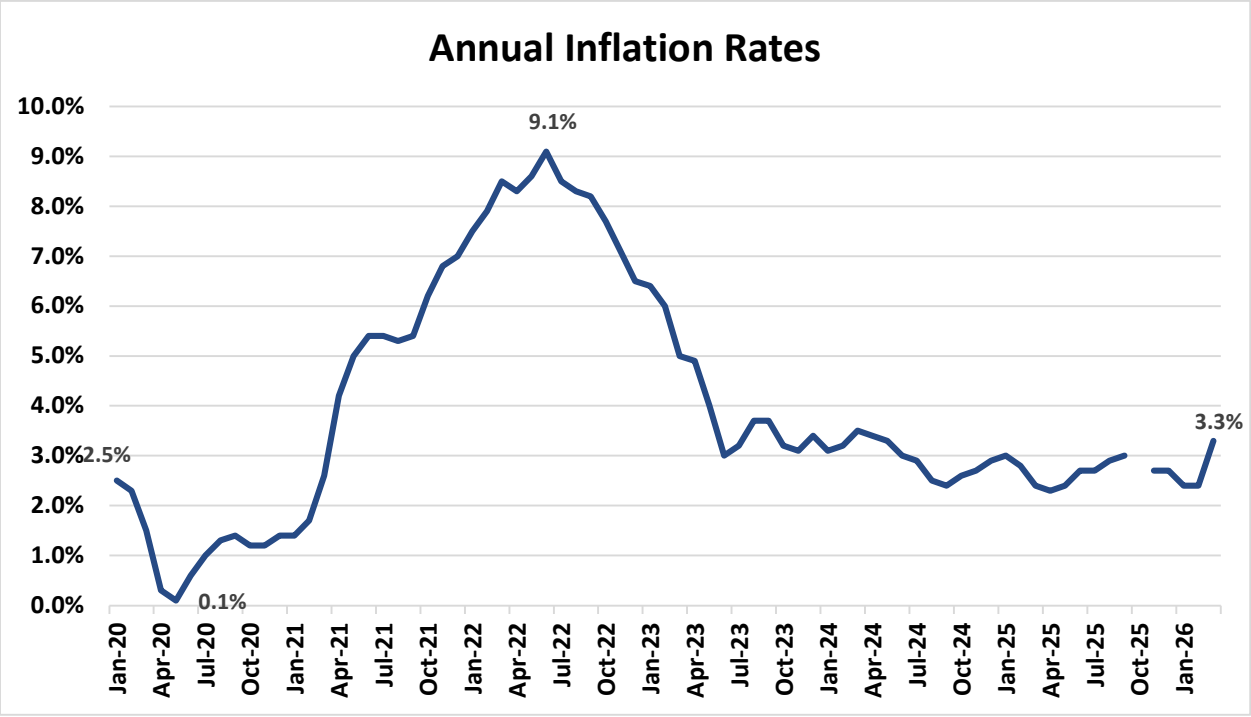
Over the past several months, however, economic uncertainty and market volatility have increased significantly. Significant federal policy changes, evolving trade policies and tariffs affecting major trading partners, continued inflationary pressures, elevated interest rates, and ongoing geopolitical conflicts have created heightened uncertainty regarding future economic conditions. In addition, the federal government has undergone substantial restructuring efforts, including workforce reductions and agency reorganizations, which may have downstream impacts on financial markets, consumer confidence, and

local government revenues. While many economic indicators remain relatively stable, concerns regarding slower economic growth and the potential for reduced consumer and business activity have increased. As a result, the nation faces significant economic challenges and uncertainty. Persistent inflation, which remains above the Federal Reserve's long-term target of 2.0%, remains a major concern, particularly as evolving tariff policies and ongoing geopolitical tensions create additional uncertainty and potential upward price pressure. Although inflation moderated significantly over the past several years and currently sits near 3.3%, progress toward the Federal Reserve's target has slowed.

If inflation remains elevated or declines more slowly than anticipated, the Federal Reserve may maintain higher interest rates for a longer period, which could negatively impact consumer spending, business investment, housing activity, and overall economic growth. Elevated inflation and borrowing costs continue to erode purchasing power for consumers and businesses, making long-term financial planning and major capital purchases more difficult The Federal Reserve's cautious monetary policy stance underscores the ongoing challenge of balancing inflation with broader economic stability amid continued market volatility and economic uncertainty.

As shown in the chart below, annual inflation peaked at 9.1% in June 2022 and has since declined to approximately 3.3% as of March 2026. While inflation has moderated significantly from peak levels, it has remained relatively stable over the past 36 months and continues to remain above the Federal Reserve's long-term target of 2.0%.

It should also be noted that the Federal Reserve Bank of San Francisco recently projected that inflation may return to the Federal Reserve's 2.0% target by mid-2028. However, confidence in the timing and accuracy of this projection remains uncertain due to heightened economic uncertainty, including continued geopolitical tensions in the Middle East, evolving trade policies and tariffs, and ongoing volatility in global energy and financial markets.



Source: U.S. Bureau of Labor Statistics

Until there is greater clarity regarding national fiscal policy, trade policy, inflation, and financial market conditions, economic growth is expected to remain moderated and subject to increased volatility.

GDP, a key measure of the nation's economic output and growth, is comprised of consumer spending, business investment, government spending, and net exports (exports minus imports). Changes in any of these components can significantly impact overall economic growth. Recent economic data indicated that real GDP growth for the first quarter of 2026 was approximately 2.0% (on an annual basis), driven largely by increased business investment, exports, consumer spending, and government spending. While overall growth remained positive, the results fell slightly below market expectations of approximately 2.3%, reflecting continued economic caution and uncertainty.

Economic uncertainty can contribute to slower economic growth as consumers and businesses delay spending and investment decisions, including:

- When consumers are uncertain about future income levels, inflation, or job security, they may delay large purchases or reduce discretionary spending. As consumer spending represents a significant portion of GDP, reduced consumer activity can negatively impact overall economic growth.

- Uncertainty may also cause businesses to postpone hiring, capital investments, or expansion plans, or other long-term financial commitments. Reduced business investment can weaken economic growth and lower overall GDP performance.

- In addition, reductions in government spending, including federal departmental budget reductions and workforce reductions, may contribute to slower economic activity, potentially resulting in lower GDP growth and increased unemployment at both the national and local levels.

Recent analysis from S&P Global Ratings indicates that the strong momentum in U.S. economic growth observed earlier in 2026 has moderated amid increasing economic and geopolitical uncertainty. Continued volatility in financial markets, evolving federal fiscal and trade policies, and escalating conflicts in the Middle East have contributed to a more cautious economic outlook.

According to the analysis, the escalation of conflict in the Middle East may function as a negative global supply shock, primarily through impacts to global energy markets and energy prices. While the United States' position as a net exporter of petroleum products may partially mitigate impacts to domestic economic output and real GDP growth, it does not eliminate the potential inflationary pressures associated with higher energy and transportation costs. Elevated energy prices could further impact consumer spending, business operating costs, and overall economic activity.

A key source of uncertainty remains the duration, scope, and potential escalation of ongoing geopolitical conflicts and their corresponding impacts on global markets, trade, and supply chains. As a result, the near-term economic outlook reflects heightened risk, increased market volatility, and reduced predictability compared to earlier forecasts. These conditions may continue to place downward pressure on economic growth while increasing uncertainty surrounding inflation, interest rates, consumer confidence, and future General Operating Fund revenues.

State of California

On January 9, 2026, Governor Newsom released the Administration's proposed State budget for consideration by the California Legislature. The proposal projects a General Fund shortfall of approximately $21.0 billion for Fiscal Year 2026-27, reflecting revenues that are not keeping pace with planned expenditures. Since release of the Governor's proposed budget, continued economic uncertainty, market volatility, evolving federal policies, and concerns regarding slower economic growth have further increased uncertainty surrounding the State's revenue outlook heading into the May Revision process.

The projected deficit is driven by both moderating revenue growth and continued increases in State spending commitments. Revenue projections remain highly sensitive to personal income tax collections, capital gains activity, stock market performance, and the continued strength of the technology sector and artificial intelligence-related investment activity. At the same time, expenditures are projected to continue increasing due to ongoing programmatic commitments, labor costs, healthcare costs, education funding obligations, and other statewide priorities, contributing to ongoing structural budget challenges for the State.

As a result, the proposed budget anticipated a significant drawdown of State reserves. The balance of the Special Fund for Economic Uncertainties is projected to decline from approximately $25.5 billion on June 30, 2026 to $4.5 billion by June 30, 2027, while the State's overall General Fund reserve balance was projected to fall from $36.8 billion to $18.9 billion over the same period.

2026-27 Governor's Budget
General Fund Budget Summary
(Dollars in Millions)

	2025-26	2026-27
Prior Year Balance	$55,951	$53,451
Revenues and Transfers	$235,162	$227,385
Total Resources Available	**$291,113**	**$280,836**
Non-Proposition 98 Expenditures	$155,749	$158,453
Proposition 98 Expenditures	$81,913	$89,877
Total Expenditures	**$237,662**	**$248,330**
Fund Balance	**$53,451**	**$32,506**
Reserve for Liquidation of Encumbrances	$27,998	$27,998
Special Fund for Economic Uncertainties	$25,453	$4,508
Public School System Stabilization Account	**$4,509**	**$4,102**
Safety Net Reserve	-	-
Budget Stabilization Account/Rainy Day Fund	**$11,327**	**$14,350**

Note: Numbers may not add due to rounding.

Source: California Department of Finance

The California Legislative Analyst's Office (LAO) has cautioned that the State's revenue outlook remains highly uncertain, particularly given ongoing volatility in financial markets, geopolitical conflicts, evolving trade policies and tariffs, and continued concerns regarding inflation and interest rates. The LAO has also noted that California's revenue structure remains heavily dependent on higher-income taxpayers and capital gains-related revenues, which can fluctuate significantly during periods of economic or market

instability. As a result, future State revenues may vary materially from current projections, increasing the potential for additional budgetary pressures or corrective actions in future fiscal years.

The California Legislative Analyst's Office has identified several factors contributing to the State's ongoing fiscal challenges, including revenues that are not keeping pace with expenditures and expenditure growth that continues to exceed projected revenue growth. Similar structural pressures are also being experienced at the local government level, including by the City of Mountain View, as expenditure growth related to personnel costs, healthcare, infrastructure, and other operational needs continues to outpace the growth of many traditional revenue sources.

As the State plans for the possibility of continued budget deficits in future fiscal years, City Finance staff will continue to monitor the State's financial condition and evaluate potential impacts on local revenues and programs. It is anticipated that the State may have fewer fiscal tools available to address future budget shortfalls, which could place additional pressure on the Legislature to identify alternative revenue sources, modify existing revenue allocations, reduce expenditures, or shift local obligations to local governments.

Of particular note, the State has previously expressed interest in challenging the continued distribution of Educational Revenue Augmentation Fund (ERAF) revenues to recipient cities, including Mountain View. Currently, litigation remains ongoing regarding the calculation and distribution of excess ERAF revenues, particularly as it related to Charter School Funding requirements. Due to the uncertainty associated with this ongoing litigation, and consistent with recommendations from the County of Santa Clara, the City continues to reserve 20.0% of annual ERAF revenue as a safeguard in the event repayment is ultimately required by the State or the County of Santa Clara. In addition, the City continues to treat ERAF revenues as one-time revenues and does not incorporate them into ongoing operating revenue assumptions. Rather, these revenues are used only for one-time expenditures and other non-recurring purposes.

In addition, a proposed statewide ballot initiative entitled the "Local Taxpayer Protection Act to Save Proposition 13" could create substantial fiscal uncertainty and potentially severe negative financial impacts for local governments, including the City of Mountain View, if placed before voters and ultimately approved. Based on current discussions and proposed language, the measure could significantly restrict or alter the authority of charter cities and other local agencies to impose, modify, extend, or administer certain local taxes, fees, and revenue measures.

If approved, the initiative could materially reduce existing and future City revenues and significantly impair the City's long-term fiscal flexibility and ability to respond to community needs and economic conditions. Of particular concern, the measure could negatively impact the City's Conveyance Tax revenues approved through Measure G, which currently provide a significant funding source for major City priorities, including infrastructure, public safety, and capital improvement projects. Based on current estimates and depending on the final ballot language, legal interpretation, and implementation of the measure, the fiscal impact to the City of Mountain View could range from approximately $10.0 million to $15.0 million in reduced annual revenues. Such revenue reductions could require service level reductions, project delays, increased reliance on reserves, or identification of alternative revenue sources.

While the ultimate scope, timing, and legal implications of the initiative remain uncertain, the proposal represents one of the most significant long-term fiscal risks currently facing California local governments and charter cities.

Beyond the State's near-term budgetary challenges, several longer-term structural risks to California's economy and fiscal condition remain. These risks include climate change and increasingly frequent and severe extreme weather events, such as wildfires, droughts, floods, and severe storms; an aging population; declining migration inflows and fertility rates; continued stock market and capital gains volatility; high housing and living costs; affordability challenges; and persistent concerns regarding income inequality. In addition, ongoing uncertainty related to federal fiscal and trade policies, geopolitical conflicts, energy prices, and elevated interest rates may continue to pressure economic growth, consumer spending, and State revenues in the long term. Collectively, these factors could continue to impact the State's long-term fiscal sustainability and increase financial pressures on local governments.

City staff will continue to closely monitor revisions to the State budget, economic conditions, proposed statewide initiatives, litigation affecting local government revenues, and other developments that could impact City revenues or expenditures. Financial projections and assumptions will continue to be evaluated and updated as additional information becomes available.

Local

The local economy continues to show signs of moderation following several years of post-pandemic recovery and revenue growth. Over the past several years, many of the City's major revenue sources experienced steady growth, benefiting from elevated inflation, strong consumer spending, increased travel activity, higher interest rates, and continued strength in the technology sector. However, this period of accelerated revenue growth has begun to slow, and more modest growth is now anticipated across several of the City's primary revenue sources, including property tax, transient occupancy tax, utility users tax, sales tax, and business license tax revenues.

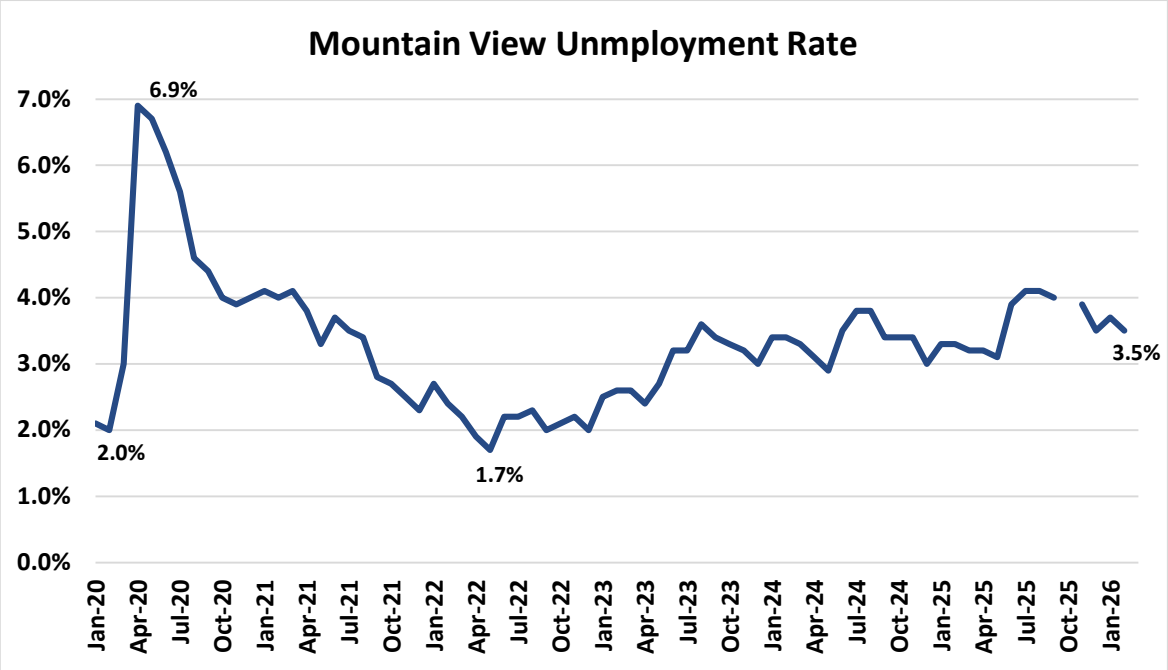
While many local economic indicators continue to support overall revenue stability, economic growth is expected to continue at a more moderate pace moving forward. Continued uncertainty surrounding inflation, interest rates, federal fiscal and trade policies, stock market volatility, employment conditions, commercial real estate performance, and geopolitical conflicts all contribute to this more cautious outlook. In addition, continued volatility within the technology sector and evolving workplace trends, including hybrid and remote work arrangements, continue to create uncertainty regarding long-term office occupancy, business activity, and local spending patterns within the City.

Labor market conditions have also continued to normalize after several years of unusually tight labor conditions. The City's unemployment rate surged in early 2020 as the COVID-19 pandemic led to widespread business closures and economic disruption, but then declined rapidly as economic activity resumed and substantial federal stimulus programs supported recovery efforts. The unemployment rate reached a historic low of 1.7% in May 2022, when many employers reported significant difficulty filling open positions. Since that time, unemployment levels have gradually increased and labor market conditions have become more balanced. The preliminary unemployment rate for Mountain View was approximately 3.5% as of February 2026, while California's statewide unemployment rate has generally remained above 5.0% over the past two years.

While local labor market conditions remain relatively stable, additional upward pressure on unemployment remains possible as workforce reductions and restructuring efforts continue within the technology and related sectors. Over the past three years, the City has received notifications of nearly 4,700 private-sector layoffs, reflecting continued workforce adjustments across multiple industries.

Ongoing corporate restructuring, evolving artificial intelligence-related workforce impacts, and continued economic uncertainty may continue to affect regional employment trends moving forward.

City staff will continue to monitor corporate layoffs, office occupancy trends, consumer activity, and local employment conditions as they evolve. Reductions in the number of employees working within the City can negatively impact several revenue sources, particularly sales tax, transient occupancy tax, and business license tax revenues. Because the City's business license tax is based largely on employee headcount, reductions in local employment levels can directly reduce associated revenues. Conversely, policies or corporate decisions that encourage increased in-person work activity within the City may positively strengthen local business activity, consumer spending, and related City revenues.



Source: Bureau of Labor Statistics

Note: October 2025 data unavailable

According to Zillow, the average home value in Mountain View as of March 31, 2026 was approximately $2.0 million, representing a slight decrease of approximately 0.2% compared to the prior year. For context, home values increased by approximately 3.4% between April 2024 and April 2025, reflecting a noticeable moderation in the local housing market over the past year as elevated interest rates and broader economic uncertainty continue to impact housing demand and affordability.

In addition, Zillow reports that the average monthly rent for rental properties in Mountain View is approximately $3,795, an increase of $215 from one year ago. Despite moderating home price growth, housing and rental costs within the region remain among the highest in the nation and continue to place significant financial pressure on residents, businesses, and employers.

These statistics continue to demonstrate the exceptionally high cost of living in the Bay Area, particularly in Mountain View. While the City benefits financially from property taxes, real property conveyance taxes, and overall economic activity associated with a strong real estate market, the high cost of living also increases labor and operational costs for the City. Elevated housing costs can create recruitment and

retention challenges, increase wage and benefit pressures, raise the cost of goods and services purchased by the City, and contribute to continued demand for community support programs and services.

ANALYSIS

Revenue and Expenditure Overview

Continued revenue growth is necessary to maintain a high level of base services in the City. If the existing revenue base fails to generate sufficient revenues to fund the cost of operations, the revenue base must be enhanced or operating costs reduced. In recognition of the continued need to enhance and diversify the City's revenue base, Council has proactively included the consideration of a 2026 revenue measure in the Fiscal Year 2025-26 through 2026-27 Council Work Plan. Fiscal Year 2026-27 revenues are projected to increase by $11.9 million (6.1%) compared to Fiscal Year 2025-26 adopted revenues, and $5.3 million compared to Fiscal Year 2025-26 estimated revenues.

The Forecast projects the GOF to end with negative balances starting in Fiscal Year 2027-28 and continuing through Fiscal Year 2029-30, with a modest positive balance in Fiscal Year 2030-31. Although concerning, the deficits are less than 1.1% of projected revenues. However, based on current projections, maintaining a structurally balanced budget may require a pause in staffing additions and forgoing the addition of new programs and/or enhancement of current programs, unless additional dedicated ongoing funding sources are attained.

This Forecast includes cost-of-living adjustments (COLAs) as agreed to in approved labor agreements for Fiscal Year 2026-27, and modest COLA assumptions for the remainder of the forecast period. A projected vacancy factor of $10.3 million is expected in Fiscal Year 2026-27 based on historical saving data, followed by vacancy factors ranging from $11.3 million to $12.7 million in the remaining forecast years.

Fiscal Year 2026-27 recommended expenditures are higher by $12.5 million (6.4%) after the projected vacancy factor when compared to the Fiscal Year 2025-26 adopted expenditures. As a service organization, the increases in expenditures are primarily related to personnel costs, as approximately 76% of the budget is for the cost of employees to provide services. The operating balance is projected to be $150,000 after the vacancy factor of $10.3 million.

Staff and Council previously recognized the opportunity to take advantage of the City's healthy financial position to reduce unfunded pension liabilities for CalPERS (PERS) and Other Post-retirement Employee Benefits (OPEB). As part of the funding strategy, from Fiscal Years 2014-15 to 2025-26, the City has contributed $63.7 million in additional discretionary payments (ADPs) toward the CalPERS pension liability, with $36.0 million to the Miscellaneous Plan and $27.7 million to the Safety Plan. There is $1.2 million included in Fiscal Year 2026-27 Recommended Budget to continue to pay down the CalPERS unfunded liabilities.

The City's most recent actuarial report from CalPERS (released in August 2025) indicates that the City has an unfunded pension liability of $140.9 million in the Safety Plan and $139.4 million in the Miscellaneous Plan, for a total of $280.3 million as of June 30, 2024. This is down from $298.9 million a year prior, a decrease of 6.2%. As of June 30, 2024, the City's funded status was 72.2% for its Safety Plan and 76.1% for its Miscellaneous Plan, an improvement from 69.3% and 73.2% respectively a year prior. Additional details of the Pension Plans are discussed in the Transmittal Letter.

For OPEB, or retirees' health obligation, the City has made great strides toward prefunding the Actuarial Accrued Liability (AAL). $11.5 million has been contributed toward the OPEB liability since Fiscal Year 2014-15. The liability was last calculated as of June 30, 2025 along with projections for the following five years. As of the most recent actuarial report based on June 30, 2025 valuation, the City's AAL was $180.5 million with a 5.6% discount rate, and Actuarial Value of Assets was $180.6 million, resulting in a funding status of 100.1%. The next actuarial calculation will be prepared as of June 30, 2027.

The following table includes the projected revenues and adopted expenditures by category for Fiscal Year 2025-26 and projections for the subsequent Forecast years.

GENERAL OPERATING FUND FORECAST (dollars in thousands)

	2025-26 ADOPTED	2025-26 ESTIMATED	2026-27 RECOM.	2027-28 FORECAST	2028-29 FORECAST	2029-30 FORECAST	2030-31 FORECAST
REVENUES:							
Property Taxes	$ 84,168	$ 81,835	$ 84,229	$ 89,707	$95,539	$101,723	$108,315
Sales Tax	22,843	23,516	23,525	24,046	25,575	26,300	27,047
Other Local Taxes[1]	25,614	27,108	26,666	27,260	27,746	28,242	28,750
Use of Money and Property	32,436	31,822	33,066	34,146	34,994	35,761	36,691
Other Revenues[2]	30,603	37,984	40,088	41,082	42,116	43,190	44,303
TOTAL REVENUES	$195,664	$202,265	$207,574	$216,241	$225,970	$235,216	$245,106
EXPENDITURES:							
Salaries and All Pays	96,701	92,315	101,737	109,307	114,945	120,691	126,502
Retirement	35,867	34,831	37,894	38,458	40,518	39,849	39,024
Health Benefits	15,094	12,169	15,644	16,302	17,229	18,214	19,259
All Other Benefits	9,876	9,225	10,150	10,325	10,511	10,696	10,871
Salaries and Benefits	157,538	148,540	165,425	174,392	183,203	189,450	195,656
Supplies and Services	29,430	28,119	32,070	33,489	35,069	36,468	37,931
Capital Outlay/ Equipment Repl.	682	776	734	1,978	3,714	3,721	3,716
Interfund Expenditures and Transfers	16,571	16,898	19,495	18,058	18,350	18,650	18,958
Total Operating Exp	$204,221	$194,333	$217,724	$227,917	$240,336	$248,289	$256,261
Vacancy Factor	(9,300)	Included	(10,300)	(11,300)	(11,900)	(12,300)	(12,700)
NET EXPENDITURES	194,921	194,333	207,424	216,617	228,436	235,989	243,561
Transfer to CIP Reserve	-0-	(2,000)	-0-	-0-	-0-	-0-	-0-
Transfer to Strat. Prop. Acquisition Reserve	-0-	(1,000)	-0-	-0-	-0-	-0-	-0-
Transfer to Public Safety Building Reserve	-0-	(2,000)	-0-	-0-	-0-	-0-	-0-
Transfer to Parental Leave Reserve	-0-	(1,000)	-0-	-0-	-0-	-0-	-0-
OPERATING BALANCE/(DEFICIT)[3]	**$ 743**	**$ 1,932**	**$ 150**	**$ (376)**	**$ (2,466)**	**$ (773)**	**$ 1,545**

[1] Other Local Taxes consist of Transient Occupancy Tax, Business Licenses, Utility Users Tax, and Cannabis Tax.

[2] Other Revenue consist of License, Permits and Franchise Fees, Fines and Forfeitures, Intergovernmental, Charges for Services, Miscellaneous Revenues, and Interfund Revenues and Transfers.

[3] Balance is prior to the change in assets and liabilities, encumbrances, and rebudgets for grants and donations.

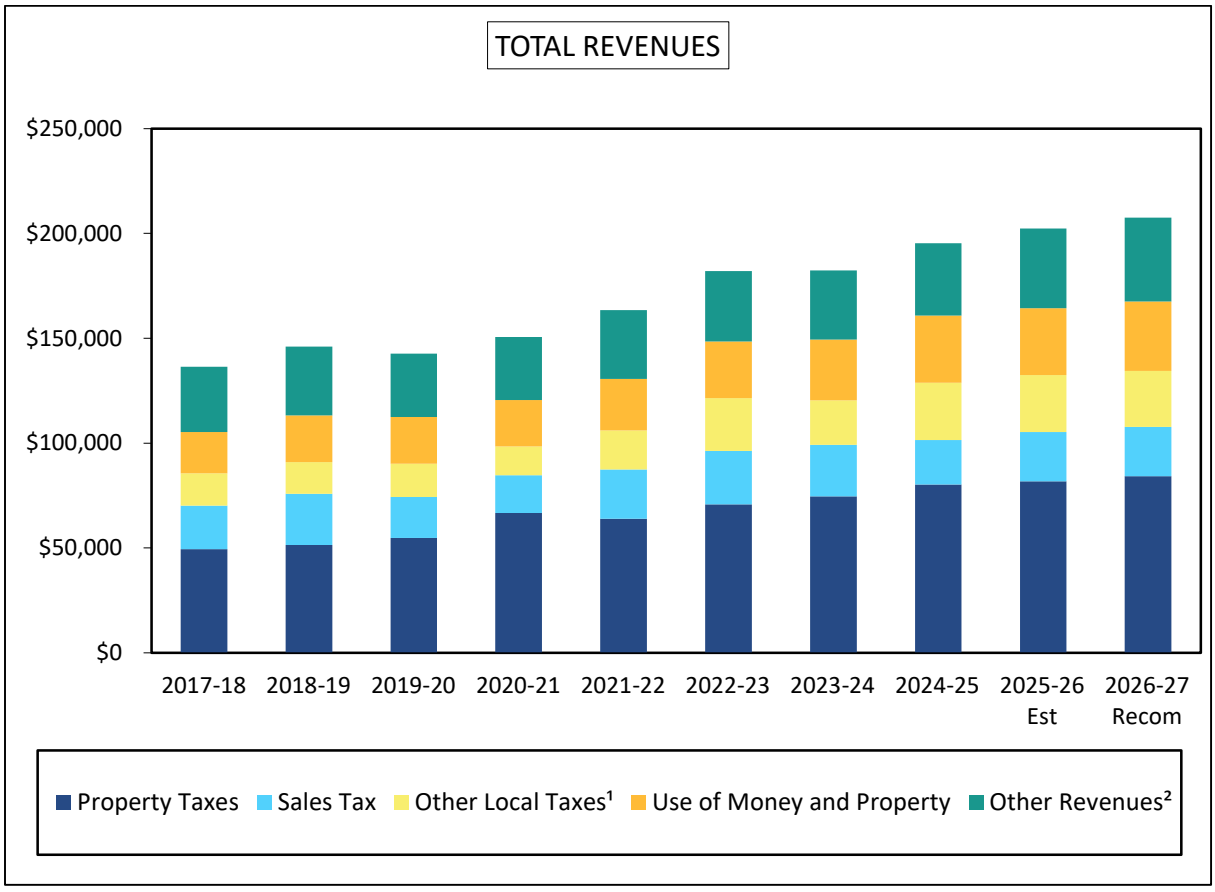
Revenue and Expenditure Background

Revenues

Historical experience demonstrates that Mountain View is dependent on a volatile, economically sensitive revenue base, primarily related to sales tax, with substantial variation in the amount of revenues collected over time. In addition to the overarching factors described in the Impacting Factors Section, the City's revenue volatility is continually affected by local factors. In the past decade, however, other revenue sources, such as property taxes and lease revenues, have led to a more stable and predictable overall revenue base.

For Fiscal Year 2026-27, GOF Revenues are projected to increase by $11.9 million, 6.1% higher than the Fiscal Year 2025-26 Adopted Budget. Additional discussion of individual revenue sources can be found later in this Forecast.

A history of total GOF Revenues is as follows (dollars in thousands):



[1] Other Local Taxes consist of Transient Occupancy Tax, Business Licenses, Utility Users Tax, and Cannabis Tax.

[2] Other Revenues consist of Licenses, Permits and Franchise Fees, Fines and Forfeitures, Intergovernmental, Charges for Services, Miscellaneous Revenues, and Interfund Revenues and Transfers.

Expenditures

During the Great Recession of 2008, the City faced structural deficits for four consecutive years before corrective actions were taken. Through strategic and proactive measures to address these imbalances, the City successfully positioned itself to benefit from the extended period of economic recovery that followed.

As the City moves beyond this period of sustained growth, it is now facing a more uncertain economic environment marked by moderating revenue growth, inflationary pressures, and increased volatility in key revenue streams. These emerging challenges underscore the importance of continued fiscal discipline, prudent long-term planning, and ongoing monitoring of economic trends to maintain the City's strong financial position.

The Forecast expenditures are calculated in the same manner as the annual budget and include the full cost of existing and newly approved positions (salary and benefits). Fiscal Year 2026-27 includes COLAs as agreed to in approved labor agreements. Modest COLA assumptions are included in the remaining years. The remaining personnel cost components (step and merit increases, retirement, health care, etc.) include projected adjustments throughout the Forecast period. The factors for future health benefit costs are based on healthcare cost trends and historical experience, in conjunction with analysis from outside consultants. The CalPERS rate estimates for Fiscal Years 2026-27 through 2030-31 are provided by CalPERS based on the actuarial valuations as of June 30, 2024.

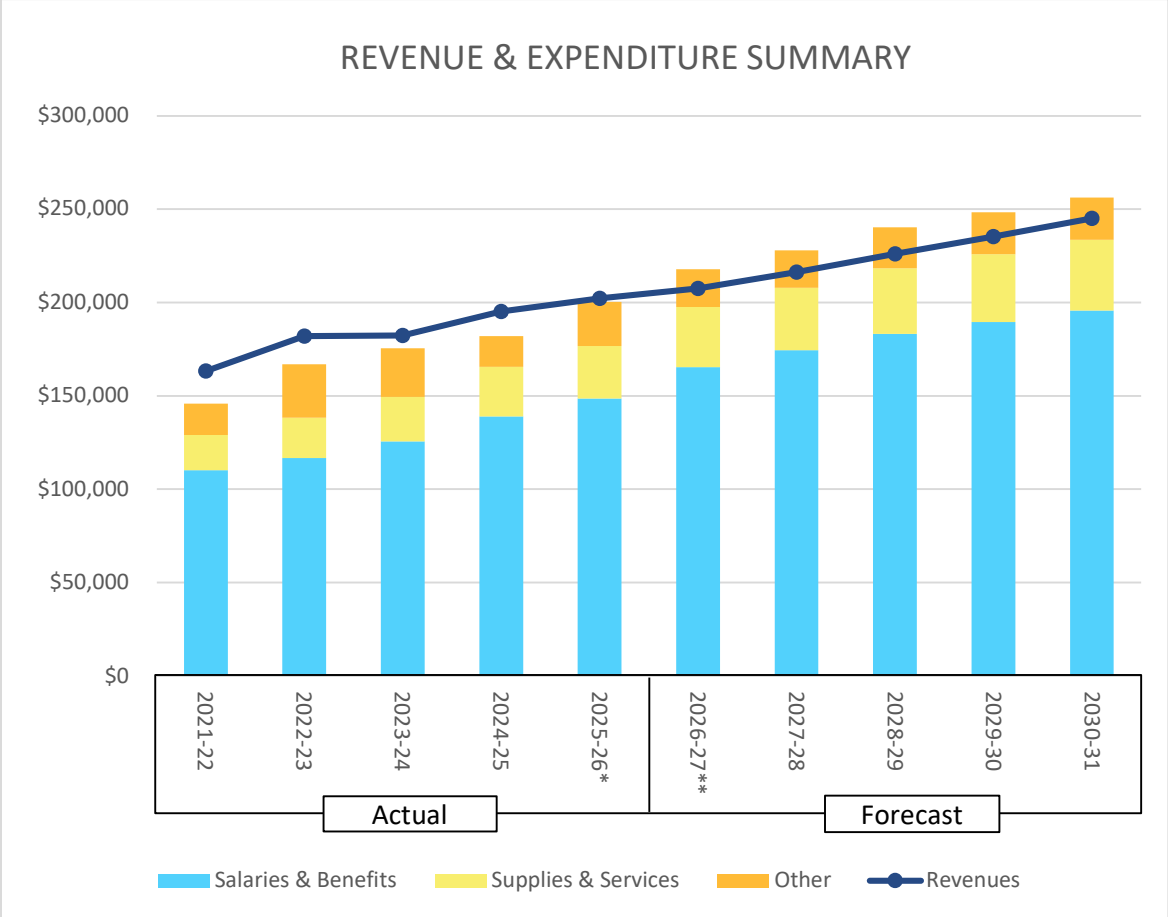
For Supplies and Services and the remaining categories, a base level of expenditures is assumed and then increased based on the multi-year assumptions related to each component of cost (e.g., City utilities, equipment maintenance, self-insurance funding, etc.).

It is typical for actual expenditures to come in below budget due to personnel vacancy savings and expenditure savings within Supplies and Services accounts. Beginning in Fiscal Year 2009-10, the City incorporated an assumed vacancy factor into the budget to reflect historical personnel savings associated with normal employee turnover, recruitment timelines, and vacant positions. The vacancy factor has ranged from approximately $1.8 million to $9.3 million in prior adopted budgets. Based on recent historical trends and current vacancy levels, the Fiscal Year 2026-27 vacancy factor is projected at approximately $10.3 million.

SUMMARY

Local economic indicators continue to project overall revenue stability, although slower-paced growth is anticipated in Fiscal Year 2026-27 following several years of relatively strong revenue performance. Continued uncertainty surrounding inflation, interest rates, national and state economic policies, financial market volatility, and geopolitical conflicts all contribute to the more moderate growth outlook reflected in this Forecast.

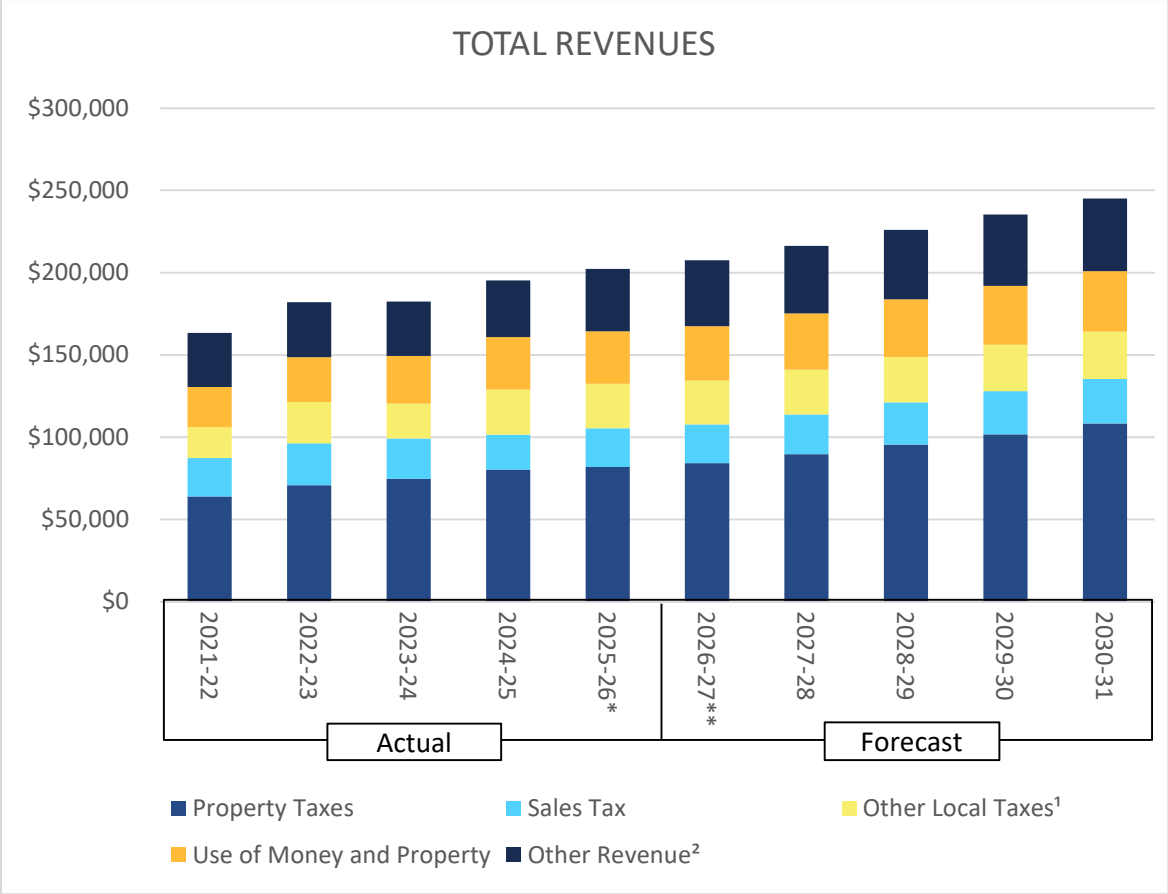
Accordingly, staff will continue to closely monitor General Operating Fund revenues, expenditures, and broader economic conditions. At this time, the Forecast represents staff's best estimates based on currently available economic data and information.



Fiscal Year		Revenues	Expenditures
2021-22		$163,376	145,825
2022-23		181,989	166,873
2023-24		182,381	175,522
2024-25		195,257	181,954
2025-26	*	202,265	200,333
2026-27	**	207,574	217,724
2027-28		216,241	227,917
2028-29		225,970	240,336
2029-30		235,216	248,289
2030-31		245,106	256,261

* Estimated
** Recommended
(dollars in thousands)

The Fiscal Year 2026-27 recommended expenditures and all forecast years do not include the projected vacancy factor.



Fiscal Year		Total Revenues	% Change
2021-22		$163,376	8.5%
2022-23		181,989	11.4%
2023-24		182,381	0.2%
2024-25		195,257	7.1%
2025-26	*	202,265	3.6%
2026-27	**	207,574	2.6%
2027-28		216,241	4.2%
2028-29		225,970	4.5%
2029-30		235,216	4.1%
2030-31		245,106	4.2%

* Estimated
** Recommended
(dollars in thousands)

[1] Includes Transient Occupancy Tax, Business Licenses, Utility Users Tax, and Cannabis Tax.
[2] Includes Licenses, Permits and Franchise Fees, Fines and Forfeitures, Intergovernmental, Charges for Services, Miscellaneous Revenues, and Interfund Revenues and Transfers.

PROPERTY TAXES

Property Taxes include the revenue generated from the City's share of the 1.0% levy assessed on the taxable value of real and personal property located within the City limits. The assessed value (AV) of secured real property that does not experience a change in ownership or is not subject to new construction is increased annually at a rate not to exceed the California Consumer Price Index (CCPI), or 2.0%, whichever is lower. However, if a property changes ownership, it is reassessed (up or down) at the current market value, and new construction is initially valued at the cost of the construction. In addition, the County Assessor has the authority to proactively adjust the AV of properties downward to market value during periods of declining property values. Unsecured tax on personal property, such as computers and other equipment, is assessed on the value of the property as self-reported annually to the County.

SOURCES

- Property tax assessed on secured real property.
- Property tax assessed on unsecured personal property.
- Property tax assessed on leased property.

ECONOMIC FACTORS

- General economic conditions.
- Proposition 13—determines methodology of tax application, limits the annual AV increase, and sets the tax rate.
- California Consumer Price Index (CCPI—October through October).
- New development.
- Property demand, sales, and values.
- County processing time for new development and ownership transfers and inclusion on the tax roll.
- Assessment appeals and proactive assessment reductions by the County Assessor.
- Availability of credit.
- State legislation regarding tax allocation.

HISTORY

In 1992, as a way of solving its own budget shortfall, the state enacted legislation that shifted partial financial responsibility for funding education to local government. Property tax revenues belonging to cities, counties, and special districts were shifted to the Education Revenue Augmentation Fund (ERAF). The estimated net cumulative loss to the GOF resulting from all ERAF shifts through Fiscal Year 2025-26 is approximately $158.8 million ($162.7 million for the entire City).

For the past two decades, housing activity has remained strong with short periods of uncertainty or declines related to the availability of housing stock, interest rates, and the overall economy. During Fiscal Year 2008-09, the housing market collapsed and assessed values across the County suffered and caused some properties to be appraised at less than the outstanding debt on the property. During that time, foreclosures nationwide increased dramatically as homeowners defaulted on their mortgages, and California was the epicenter of the foreclosure crisis. Mountain View experienced foreclosures, but not as severely as other parts of the state.

The most recent 12 years of property sales activity history for single-family homes (SFH) and condos/townhomes is detailed below. The year 2021 saw both the highest number of sales transactions for all types of properties and the largest increase in AV resulting from changes in ownership (CIO). From 2014 through 2018, the median price of SFH and condos/townhomes that changed ownership increased steadily, followed by more moderate fluctuations in subsequent years. SFH median prices reached $2.70 million in 2025, continuing their recovery after a slight decline in 2023, while condo/townhome median prices rebounded to $1.35 million in 2025 after declines in 2023 and 2024.

Median Price Statistics
(Mountain View Residential Properties with a CIO)

Year	SFH	Number of SFH CIO	Condo/ Townhome	Number of Condo/ Townhome CIO
2014	$1,450,000	255	$781,000	322
2015	$1,600,000	274	$910,000	312
2016	$1,700,000	253	$1,013,000	345
2017	$1,900,000	278	$1,175,000	387
2018	$2,100,000	343	$1,360,000	417
2019	$2,027,000	282	$1,334,000	370
2020	$2,150,000	297	$1,290,000	307
2021	$2,435,000	402	$1,350,000	605
2022	$2,610,000	265	$1,355,500	354
2023	$2,510,500	228	$1,300,000	229
2024	$2,680,000	254	$1,276,500	294
2025	$2,700,000	246	$1,350,000	283

Also impacting the growth in Property Taxes is the CCPI. Over the past 12 fiscal years (2014-15 to 2025-26), four years have had annual CCPI increases less than the maximum 2.0% allowed.

In total, Fiscal Year 2025-26 estimated Property Tax revenues of $81.8 million exceed the Fiscal Year 2024-25 Audited of $80.3 million by 1.9%, but are 2.8% below the Fiscal Year 2025-26 Adopted Budget of $84.2 million. The information provided by the Santa Clara County Assessor after the beginning of the current fiscal year indicates the total actual July 1, 2025 General Fund AV increased by a net 2.3% compared to the July 1, 2024 AV.

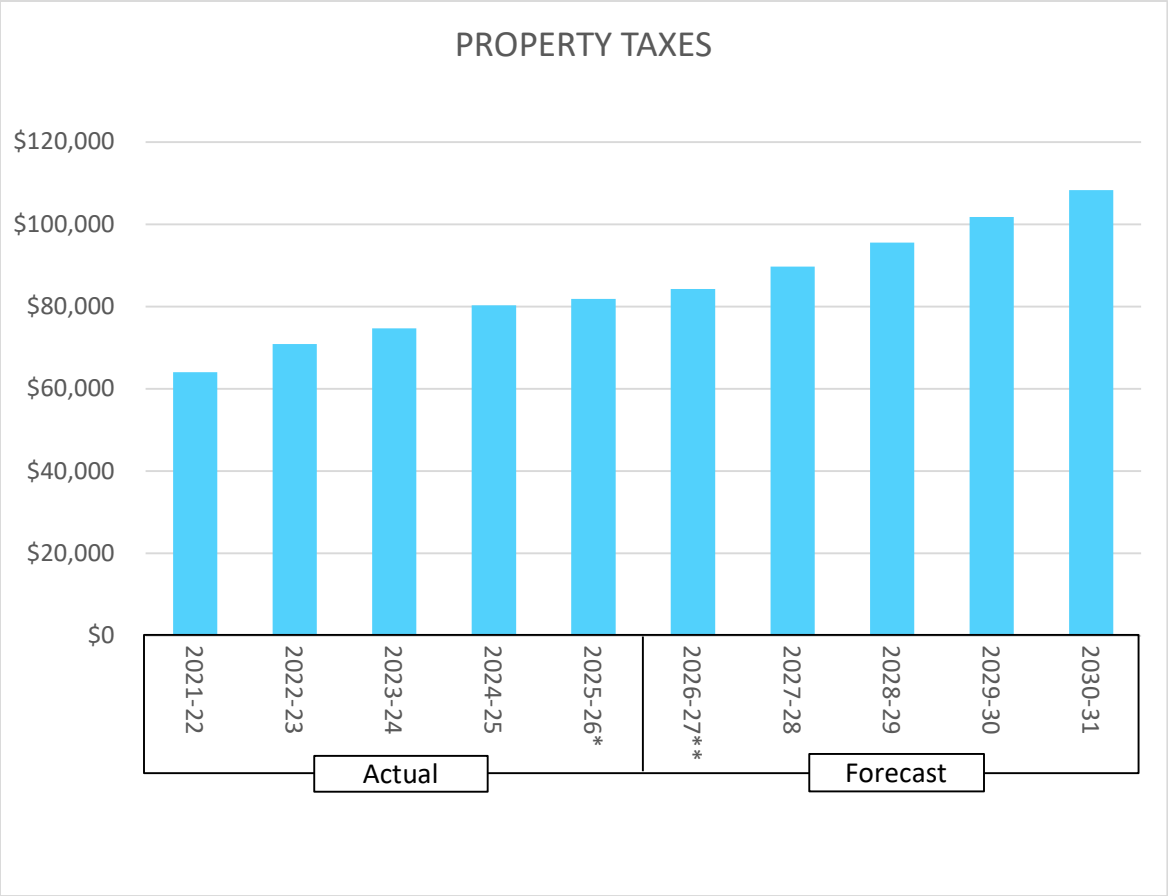
FORECAST

The Fiscal Year 2026-27 projected secured property tax revenue is based on the July 1, 2025 tax roll adjusted for the following:

- A 2.0% CCPI increase to the AV of all eligible residential and commercial property;
- Projected AV loss from resolution of pending appeals and projected new appeals;
- AV changes related to property transfers and sales prior to the January 1 lien date; and
- Projected AV increase related to new development, tenant improvements, and remodels.

There are currently over 800 pending property tax appeals in process and under review by the Assessor's office. Based on experience, the projected revenue loss to the GOF, related to these appeals, is $2.7 million. The slowing in home sales, coupled with sustained elevated home prices, and commercial impact from corrections/appeals, are reflected in the Fiscal Year 2026-27 Recommended Budget. Property tax revenue is projected to increase by 2.9%, below the growth experienced in recent fiscal years.

For the remaining Forecast years, total property tax is projected to increase about 6.5% annually, reflecting new development projects under construction and in the pipeline, anticipated growth from CIO and remodeling, and reductions from resolved appeals. In addition, the Forecast normally does not include a projection of Excess ERAF property tax to be distributed to the City. This revenue is not considered ongoing and may end after Fiscal Year 2026-27 depending on the outcome of pending litigation, future legislative actions, or changes to State policies and revenue allocation methodologies.



Fiscal Year		Property Taxes	% Change
2021-22		$63,996	(3.9%)
2022-23		70,874	10.7%
2023-24		74,660	5.3%
2024-25		80,293	7.5%
2025-26	*	81,835	1.9%
2026-27	**	84,229	2.9%
2027-28		89,707	6.5%
2028-29		95,539	6.5%
2029-30		101,723	6.5%
2030-31		108,315	6.5%

* Estimated
** Recommended
(dollars in thousands)

SALES TAX

Sales Tax revenue is one of the major revenue sources of the GOF and the most volatile. The City of Mountain View is allocated 1.0% of every sales dollar subject to sales tax. Proposition 172 also provides a half-cent public safety tax that is set by a pro-rata factor determined by the County's ratio of sales tax collections to the statewide total. Mountain View is allocated a share of the collections to offset property taxes lost through ERAF.

SOURCES

- Retail sales of tangible personal property to individuals and other businesses.
- Use tax on business consumption of personal property.
- State and County pooled sales tax allocated by the City's share of the Countywide tax on point-of-sale transactions.

ECONOMIC FACTORS

- Business expansion, reduction, or relocation.
- State of the economy.
- Purchasing patterns.
- California Department of Tax and Fee Administration (CDTFA) allocation decisions.
- Level of business-to-business sales.
- Technology changes.

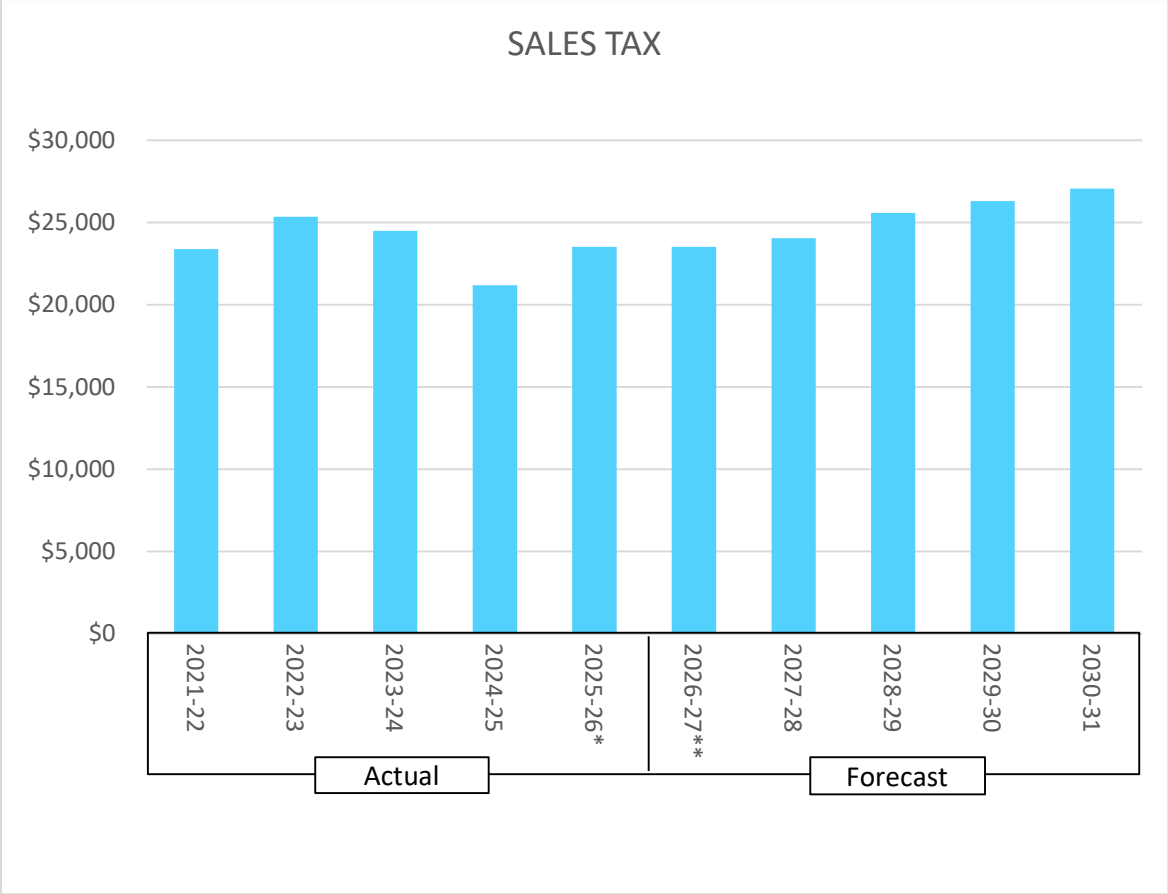
HISTORY

Since the early 1990s, sales tax has been a highly volatile revenue source. The variations typically occur as businesses move in and out of the City, companies modify reporting and/or sales methods, and the economy changes. Fundamentally, as the service economy grows, less manufacturing is done locally, resulting in a smaller commercial tax base as sales tax is not applicable to most technology company sales.

Fiscal Year 2025-26 estimated sales tax revenue is $23.5 million, $673,000 (2.9%) higher than budget. This increase is primarily due to higher-than-expected receipts in the Autos & Transportation and Business & Industry categories.

FORECAST

Fiscal Year 2026-27 sales tax revenue is projected at $23.5 million, essentially the same as the Fiscal Year 2025-26 estimated. The remaining Forecast years project a return to normal growth levels, with annual increase at slightly below 3.0%. An exception occurs in Fiscal Year 2028-29, when sales tax revenue Is projected to increase 4.8% due to the anticipated opening of a new car dealership.



Fiscal Year		Sales Tax	% Change
2021-22		$23,376	29.4%
2022-23		25,346	8.4%
2023-24		24,489	(3.4%)
2024-25		21,177	(13.5%)
2025-26	*	23,516	11.0%
2026-27	**	23,525	0.0%
2027-28		24,046	2.2%
2028-29		25,575	6.4%
2029-30		26,300	2.8%
2030-31		27,047	2.8%

* Estimated
** Recommended
(dollars in thousands)

OTHER LOCAL TAXES

Other Local Taxes is comprised of Transient Occupancy Tax (TOT), Business License Tax, Utility Users Tax (UUT), and Cannabis Tax.

SOURCES

- TOT is a 10.0% tax assessed on hotel and motel per-room occupancies. Any occupancy by a government employee while on government business, or a stay exceeding 30 consecutive days, is exempt from the tax. This tax is self-reported on a quarterly basis by hotels and motels within the City limits, and a compliance audit is performed on a periodic basis. On November 13, 2018, the City Council adopted an ordinance related to the short-term rental (STR) of residential property. These rentals will be subject to the City's 10.0% TOT.

- Business License Tax is assessed on all businesses known to be operating in Mountain View and billed annually. Currently, there are approximately 5,600 active businesses licensed. Prior to Measure P, approved by Mountain View voters in November 2018, the tax rate was generally $30 per year for most businesses (73.0%), but reached $250 for certain types of businesses. The Business License Tax structure changed effective January 1, 2020, whereby the tax is assessed based on a structure of tiered number of employees. The change was phased in over a three-year period for businesses with more than 50 employees. The City Council earmarked by resolution 80.0% of additional revenue generated from the restructured tax to transportation and 10.0% to affordable housing.

- UUT is a 3.0% tax assessed on the consumption of all telecommunications (2.5% tax on purchases of Mobile Telephony Services (MTS)), electricity, and gas services. Companies providing taxable utility services remit UUT payments monthly, and a compliance audit is performed on a periodic basis.

- Cannabis Tax imposes 9.0% gross receipts tax on every cannabis business operating within the City.

ECONOMIC FACTORS

- TOT: Number of hotel rooms and STR properties, room rate, occupancy rate, and number of exemptions.

- Business License Tax: Number and types of businesses licensed by the City, number of employees, and the applicable tax rate.

- UUT: Customer base, level of consumption, and price of the commodity.

- Cannabis Tax: Consumer demand and price of the commodity.

HISTORY

TOT: The current tax rate of 10.0% was last modified in June 1991 from 8.0%. Occupancy and room rates in the City typically grow in nonrecessionary times. The impacts of economic downturns or disruptions are immediately reflected in TOT revenue as demonstrated by the 52.1% decline resulting from the

dot-com bust, 26.6% decline during the Great Recession, and 72.8% decline during the COVID-19 pandemic. TOT quarterly payments have recovered back to COVID-19 prepandemic levels beginning Q2 2022 due to the increase in the occupancy rate and the two new hotels opened in the City.

Fiscal Year 2025-26 revenue is $11.0 million, $1.6 million (4.3%) higher than budget. This variance is primarily due to modest overall growth and the receipt of late payments from one hotel for the prior fiscal year.

Business License Tax: Prior to the approval of Measure P, this revenue did not change significantly from year to year as the tax rate has remained essentially unchanged since June 1954 (excluding two business types updated in 1985). Any fluctuation in the number of businesses did not significantly change annual revenue because of the low annual tax rate.

As mentioned previously, in November 2018, Mountain View voters approved Measure P, which restructured the Business License Tax. The new structure is an incremental, progressive tax based on number of employees. The new tax was phased-in over a three-year period beginning January 1, 2020. Fiscal Year 2025-26 estimated is $5.8 million, a 1.9% increase compared to the prior fiscal year.

UUT: The tax is calculated on the consumer cost of the energy (gas and electricity) and telecommunication services utilized. The tax revenue fluctuates with the cost, customer usage, and/or customer base and is negatively impacted by economic downturns as a result of business closures and reduction in usage by both residential and commercial customers. In November 2010, the voters approved a ballot measure which broadened the base to include all telecommunications services in order to treat all customers equally, and the amended ordinance became effective March 2011. As a result, UUT generated from telecommunications increased.

The agreement between the CDTFA and the City for prepaid phone cards was executed in December 2015, and the City received the first quarterly payment in September 2016. In addition, direct providers of prepaid phone cards began remitting UUT payments in July 2016. UUT revenue from telecommunications has been declining since Fiscal Year 2015-16 as more customers "cut the cord" on services, with the exception of a slight increase in Fiscal Year 2022-23. The pervasive use of cell phones has eliminated the necessity and cost of a landline for many people, and it is not uncommon for a cell phone to be utilized for both personal and professional uses.

Fiscal Year 2025-26 revenue is estimated at $10.3 million, $785,000 (7.1%) and $502,000 (4.6%) lower than both the prior year audited and Fiscal Year 2025-26 adopted, respectively. The City had anticipated large energy rate increases similar to those in prior years. However, PG&E rates reduced by 2% in September and additional increases are not anticipated in 2026. Silicon Valley Clean Energy generally aligns its rates with PG&E.

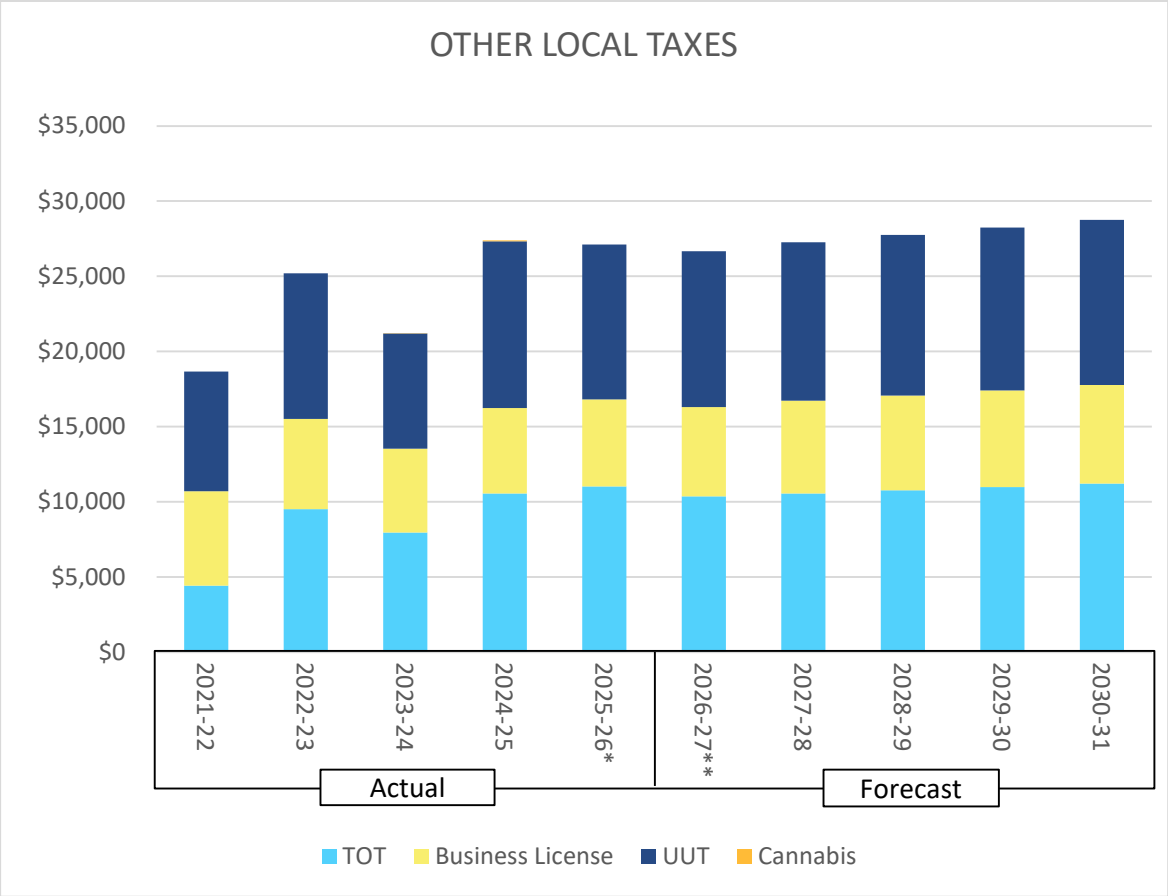
FORECAST

TOT: Fiscal Year 2026-27 TOT revenue is projected to increase 2% compared to Fiscal Year 2025-26 estimated when late payments collected from the prior fiscal year are excluded. The remaining Forecast years reflect steady annual growth of 2.0%.

Business License Tax: Fiscal Year 2026-27 business license tax revenue is projected to experience a 2.6% growth compared to the Fiscal Year 2025-26 estimated, reflecting known and anticipated business

relations with the City as well as inflationary increases to the tax. The City Council earmarked by resolution 80.0% of the increased tax revenue for transportation and 10.0% for affordable housing, resulting in a net revenue gain to the GOF of approximately $819,000. Transfers to the Transportation Reserve and General Housing Fund are included in the Forecast and discussed later in the Expenditures section. Fiscal Year 2027-28 projects a 4.0% growth to phase-in potential new business, while the remaining Forecast years reflect steady inflationary increases of 2.0%.

UUT: Fiscal Year 2026-27 total projected UUT revenue is essentially the same as the Fiscal Year 2025-26 estimated as PG&E does not anticipate additional rate increases. The remaining Forecast years reflect incremental growth.



Fiscal Year		Transient Occupancy Tax	Business License Tax	Utility Users Tax	Cannabis Tax	Total Other Local Taxes	% Change
2021-22		$4,437	6,277	7,949	0	18,663	36.1%
2022-23		9,521	5,996	9,672	0	25,189	35.0%
2023-24		7,961	5,581	7,648	15	21,205	(15.8%)
2024-25		10,564	5,677	11,084	64	27,389	29.2%
2025-26	*	11,022	5,787	10,299	0	27,108	(1.0%)
2026-27	**	10,356	5,938	10,372	0	26,666	(1.6%)
2027-28		10,562	6,177	10,521	0	27,260	2.2%
2028-29		10,772	6,301	10,673	0	27,746	1.8%
2029-30		10,987	6,427	10,828	0	28,242	1.8%
2030-31		11,207	6,556	10,987	0	28,750	1.8%

* Estimated
** Recommended
(dollars in thousands)

USE OF MONEY AND PROPERTY

Use of Money and Property is comprised of investment earnings and revenue from rents and leases of City-owned property. Investment Earnings are generated from the General Fund's share of the City's pooled investment portfolio. Rents and Leases revenue is generated from rental properties and lease agreements. This combined category is the second largest revenue source of the GOF.

SOURCES

- Monthly interest allocation generated by the City's pooled investment portfolio.
- Leased and rented properties, including:
  - North Charleston, Crittenden, and Charleston East ground leases.
  - Shoreline Amphitheatre.
  - Ameswell.
  - Recology.
  - Center for the Performing Arts.
  - Community School of Music and Arts (CSMA).
  - CVS (parking structure, retail space).
  - Historic Adobe Building, Community Center, and Senior Center.
  - Bean Scene Café, Olympus Caffe, and Savvy Cellar Wines, Inc.
  - Wireless Telecommunication Providers (GTE Mobilnet, d.b.a. Verizon Wireless, T-Mobile).
  - Various construction staging or landscape maintenance licenses.
  - 134 South Rengstorff Avenue.

ECONOMIC FACTORS

- Economy.
- Federal Reserve policy and interest rates.
- Portfolio balance.
- City Investment Policy.
- Rental revenues received and lease agreements.

HISTORY

Investment Earnings: One of the City's financial strategies is to build reserves in anticipation of budget constraints in order to generate additional revenue in the form of investment earnings and to maintain sufficient funds to withstand significant, temporary declines in revenues. After overseeing a long period of extremely low interest rates, the Federal Reserve, through the Federal Open Market Committee (FOMC), raised its benchmark interest rates 11 times in 2022 and 2023 from the benchmark target of 0.25% to 0.50% to a benchmark target of 5.25% to 5.50%, resulting in increased yields on investment securities available for the City to purchase. Since then, it has been lowered six times, now set to a target of 3.5% to 3.75%.

Estimated investment earnings for Fiscal Year 2025-26 are $7.4 million, which is $824,000 lower than the prior fiscal year audited and $599,000 below budget. The City has a practice of laddering its portfolio so the impact of higher interest rates will have a greater impact on future fiscal years as lower-yielding securities mature and are replaced with higher-yielding securities.

Rents and Leases: Over time, the City has strategically developed City-owned properties and negotiated lease agreements that generate long-term revenue for the GOF. These leases and the revenue generated are important during economic downturns as they generally do not immediately fluctuate with the economy, and most include annual inflationary increases. Below is a summary of the top three lease revenues that make up about 95.0% of all rents and leases.

In 1995, 1996, and 2008, the City first negotiated and signed ground lease agreements for the North Charleston, Crittenden, and Charleston East sites, respectively. As allowed in the ground leases, the rent includes fixed annual increases and is revalued every 10 years to market. The decennial revaluation of the North Charleston lease was effective April 1, 2016, resulted in a 141.0% rent increase ($3.3 million for a full year), and will continue to escalate 4.0% annually. The decennial revaluation of the Crittenden lease was effective January 1, 2017, resulted in a 104.8% rent increase ($3.1 million for a full year), and will continue to escalate 4.0% annually. The first decennial revaluation for the Charleston East (Lot 1) lease was effective February 1, 2018 and resulted in a 165.0% (cap) ($1.9 million for a full year), and will continue to escalate 3.0% annually.

In late Fiscal Year 2005-06, Council approved the amended and restated lease between the City and SFX Entertainment, Inc. (the operating company of Live Nation, Inc.), for the lease of the Shoreline Amphitheatre. The terms of the lease eliminated the percentage rent structure and replaced it with a fixed amount of $200,000 per month for the concert season (nine months), a total of $1.8 million annually. The first annual contractual increase of 2.0% went into effect March 2018.

On December 11, 2018, staff updated the City Council on the Public Safety Building Expansion Study and confirmed most of the revenue generated from the Ameswell development is earmarked for debt service related to this facility.

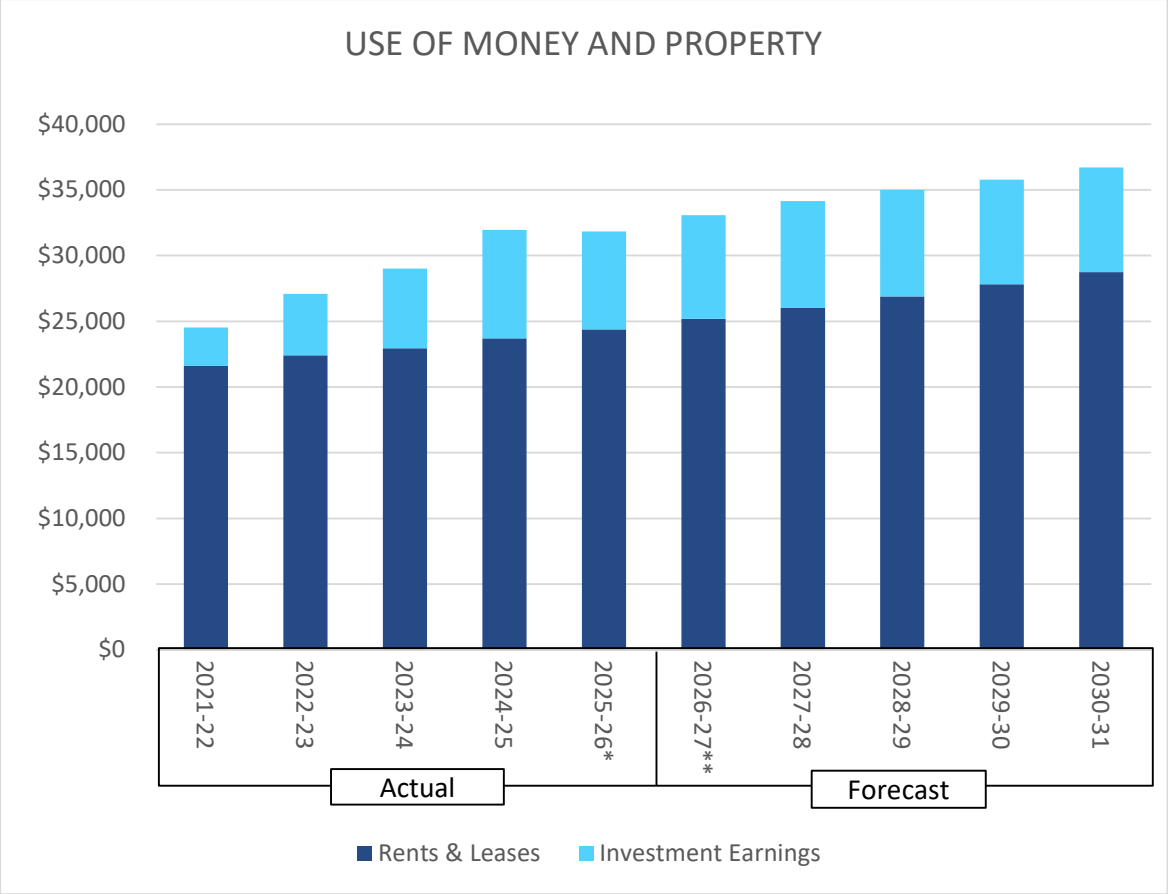
For Fiscal Year 2025-26, estimated rents and leases revenue is $24.4 million, essentially the same as adopted.

FORECAST

Investment Earnings: The Fiscal Year 2026-27 projection is based on the expectation that older, lower-yielding investments will be reinvested at higher current-market rates. Since most if the lower-yield investments will be maturing over the next fiscal year, the City's average portfolio yield is anticipated to remain relatively consistent through the remaining forecast period.

Rents and Leases: Fiscal Year 2026-27 revenues are projected at $25.2 million, $792,000 (3.2%) higher than the Fiscal Year 2025-26 estimated. Rental revenue is projected to increase and continue throughout the Forecast.

The Forecast for the three long-term ground leases includes annual increases. For the remaining leases and rental agreements, the Forecast period includes annual contractual increases and assumes renewal options will be exercised or extended.



Fiscal Year		Rents & Leases	Investment Earnings	Total Use of Money and Property	% Change
2021-22		$21,617	2,913	24,530	10.5%
2022-23		22,404	4,686	27,090	10.4%
2023-24		22,948	6,062	29,010	7.1%
2024-25		23,687	8,260	31,947	10.1%
2025-26	*	24,386	7,436	31,822	(0.4%)
2026-27	**	25,178	7,888	33,066	3.9%
2027-28		26,019	8,127	34,146	3.3%
2028-29		26,896	8,098	34,994	2.5%
2029-30		27,804	7,957	35,761	2.2%
2030-31		28,727	7,964	36,691	2.6%

* Estimated
** Recommended
(dollars in thousands)

OTHER REVENUES

This revenue category is comprised of Licenses, Permits, Franchise Fees, Fines, Forfeitures, Intergovernmental, Charges for Services, Miscellaneous, and Interfund Revenues and Transfers.

SOURCES

- Licenses and Permits revenues are generated from businesses requiring specific City permits, such as Police business permits.

- Franchisees are required to pay Franchise Fees as compensation to the City for the use of City property while providing a commercial service to Mountain View businesses and residents. The City has franchise agreements with Recology; Pacific Gas and Electric; Comcast and DirecTV Cable; and California Water Service.

- Fines and Forfeitures are generated from Library fines and citations issued by the City Police Department and the California Highway Patrol.

- Intergovernmental revenue is remitted or allocated to the City by other governmental agencies—Santa Clara County, State of California, U.S. government, and local government.

- Charges for Services revenue is comprised of revenue from fees for services provided by various City departments, primarily related to recreation programs, sports facility use, development activities, and Center for the Performing Arts (CPA) facility use and ticket services.

- Miscellaneous Revenue is comprised of a variety of reimbursed services and nonspecific revenues such as donations and grants.

- Interfund Revenues result from internal charges for staff time, building space, and maintenance services provided to other funds and capital projects by the GOF. The cost of this internal support provided to other funds is calculated in the City's Full Cost Allocation Plan (Plan). Interfund Transfers include transfers from a variety of other funds.

ECONOMIC FACTORS

- State of the economy.

- Franchise agreements and revenues generated by franchisees.

- State and federal regulations, legislation, and funded programs.

- Actions by the State Legislature.

- Level of participation in City Recreation programs, attendance at CPA programs, and development activity.

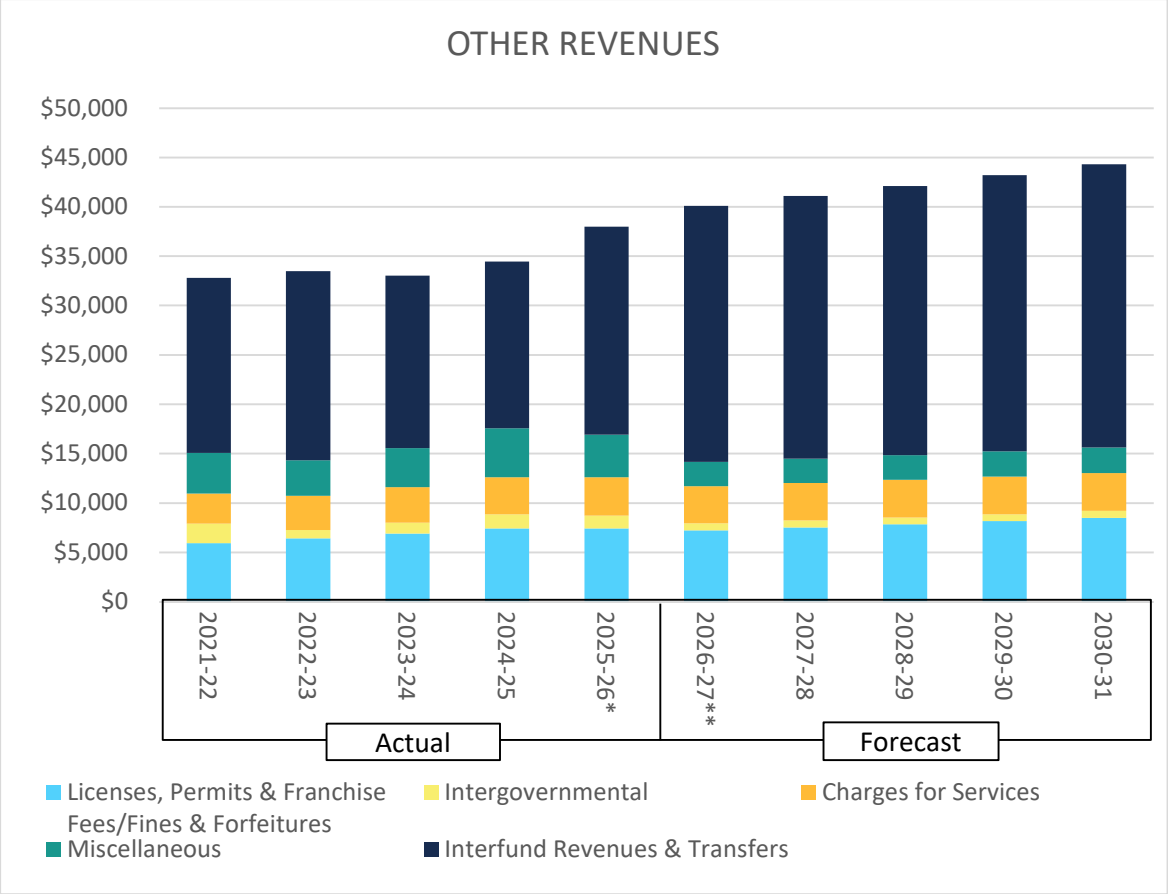
- Grant availability, City applications, and grants awarded to the City.
- Services provided to businesses, school districts, and other agencies.
- Level and cost of services provided by GOF staff to other funds and capital improvement projects.

HISTORY

Fiscal Year 2025-26 estimated revenue is $38.0 million, $3.5 million (10.3%) higher than the prior fiscal year, primarily due to additional administrative overhead revenue from the Shoreline Regional Park Community Fund based on the recently cost allocation plan study and higher reimbursements, partially offset by the suspension of overhead charges from the Development Services Fund due to current low fund balance.

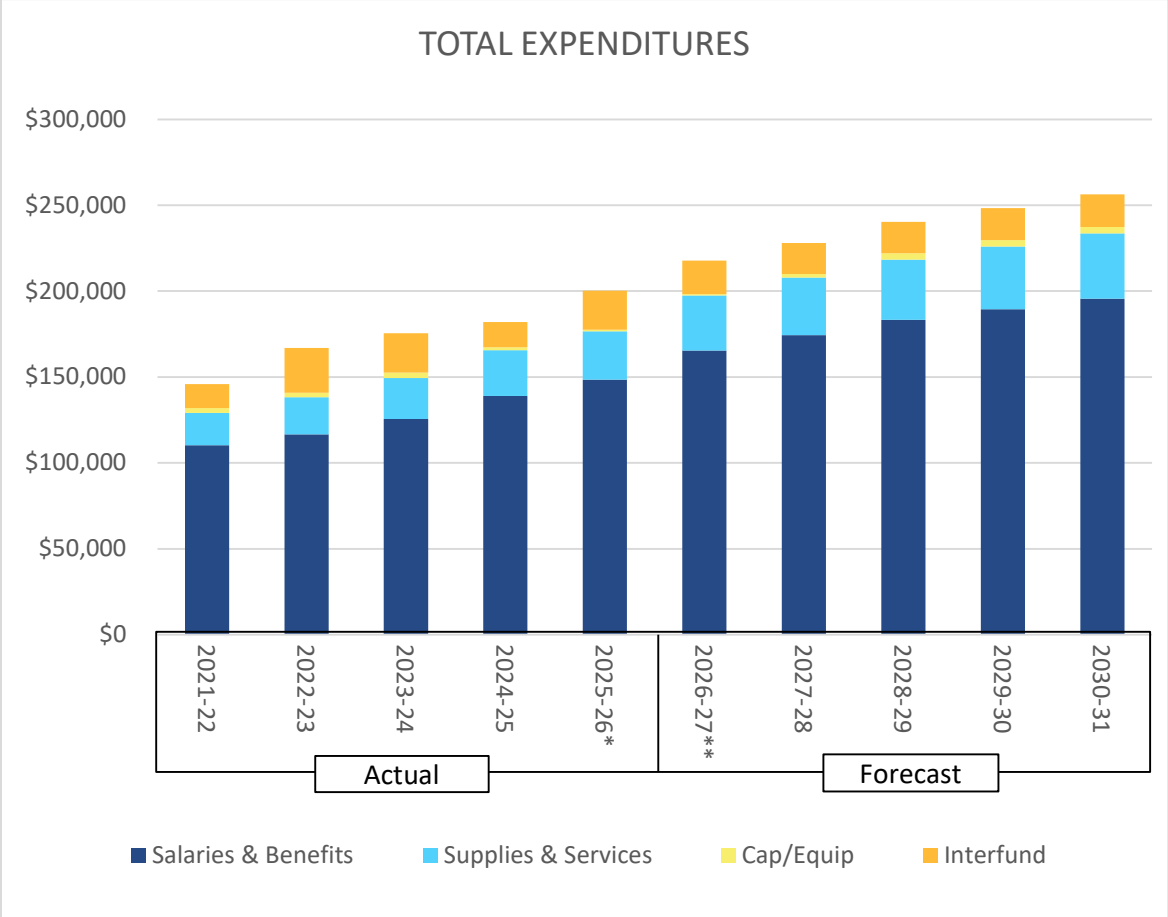
FORECAST

Fiscal Year 2026-27 is projected to be $40.1 million, $2.1 million (5.5%) higher than the Fiscal Year 2025-26 estimated. The increase is primarily due to the full implementation of the finalized cost allocation plan study (excluding the Development Services Fund), partially offset by the exclusion of certain intergovernmental and miscellaneous revenues that are either variable or currently unknown and, therefore, not budgeted. The remaining Forecast years reflect incremental growth.



Fiscal Year		Licenses, Permits & Franchise Fees/Fines & Forfeitures	Intergov	Charges for Services	Misc	Interfund Revenues & Transfers	Total Other Revenues	% Change
2021-22		$5,936	1,986	3,037	4,133	17,719	32,811	9.5%
2022-23		6,416	862	3,450	3,618	19,144	33,490	2.1%
2023-24		6,925	1,095	3,580	3,947	17,470	33,017	(1.4%)
2024-25		7,436	1,414	3,760	4,946	16,895	34,451	4.3%
2025-26	*	7,422	1,303	3,887	4,319	21,053	37,984	10.3%
2026-27	**	7,244	705	3,772	2,449	25,918	40,088	5.5%
2027-28		7,533	705	3,783	2,480	26,581	41,082	2.5%
2028-29		7,839	705	3,795	2,513	27,264	42,116	2.5%
2029-30		8,163	705	3,808	2,547	27,967	43,190	2.6%
2030-31		8,505	705	3,820	2,581	28,692	44,303	2.6%

* Estimated
** Recommended
(dollars in thousands)



Fiscal Year		Total Expenditures	% Change
2021-22		$145,825	6.6%
2022-23		166,873	14.4%
2023-24		175,522	5.2%
2024-25		181,954	3.7%
2025-26	*	200,333	10.1%
2026-27	**	217,724	8.7%
2027-28		227,917	4.7%
2028-29		240,336	5.4%
2029-30		248,289	3.3%
2030-31		256,261	3.2%

* Estimated
** Recommended
(dollars in thousands)

The Fiscal Year 2026-27 recommended expenditures and all forecast years do not include the projected vacancy factor.

SALARIES AND BENEFITS

The Salaries and Benefits category makes up the largest component of GOF expenditures and represents all personnel-related costs.

CATEGORIES

- Salaries.
- Wages.
- Overtime.
- Other Pays (e.g., holiday-in-lieu, out-of-class, etc.).
- Health Benefits.
- Retirees' Health.
- California Public Employees Retirement System (CalPERS).
- Workers' Compensation.
- Unemployment Insurance.
- Other Benefits (e.g., life insurance, long-term disability, FICA, etc.).

HISTORY

The City is a service organization, based on the efforts of our employees. The City is obligated by law to meet and confer with bargaining units and also meets with other employees on matters of employee compensation. There are four recognized bargaining groups in the City: the Police Officers Association (POA, sworn and nonsworn), the Mountain View Professional Firefighters Union (MVFF Local 1965), the Service Employees International Union (SEIU Local 715), and the EAGLES (Management, Professional, and certain Front-Line positions). The remaining employees include certain unrepresented Management, Professional, Confidential, and Front-Line positions. The outcome of negotiations with each group is a major factor in salary and benefit costs.

The City's pension plans over the past several decades, like all other CalPERS participants, have experienced variable investment returns, changes in actuarial assumptions, and demographic shifts which have created uncertainty in future pensions costs. Pension costs have increased dramatically since 2000, when costs amounted to $2.9 million (4.7% of GOF expenditures), compared to $34.8 million (17.9% of GOF expenditures) estimated for Fiscal Year 2025-26. Pension costs have continued to increase, and, in many cities, the employer pays some or all of the employee contribution. Mountain View employees not only pay the full employee contribution, but they also pay a portion of the employer contribution. This was an unusual and progressive arrangement when instituted in Mountain View and reflects the collaborative approach of our employees. For Fiscal Year 2025-26, employee shares range from 10.5% to 17.4%, depending on the employee group. Additional details of the Pension Plans were discussed in the Transmittal Letter.

FORECAST

The discussion below includes information regarding COLAs and medical rates and comparisons of projected costs.

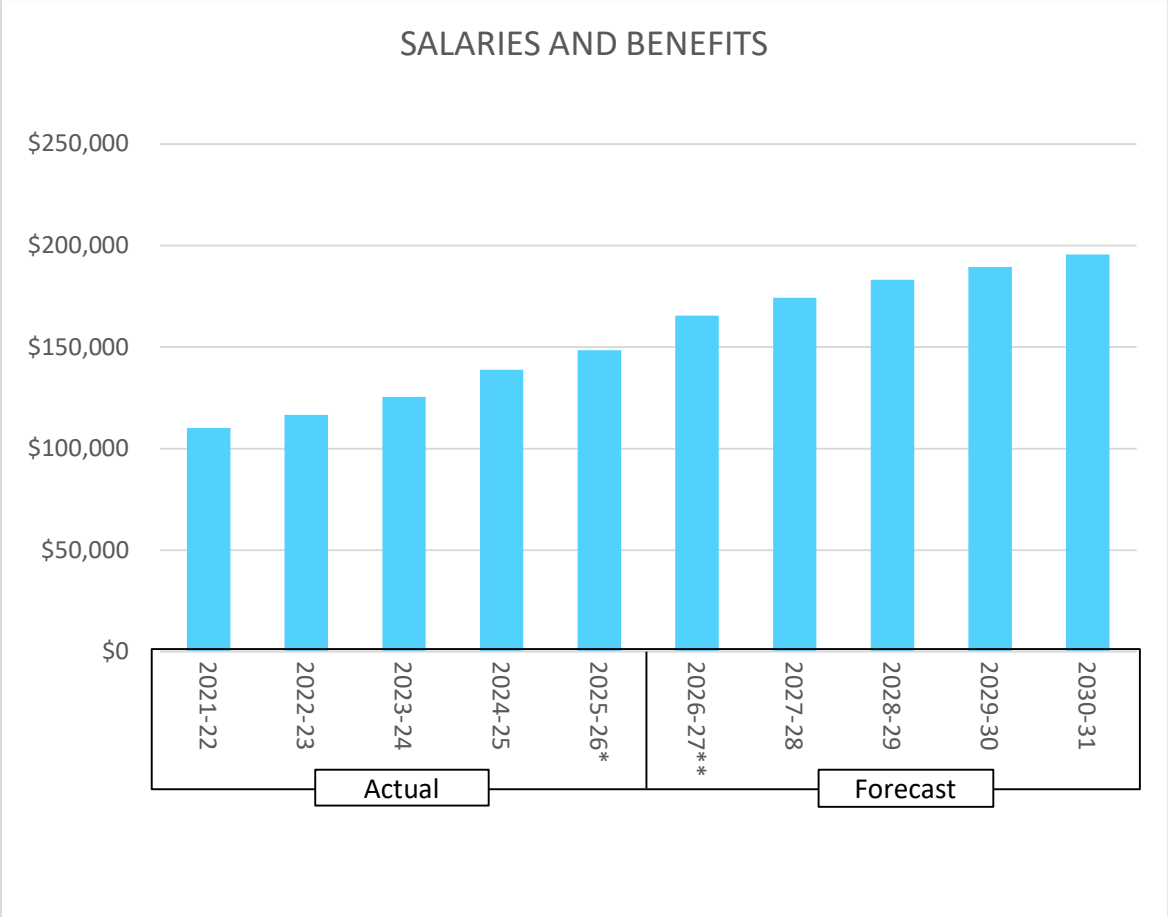
Fiscal Year 2026-27 includes COLAs agreed to in approved labor agreements, and modest COLA assumptions are included for the remaining Forecast years. All Forecast years also include step and merit increases.

Fiscal Year 2026-27 medical insurance rates are projected to increase 5.0% to 8.0% (depending on the health plan) for the second half of the fiscal year. The remaining Forecast years assume medical rates will increase 5.0% to 7.0% annually (depending on the health plan), and dental rates will increase by 1.0% annually.

For Fiscal Year 2026-27, retirement benefit costs (including the cost for new positions) are projected to increase 5.7% compared to the Fiscal Year 2025-26 Adopted Budget. The Forecast years include the rates provided in the June 30, 2024 CalPERS actuarial valuations that determine the rates for Fiscal Year 2026-27. Retirement costs are impacted by salary increases (COLAs, steps, and merits) and CalPERS rates, which include the impact of the discount rate change and investment loss. The Forecast does not include additional ADP funding from the GOF to pay down the unfunded CalPERS pension obligation with additional contributions, as the City has been able to do for eight of the past ten fiscal years. However, additional discretionary payments from the General Non-Operating Fund (GNOF) are recommended.

Beginning with the June 30, 2015 CalPERS actuarial valuation report (rates for Fiscal Year 2017-18), CalPERS provides a rate for the normal cost component and a flat dollar payment for the UAL. Staff then converts the flat-dollar UAL payment into a rate based on an adjusted payroll estimate provided in the CalPERS actuarial report to distribute the cost to all funds through payroll. Below are the projected employer rates provided in the June 30, 2024 actuarial valuations (the valuation for Fiscal Year 2026-27 rates and estimates through Fiscal Year 2030-31).

	FY 2026-27	**FY 2027-28**	**FY 2028-29**	**FY 2029-30**	**FY 2030-31**
Miscellaneous	33.56%	35.00%	36.60%	36.00%	35.20%
Safety	61.58%	61.20%	63.50%	61.80%	60.30%



Fiscal Year		Salaries and Benefits	% Change
2021-22		$110,238	4.1%
2022-23		116,647	5.8%
2023-24		125,538	7.6%
2024-25		138,904	10.6%
2025-26	*	148,540	6.9%
2026-27	**	165,425	11.4%
2027-28		174,392	5.4%
2028-29		183,203	5.1%
2029-30		189,450	3.4%
2030-31		195,656	3.3%

* Estimated
** Recommended
(dollars in thousands)

SUPPLIES AND SERVICES

The Supplies and Services category makes up the second largest component of GOF expenditures and represents costs of operations.

CATEGORIES

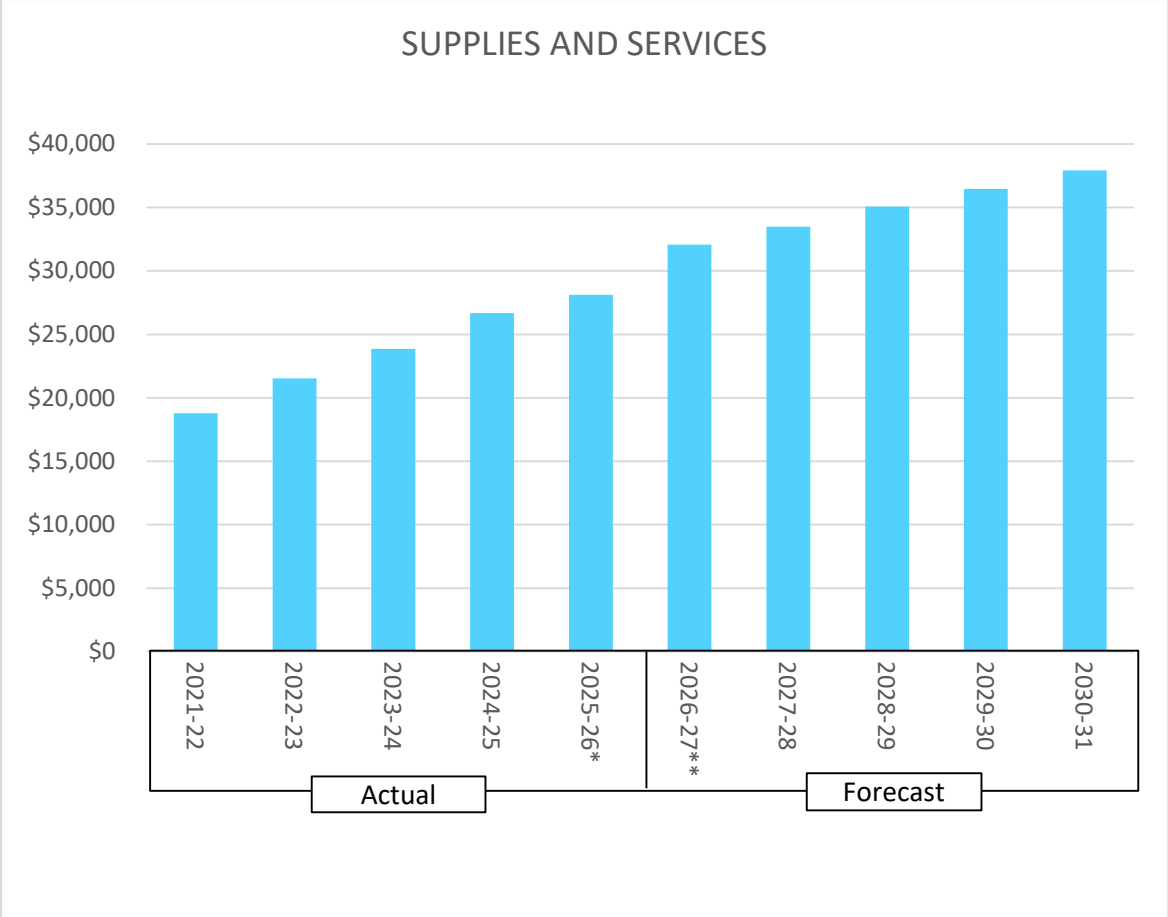
- Materials and Supplies.
- Maintenance and Operations.
- Utilities.
- Professional/Technical Services.
- Training, Conference, and Travel.
- Miscellaneous Expenditures.

HISTORY

The budget for Supplies and Services has fluctuated depending on economic conditions impacting the GOF, and staff was able to contain costs, particularly during recessionary times in the past. However, there were significant cost increases from Fiscal Year 2022-23 to Fiscal Year 2024-25 due to higher-than-normal inflation and increased costs in utilities and contract services.

FORECAST

Fiscal Year 2026-27 Supplies and Services (including discretionary and nondiscretionary increases) are increasing $2.6 million (9.0%) compared to the Fiscal Year 2024-25 Adopted Budget. The increase is primarily related to increased costs for gas and electricity, City utilities, fleet and equipment maintenance, janitorial services, and other significant services. The remainder of the Forecast period includes projected increases from 3.0% to 8.0% depending on the category.



Fiscal Year		Supplies and Services	% Change
2021-22		$18,784	5.8%
2022-23		21,546	14.7%
2023-24		23,862	10.7%
2024-25		26,691	11.9%
2025-26	*	28,119	5.4%
2026-27	**	32,070	14.1%
2027-28		33,489	4.4%
2028-29		35,069	4.7%
2029-30		36,468	4.0%
2030-31		37,931	4.0%

* Estimated
** Recommended
(dollars in thousands)

CAPITAL OUTLAY AND EQUIPMENT REPLACEMENT

The Capital Outlay and Equipment Replacement category represents the new and replacement equipment needs of the City. Although Capital Outlay is one-time in nature, the City includes this category in the Operating Budget to reflect anticipated capital needs on an annual basis. Annual contributions to the Equipment Replacement Fund are made from City funds as appropriate, based on the equipment used by each of those operations. Equipment replacement expenses are accounted for in the Equipment Replacement Reserve Fund.

CATEGORIES

- Capital Outlay.
- Equipment Replacement.

HISTORY

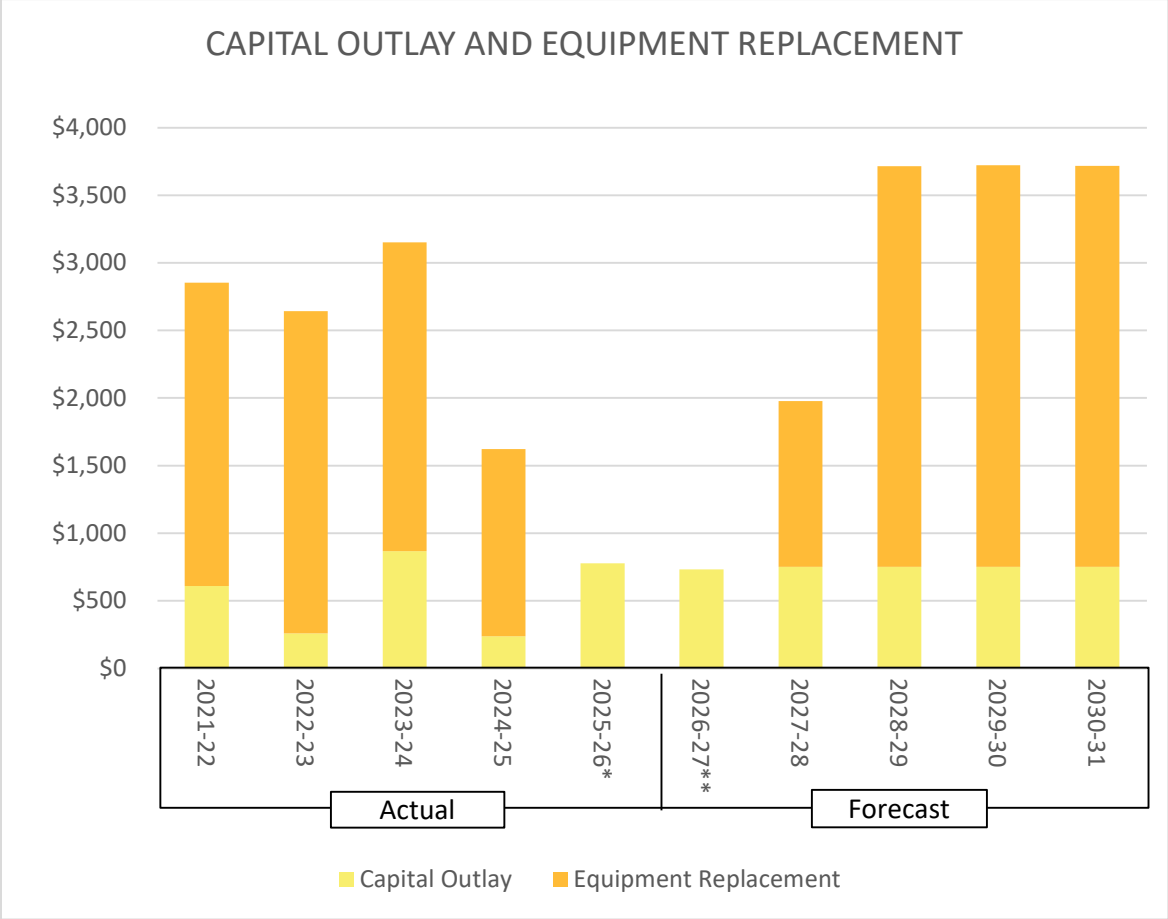
Capital Outlay: Annual expenditures have grown as a result of an increased level of technology and the need for related equipment, an increase in the number and quality of public safety vehicles and equipment, and the addition of hybrid and electric vehicles to the fleet. This category is also influenced by the economic conditions impacting the GOF and has experienced fluctuations over the past 10 fiscal years. For the past decade, annual budgeted expenditures for Capital Outlay have ranged between $200,000 and $900,000. For the Fiscal Year 2025-26 Adopted Budget, Capital Outlay was funded at $682,200.

Equipment Replacement: The Equipment Replacement Reserve was funded with year-end General Fund carryover in Fiscal Years 1992-93 and 1993-94. Subsequently, annual appropriations gradually increased until the GOF was fully funding its share in Fiscal Year 2001-02. After several years of reduced contributions, a review of cost methodologies, useful life assumptions, and annual contributions completed in Fiscal Year 2005-06, staff concluded that annual funding should be restored to financially sustain the replacement schedule. This was accomplished through a combination of increasing operating budget contributions supplemented by General Fund carryover. Beginning in Fiscal Year 2009-10, the full share of funding is budgeted annually in the GOF. For Fiscal Year 2025-26, Council directed that the $1.4 million GOF portion of equipment replacement funding be reallocated to the Public Safety Building project, resulting in no contributions for this fiscal year.

FORECAST

Capital Outlay: For Fiscal Year 2026-27, the Capital Outlay funding is recommended at $733,400, primarily consisting of funding for new City vehicles. For the remainder of the Forecast period, Capital Outlay is forecast at $750,000 annually.

Equipment Replacement: Similar to Fiscal Year 2025-26, the Fiscal Year 2026-27 GOF portion of equipment replacement funding ($1.8 million) is recommended to be reallocated to the Public Safety Building project, resulting in no GOF contributions. The remaining forecast years have estimated GOF contributions of $1.2 million to $3.0 million, based on anticipated future equipment funding needs.



Fiscal Year		Capital Outlay	Equipment Replacement	Total Capital Outlay & Equip. Replcmnt.	% Change
2021-22		$609	2,245	2,854	(1.6%)
2022-23		259	2,382	2,641	(7.5%)
2023-24		866	2,286	3,152	19.3%
2024-25		236	1,385	1,621	(48.6%)
2025-26	*	776	0	776	(52.1%)
2026-27	**	733	0	733	(5.5%)
2027-28		750	1,228	1,978	169.8%
2028-29		750	2,964	3,714	87.8%
2029-30		750	2,971	3,721	0.2%
2030-31		750	2,966	3,716	(0.1%)

* Estimated
** Recommended
(dollars in thousands)

Table of Contents

INTERFUND EXPENDITURES AND TRANSFERS

This category includes Self-Insurance funding and Interfund Transfers. Self-Insurance represents the GOF's share of insurance costs accounted for in the Internal Service Funds, such as General Liability, Retirees' Health, and Vision Care. Special Funds and the Enterprise Funds also contribute to Self-Insurance. Interfund Transfers include any transfers from the GOF to another fund, with the exception of the transfer to the Equipment Replacement Fund.

CATEGORIES

- General Liability
- Retirees' Health Program
- Housing
- General Fund Reserves

HISTORY

General Liability: In Fiscal Year 1993-94, the City joined a liability insurance pool (ACCEL) with other select medium-sized cities for the provision of coverage in excess of the $1.0 million self-insured retention (SIR). Beginning in Fiscal Year 2001-02, funding of liability insurance was spread to all funds which receive a benefit from this insurance coverage. Previously, the cost was funded entirely by the GOF. Fiscal Year 2025-26 includes a transfer of $3.3 million to replenish reserves and fund future legal claims and settlements.

Retirees' Health Insurance Program: The medical premiums for eligible retirees are paid by the Retirees' Health Fund. Council began allocating funds to this reserve beginning in Fiscal Year 1992-93, although the City is not required to fund this liability.

In 2004, the Government Accounting Standards Board (GASB) published Statement No. 45, *Accounting and Financial Reporting by Employers for Postemployment Benefits Other Than Pensions* (OPEB), which required the City report the annual cost of this liability in the City's Annual Comprehensive Financial Report (ACFR) beginning in Fiscal Year 2007-08. The Retirees Health program encompasses annual funding of the normal cost (NC), annual self-insurance funding of the unfunded actuarial accrued liability (UAAL) and periodically includes additional funding transfers from the GOF. An actuarial report was completed and beginning in Fiscal Year 2006-07, the calculated NC portion for current employees has been budgeted in all the affected funds. In addition, for Fiscal Year 2006-07, Council approved contributions from other funds for their proportionate share of the UAAL. The combined NC and the amortization of the UAAL represents the annual required contribution (ARC). The City has committed to contributing the ARC on an annual basis. The actuarial valuation is required to be updated every two years and was most recently updated as of June 30, 2025.

In February 2008, Council approved an agreement authorizing the City's participation in the CalPERS -administered CERBT Fund, and in February 2009, the City began depositing funds into the CERBT. The balance in the CERBT is $181.4 million as of June 30, 2025. All funds have fully contributed to their share of the actuarial accrued liability. However, changes such as the option to choose the Defined Contribution plan has added volatility to calculating the actuarial accrued liability for each fund. Staff will continue calculations as valuations are updated. The City Council approved additional General Fund contributions totaling $11.5 million from Fiscal Years 2014-15 through 2018-19. As part of the agreement

for Public Safety to move to the CalPERS Health Care system, Public Safety employees are contributing an ongoing 1.2% of salary toward the OPEB liability.

GASB Statement No. 75, *Accounting and Financial Reporting by Employers for Post-Employment Benefits Other than Pensions*, was effective with the fiscal year ending June 30, 2018. The new OPEB standard parallels the pension standard issued with GASB Statement No. 68, *Financial Reporting for Pension Plans*, which essentially requires the City to report the unfunded liability on the face of the City's financial statements and enhances the note disclosures and required supplementary information (RSI) the City's OPEB liability.

Housing: As a result of the dissolution of the former Revitalization Authority, the GOF now receives its share of the former Revitalization Authority property taxes. For Fiscal Years 2014-15 and 2015-16, 20.0% of the GOF share has been appropriated for low- and moderate-income housing as limited-period funding in the GNOF. As directed by Council, beginning Fiscal Year 2016-17, the budget includes an annual transfer of these property taxes, in the amount of $51,000, to the General Housing Fund. In addition, the Fiscal Year 2016-17 Adopted Budget included a transfer from the GNOF to the General Housing Fund for the balance of prior fiscal year funds.

In November 2018, Mountain View voters approved Measure P, which restructured the City's Business License Tax. The new structure is an incremental, progressive tax based on the number of employees. As previously noted, the City Council earmarked by resolution 80.0% of the increased tax revenue for transportation and 10.0% for housing. The Fiscal Year 2025-26 transfer is estimated to be $554,000, representing 10.0% of the increased Business License Tax revenue.

GF Public Safety Building Reserve: The Public Safety Building Reserve was established in Fiscal Year 2024-25 in anticipation of future debt payments for the Public Safety Building project. Revenue related to the Ameswell Hotel and Office development, previously allocated to the Budget Contingency Reserve, is now transferred to this reserve. For Fiscal Year 2025-26, the GOF transferred $6.7 million, including revenue generated from the Ameswell property and the reallocated equipment replacement funding.

General Fund Reserve: Council Policy A-11 requires the General Fund Reserve to maintain a balance between 20% and 25% of the GOF adopted net expenditures. For Fiscal Year 2025-26, a transfer of $2.3 million from General Non-Operating Fund is recommended. The transfer is required to bring this reserve above the minimum level of 20.0% of operating expenditures.

GF Budget Contingency Reserve: This reserve was created during the downturn in the economy in the early 2000s to position the City to adjust to anticipated lower revenues and provide financial flexibility in case revenue estimates were not met or state actions forced further budget reductions. In Fiscal Year 2006-07, the City Council consolidated and eliminated what was believed at the time to be an unnecessary reserve as the economy and City revenues had improved. Since the Fiscal Year 2017-18 budget, the City began transferring leasing-related revenues generated from the Ameswell Hotel and Office development into the City's Budget Contingency Reserve for the new Public Safety Building project. In Fiscal Year 2024-25, $16.5 million was transferred from this reserve to the newly established Public Safety Building Reserve.

GF Transportation Reserve: A number of priority transportation projects have been identified, and a new Transportation Reserve was established Fiscal Year 2018-19 with $2.0 million initial funding from the Fiscal Year 2017-18 GF carryover and $2.0 million funding from the Fiscal Year 2018-19 GOF. As previously

noted, the City Council earmarked by resolution 80.0% of the increased business license tax revenue for transportation. Fiscal Year 2025-26 includes a projected transfer of $4.4 million from the increased tax.

GF Capital Improvement Reserve: By mid-Fiscal Year 2017-18, the decennial revaluation process had been completed for the three City-owned land leases between the City and Google. Based on the revaluations of the three sites, annualized rent payments increased by approximately $6.8 million. Beginning in Fiscal Year 2017-18, a strategy was implemented with Council approval to set aside 10.0% of lease revenues ("at-risk" lease revenue) to fund future capital projects, to safeguard the operating budget from a potential revenue decline resulting from the next decennial revaluation process. Fiscal Year 2025-26 included $1.8 million in "at-risk" revenue transferred midyear. The next decennial revaluation is currently in progress, and updates will be provided when available.

FORECAST

General Liability: The Fiscal Years 2026-27 through 2030-31 projections are based on maintaining the minimum policy level for reserve balances. The City currently has a $1.0 million SIR. For Fiscal Year 2026-27, the GOF recommended contribution is $3.2 million for the cost of claims and administering the program, a slight increase from Fiscal Year 2025-26. The remaining Forecast period includes 3.0% annual increases.

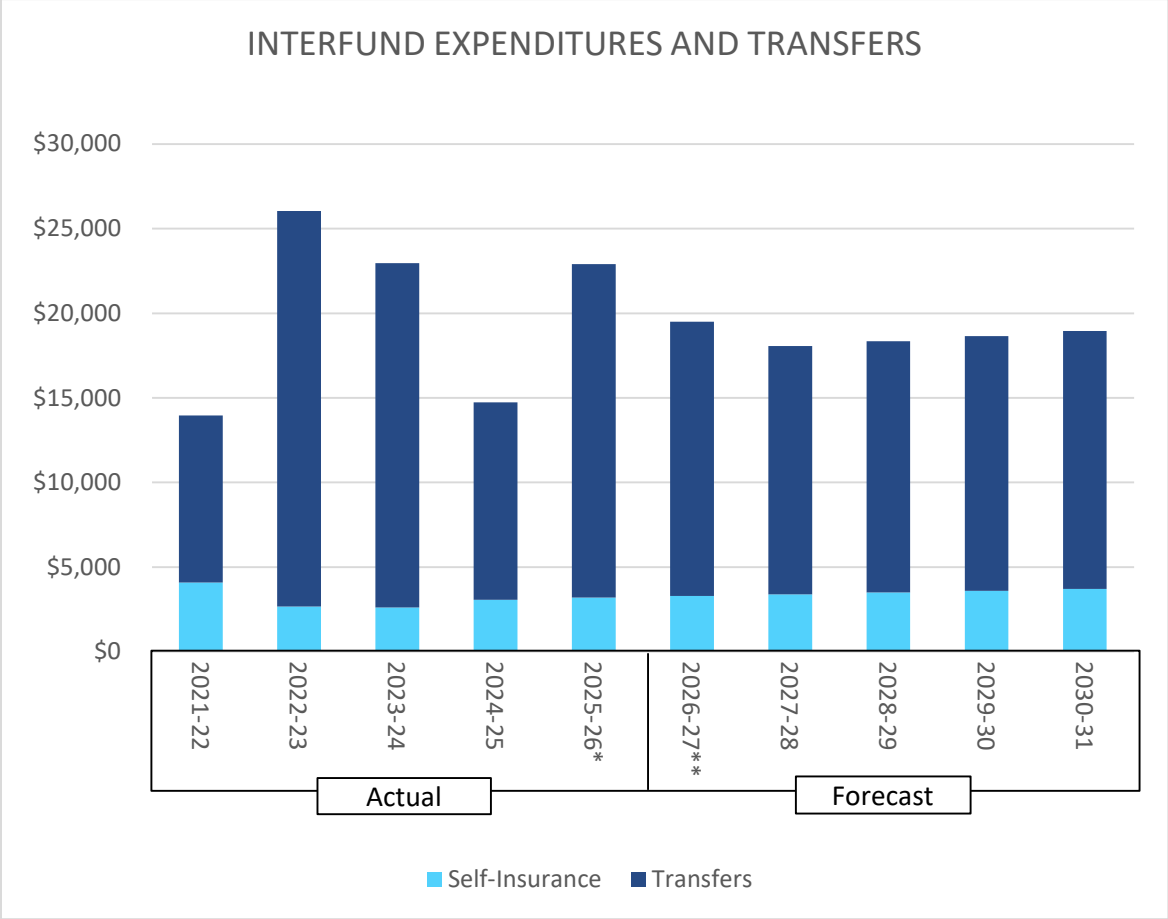
Retirees' Health Insurance Program: The City has made great strides toward funding the AAL. The actuarial valuation was updated as of June 30, 2025 along with projections for the following five years. For Fiscal Year 2025-26, the estimated AAL of $180.5 million is fully funded, resulting in no recommended transfers for Fiscal Year 2026-27.

Housing: As a result of the dissolution of the former Revitalization Authority (RDA), the GOF now receives its share of the former RDA property taxes. An annual transfer of these property taxes in the amount of $51,000 to the Housing Fund is included for the remaining Forecast period. As a result of the restructured Business License Tax and the City Council's earmarking 10.0% for housing, $569,000 is included in the Fiscal Year 2026-27 Recommended Budget.

GF Public Safety Building Reserve: As discussed above, revenue from the Ameswell development began late Fiscal Year 2017-18 and is earmarked for the Public Safety Building project. The Recommended Budget includes a $7.9 million transfer ($6.1 million anticipated from the Ameswell revenue and $1.8 million reallocated from equipment replacement funding) for the public safety building debt payments. If Ameswell-related revenues do not meet the $6.1 million target, other GOF revenue sources will cover the difference to ensure that the full transfer is made.

GF Transportation Reserve: The Forecast reflects 80.0% of the increased business license tax revenue, estimated at $4.6 million for Fiscal Year 2026-27 and growing to $5.0 million in the last year of the Forecast period.

GF Capital Improvement Reserve: As mentioned in the History section above, in order to reduce the dependency on the long-term lease revenues, $2.0 million is included to be transferred to the Capital Improvement Reserve for Fiscal Year 2026-27. For the remaining Forecast period, this amount is increased by the annual rent escalation factors referenced in the lease agreements.



Fiscal Year		Self-Insurance	Transfers	Total SI and Transfers	% Change
2021-22		$4,076	9,873	13,949	36.4%
2022-23		2,664	23,375	26,039	86.7%
2023-24		2,615	20,355	22,970	(11.8%)
2024-25		3,070	11,668	14,738	(35.8%)
2025-26	*	3,203	19,695	22,898	55.4%
2026-27	**	3,295	16,201	19,496	(14.9%)
2027-28		3,394	14,664	18,058	(7.4%)
2028-29		3,496	14,854	18,350	1.6%
2029-30		3,601	15,049	18,650	1.6%
2030-31		3,709	15,249	18,958	1.7%

* Estimated
** Recommended
(dollars in thousands)

Table of Contents

NOTES

(This page intentionally left blank)

DEPARTMENT BUDGETS



Table of Contents

GENERAL NOTES

These notes explain the format and conventions used for each Department Summary that appears in the following section of this document.

1) Included for each department is the organizational structure of the department. A City-wide organizational chart is included prior to the Introduction Section of this document.

2) The Department Mission Statement and an overview of the functions and responsibilities of the department and divisions are provided.

3) The Department Functions are listed. Functions are the key ongoing responsibilities of the department and are tied to performance measures.

4) The Departmental Major Goals/Projects/Initiatives for Fiscal Year 2026-27 are listed on the Department Summary. Items in **bold** are tied to Fiscal Years 2025-26 through 2026-27 Council Work Plan projects. Major Department Goals/Projects/Initiatives are short-term in nature.

5) The Performance/Workload Measures have a direct connection to department functions. If a Department Function has a Performance/Workload Measure tied to it, it is noted in parenthesis with an “PM” and the Performance/Workload Measure number(s) following (e.g. PM 1, 2, 3). The long-term goals are listed as Department Functions and directly tied to Performance/Workload measures.

6) The Positions Summary for each department represents the maximum number of regular authorized positions that can be filled. "Part-Time Hourly" positions identify the number of full-time equivalent positions budgeted to be filled by hourly personnel. Limited-Period and contract personnel are not included in this listing.

7) Positions listed in the "2024-25 Adjusted" column are those positions approved in the adopted budget that year plus any adjustments made midyear. Positions listed in the “2025-26 Adopted” column are those positions approved in the Fiscal Year 2025-26 Adopted Budget. Positions listed in the “2026-27 Recom.” column are those positions in the “2025-26 Adopted” column plus any amendments or adjustments made during the fiscal year and any changes recommended for Fiscal Year 2026-27.

8) Salaries for regular positions are calculated using the employees’ actual salary plus any agreed to COLA and potential merit increases for the upcoming budget year. Vacant positions are budgeted at fifth step or control point. Hourly positions are calculated using the minimum/maximum range of the position classification. In general, hourly positions are budgeted at the higher end of the range; seasonal hourly positions are generally budgeted at mid-range.

FISCAL YEAR 2026-27 RECOMMENDED BUDGET APPROPRIATIONS MATRIX

		City Attorney's Office	City Clerk's Office	City Council	City Manager's Office	Community Development	Community Services	Finance and Administrative Services	Fire
GENERAL FUND									
General Operating[1]	$	5,030,262	1,542,427	546,440	8,473,386	3,229,405	26,868,033	9,289,291	40,672,581
Development Services[1]		0	0	0	0	13,387,859	0	0	0
Conveyance Tax		0	0	0	0	0	0	0	0
General Fund Reserves		0	401,200	11,400	471,400	843,000	436,400	282,100	469,800
TOTAL	**$**	**5,030,262**	**1,943,627**	**557,840**	**8,944,786**	**17,460,264**	**27,304,433**	**9,571,391**	**41,142,381**
SPECIAL REVENUE									
Gas Tax	**$**	0	0	0	0	0	0	0	0
Other Streets & Transportation		0	0	0	0	0	0	0	0
Construction Tax		0	0	0	0	0	0	0	0
Public Benefit In Lieu		0	0	0	0	0	0	0	0
Other Transportation Developer Fees		0	0	0	0	0	0	0	0
Housing		0	0	0	0	0	0	0	0
CSFRA/Rental Housing Committee		0	0	0	0	0	0	0	0
MHRSO/Rental Housing Committee		0	0	0	0	0	0	0	0
Successor Housing Agency		0	0	0	0	0	0	0	0
Shoreline Golf Links/Restaurant		0	0	0	0	0	4,580,856	0	0
Downtown Benefit Assmt Districts		0	0	0	0	997,377	0	0	0
General Special Purpose		0	0	0	0	0	0	0	0
Land Use Document Fee		0	0	0	0	0	0	0	0
Supplemental Law Enforcement Svcs.		0	0	0	0	0	0	0	0
Housing Grant		0	0	0	0	0	0	0	0
Cable Television		0	0	0	195,000	0	0	0	0
Shoreline Regional Park Community		20,000	0	0	1,523,703	1,020,789	6,626,997	142,200	233,178
TOTAL	**$**	**20,000**	**0**	**0**	**1,718,703**	**2,018,166**	**11,207,853**	**142,200**	**233,178**
CAPITAL PROJECTS									
Storm Drain Construction		0	0	0	0	0	0	0	0
Park Land Dedication		0	0	0	0	0	0	0	0
TOTAL	**$**	**0**	**0**	**0**	**0**	**0**	**0**	**0**	**0**
ENTERPRISE									
Water	$	0	0	0	0	0	0	1,199,904	0
Wastewater		0	0	0	0	0	0	0	2,616,391
Solid Waste Management		0	0	0	0	0	0	0	0
TOTAL	**$**	**0**	**0**	**0**	**0**	**0**	**0**	**1,199,904**	**2,616,391**
INTERNAL SERVICE									
Equipment Maint & Replacement	$	0	0	0	0	0	321,500	0	0
Workers' Compensation		0	0	0	0	0	0	4,754,500	0
Unemployment		0	0	0	0	0	0	52,250	0
Liability		1,830,000	0	0	10,000	0	0	5,744,458	0
Retirees' Health		0	0	0	0	0	0	0	0
Employee Benefits		0	0	0	0	0	0	0	0
TOTAL	**$**	**1,830,000**	**0**	**0**	**10,000**	**0**	**321,500**	**10,551,208**	**0**
GRAND TOTAL	**$**	**6,880,262**	**1,943,627**	**557,840**	**10,673,489**	**19,478,430**	**38,833,786**	**21,464,703**	**43,991,950**

[1] Expenditures do not include projected vacancy factor.

FISCAL YEAR 2026-27 RECOMMENDED BUDGET APPROPRIATIONS MATRIX

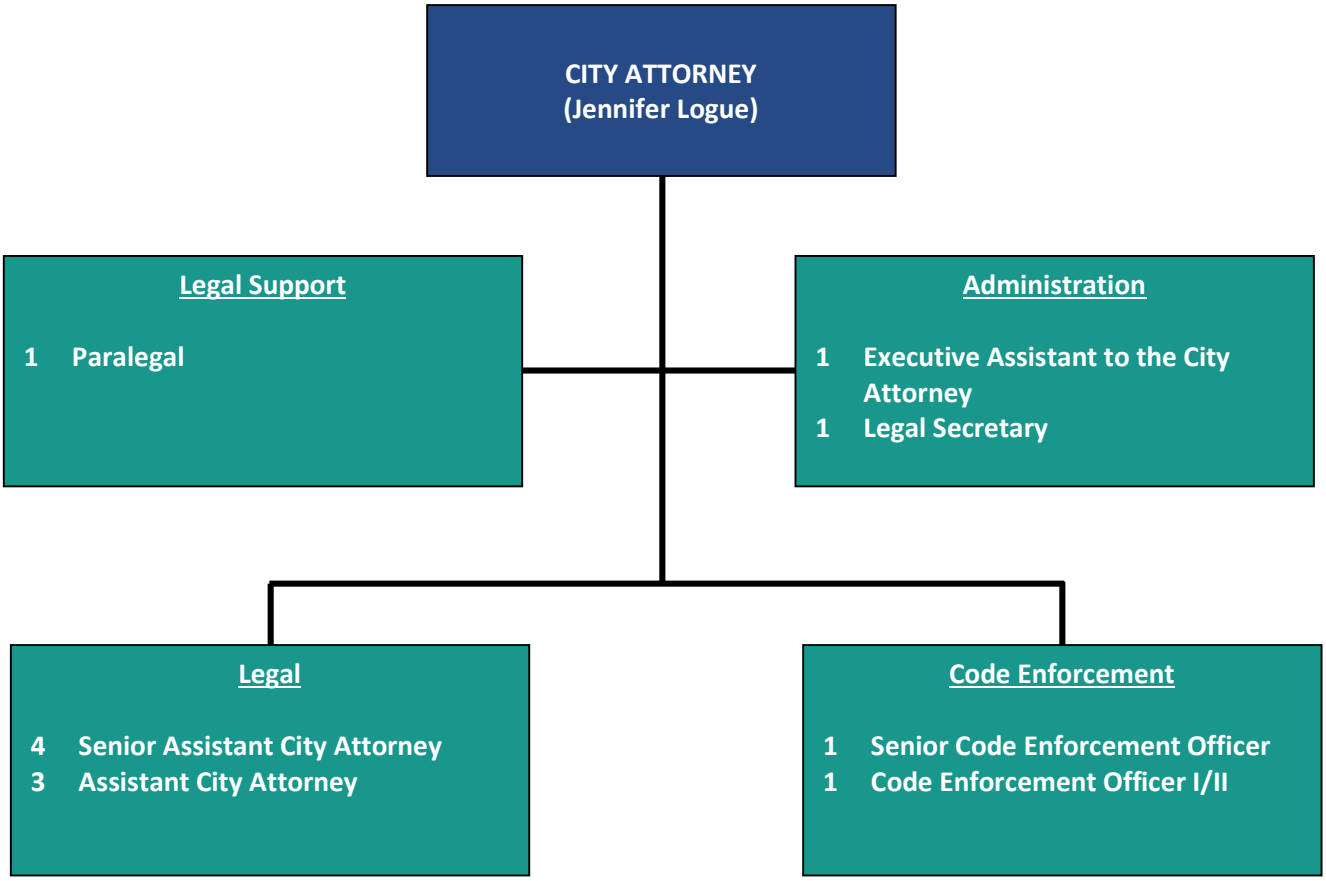
	Housing	Human Resources	Information Technology	Library	Police	Public Works	Non-Departmental	Total
GENERAL FUND								
General Operating[1]	$ 550,615	4,198,958	9,407,685	8,894,197	59,271,267	19,948,629	19,800,708	217,723,884
Development Services[1]	0	0	0	0	0	5,268,380	801,520	19,457,759
Conveyance Tax	0	0	0	0	0	0	11,004,000	11,004,000
General Fund Reserves	0	965,900	645,400	439,500	206,300	852,000	33,878,372	39,902,772
TOTAL	**$ 550,615**	**5,164,858**	**10,053,085**	**9,333,697**	**59,477,567**	**26,069,009**	**65,484,600**	**288,088,415**
SPECIAL REVENUE								
Gas Tax	$ 0	0	0	0	0	0	9,640,400	9,640,400
Other Streets & Transportation	0	0	0	0	0	0	4,632,740	4,632,740
Construction Tax	0	0	0	0	0	0	6,241,000	6,241,000
Public Benefit In Lieu	0	0	0	0	0	0	10,964,000	10,964,000
Other Transportation Developer Fees	0	0	0	0	0	0	0	0
Housing	31,532,337	0	0	0	0	0	10,961,380	42,493,717
CSFRA/Rental Housing Committee	2,318,091	0	0	0	0	0	271,360	2,589,451
MHRSO/Rental Housing Committee	244,469	0	0	0	0	0	38,360	282,829
Successor Housing Agency	0	0	0	0	0	0	0	0
Shoreline Golf Links/Restaurant	0	0	0	0	0	0	426,340	5,007,196
Downtown Benefit Assmt Districts	0	0	0	0	0	0	140,490	1,137,867
General Special Purpose	0	0	0	0	0	0	372,229	372,229
Land Use Document Fee	0	0	0	0	0	0	90,000	90,000
Supplemental Law Enforcement Services	0	0	0	0	200,954	0	0	200,954
Housing Grant	810,210	0	0	0	0	0	22,809	833,019
Cable Television	0	0	0	0	0	0	0	195,000
Shoreline Regional Park Community	26,609	0	0	0	40,000	3,193,908	49,771,294	62,598,678
TOTAL	**$ 34,931,716**	**0**	**0**	**0**	**240,954**	**3,193,908**	**93,572,402**	**147,279,080**
CAPITAL PROJECTS								
Storm Drain Construction	0	0	0	0	0	0	155,000	155,000
Park Land Dedication	0	0	0	0	0	0	2,256,000	2,256,000
TOTAL	**$ 0**	**0**	**0**	**0**	**0**	**0**	**2,411,000**	**2,411,000**
ENTERPRISE								
Water	$ 0	0	909,611	0	0	40,441,168	24,470,285	67,020,968
Wastewater	0	0	0	0	0	25,761,425	13,931,044	42,308,860
Solid Waste Management	0	0	0	0	0	17,642,924	3,499,280	21,142,204
TOTAL	**$ 0**	**0**	**909,611**	**0**	**0**	**83,845,517**	**41,900,609**	**130,472,032**
INTERNAL SERVICE								
Equipment Maint & Replacement	$ 0	0	900,000	0	1,408,000	6,505,974	117,880	9,253,354
Workers' Compensation	0	0	0	0	119,000	0	0	4,873,500
Unemployment	0	0	0	0	0	0	0	52,250
Liability	0	0	0	0	0	0	0	7,584,458
Retirees' Health	0	0	0	0	0	0	7,440,610	7,440,610
Employee Benefits	0	69,000	0	0	0	0	100,500	169,500
TOTAL	**$ 0**	**69,000**	**900,000**	**0**	**1,527,000**	**6,505,974**	**7,658,990**	**29,373,672**
GRAND TOTAL	**$ 35,482,331**	**5,233,858**	**11,862,696**	**9,333,697**	**61,245,521**	**119,614,408**	**211,027,601**	**597,624,199**

[1] Expenditures do not include projected vacancy factor.

NOTES

(This page intentionally left blank)

CITY ATTORNEY'S OFFICE



FISCAL YEAR 2026-27 POSITION TOTALS: 13.0 Full-Time

City Attorney's Office

DEPARTMENT MISSION STATEMENT

To provide exceptional legal representation and advice to the City Council and all City boards, commissions, departments, officers, and employees.

DEPARTMENT OVERVIEW

The City Attorney is appointed by the City Council to serve as the Attorney for the City and legal advisor to the City Council. The City Attorney hires Deputy City Attorneys and Assistant City Attorneys to assist in the discharge of assigned responsibilities. The City Attorney's Office defends and prosecutes or retains counsel to defend and prosecute all civil actions and proceedings to which the City is a party and prosecutes all criminal actions involving violations of the City Code.

The City Attorney's Office drafts, reviews and revises local laws and legal documents including but not limited to ordinances, resolutions, contracts, and other agreements pertaining to the City's business and handles claims filed against the City. The Office is also responsible for providing legal services in connection with the Shoreline Regional Park Community (North Bayshore), Downtown Parking District, and Downtown Revitalization Authority.

The Code Enforcement unit is under the direct supervision of the City Attorney. Code Enforcement officers are primarily responsible for enforcing the City Code provisions related to neighborhood preservation.

DEPARTMENT FUNCTIONS

Performance measures are related to Department Functions. If a Department Function has a measure tied to it, it will be noted in the parenthesis with an "PM". (e.g., PM 1, 2, 3).

- Represent the City, its officers and employees in legal proceedings. (PM 1, 2)
- Manage outside legal counsel and experts retained to represent and advise the City. (PM 1)
- Review and resolve all claims filed against the City. (PM 2)
- Negotiate and draft City contracts and legal agreements.
- Draft and revise ordinances, resolutions, and other legal documents. (PM 3, 4)
- Oversee Code Enforcement Division operations, including prosecution of City Code violations. (PM 5)
- Work with the Community Development Department to draft, finalize, and execute agreements as needed for developments.
- Draft and revise Council policies, City policies, and administrative instructions.

MAJOR DEPARTMENTAL GOALS/PROJECTS/INITIATIVES FOR FISCAL YEAR 2026-27

(Items in **bold** *are related to FY 25-27 Council Work Plan projects)*

- **Evaluate the feasibility of establishing a Charter Commission to support Phase 2 substantive updates to the City Charter.**

- **Continue to review and make periodic amendments to the Municipal Code to remove contradictory, unenforceable, or outdated sections. (Collaboration with the Community Development, Community Services, and Public Works Departments and the City Attorney and City Manager's Offices)**

- **Continue to update Council Policies, legislative/contract templates, and other documents. (Collaboration with the Community Development, Finance and Administrative Services, and Information Technology Departments, and the City Attorney's, City Clerk's, and City Manager's Offices)**

- **Complete a nexus study examining parks and recreation development impact fees and the City's existing parkland dedication in-lieu fee requirements. (Collaboration with Community Services, Community Development and Public Works Department, and the City Attorney's Office)**

- Procure contract management software system (Collaboration with Finance and Administrative Services and Information Technology Departments and City Attorney's Office).

PERFORMANCE/WORKLOAD MEASURES

The City of Mountain View utilizes performance and workload measures to demonstrate the effectiveness and efficiency of City operations, as well as the staff effort required to provide programs and services. Each department has a series of performance and workload measures that serve to provide City management, the City Council, and the community with timely and relevant information on departmental operations.

In many cases, a measure will have both a workload and a performance component, as workload may be a factor that drives performance. When this is the case, it is important that these measures are presented together to ensure that the performance outcome is shown in the proper context. All performance measures include a target, and that target is based on the budgeted resources provided to that particular function at the expected level of service demand. Over time, the workload and performance results can be utilized to evaluate operational performance and inform decisions about how budget resources should be allocated.

In limited cases, measures will be defined as informational. Informational measures are those that are neither a function of workload nor performance but were determined to be important enough to department operations to include with the other measures.

Measure Number	Responsible Division/ Section	Measure	Measure Type	2025-26 Target	2025-26 6 Months	2026-27 Target
1	Departmental	Percentage of actual expenditures to budgeted expenditures for department operations.	Performance	<100%	48.5%	<100%
2	Departmental	Number of claims received and percent of claims acted on within statutory deadlines.	Workload	-	24	-
			Performance	100%	100%	100%
3	Departmental	Number of standard contract reviews requested and percent reviewed (or returned to department for further action) within five business days.	Workload	-	335	-
			Performance	100%	100%[1]	100%
4	Departmental	Number of code enforcement complaints received and percent receiving initial response within 72 hours.	Workload	-	88	-
			Performance	100%	100%	100%
5	Departmental	Number of code enforcement investigations opened.	Workload	-	88	-
		a. Number of investigations that lead to an enforcement action	Workload	-	4	-
		b. Number of investigations resolved through informal means (e.g. voluntary compliance/education)	Workload	-	78	-
		c. Number of cases reassigned to other departments for investigation or other action	Workload	-	191[2]	-
	Departmental	Number of Ask Mountain View queries received.	Informational	-	270	-

[1] The City Attorney's Office did not include contracts that experienced an unavoidable delay, such as contracts received when the assigned attorney was out of the office, when calculating this percentage.

[2] Of the 191 cases that were reassigned to other departments, 185 were reassigned when the initial complaint was received. Code Enforcement cases were not opened for these matters as the code violations alleged are not investigated by the Code Enforcement division. 6 cases were reassigned after an official Code Enforcement case was opened.

Positions Summary	2024-25 Adjusted	2025-26 Adopted	2026-27 Recom.
City Attorney	1	1	1
Senior Assistant City Attorney	3	3	4[*2]
Assistant City Attorney	2	2	3[*3]
Deputy City Attorney	0	1[*1]	0[*2]
Senior Code Enforcement Officer	1	1	1
Code Enforcement Officer I/II	1	1	1
Exec Asst to the City Attorney	1	1	1
Paralegal	1	1	1
Legal Secretary	1	1	1
Total Regular	11	12	13
Total Positions	**11**	**12**	**13**

[*1] Addition of a Deputy City Attorney position.
[*2] Midyear reclassification of a Deputy City Attorney position to Senior Assistant City Attorney.
[*3] Addition of an Assistant City Attorney position.

Expenditure Summary		2024-25 Actual	2025-26 Adopted	2026-27 Recom.
Salaries, Wages and Benefits	$	3,051,792	3,862,549	4,519,272
Supplies and Other Services		1,405,078	2,574,690	2,348,990
Interfund Expenditures		2,005	11,000	12,000
Total Expenditures		**4,458,875**	**6,448,239**	**6,880,262**
Expenditures by Funding Source				
General Operating		3,238,834	4,348,239	5,030,262
Shoreline Regional Park Community		1,969	270,000	20,000
Liability Self-Insurance		1,218,072	1,830,000	1,830,000
Total Expenditures by Funding Source	**$**	**4,458,875**	**6,448,239**	**6,880,262**

Revenue Summary		2024-25 Actual	2025-26 Adopted	2026-27 Recom.
Fines and Forfeitures	$	0	23,750	23,750
Miscellaneous Revenue		0	2,000	2,000
Total Revenues	**$**	**0**	**25,750**	**25,750**

MAJOR BUDGET CHANGES

General Operating Fund

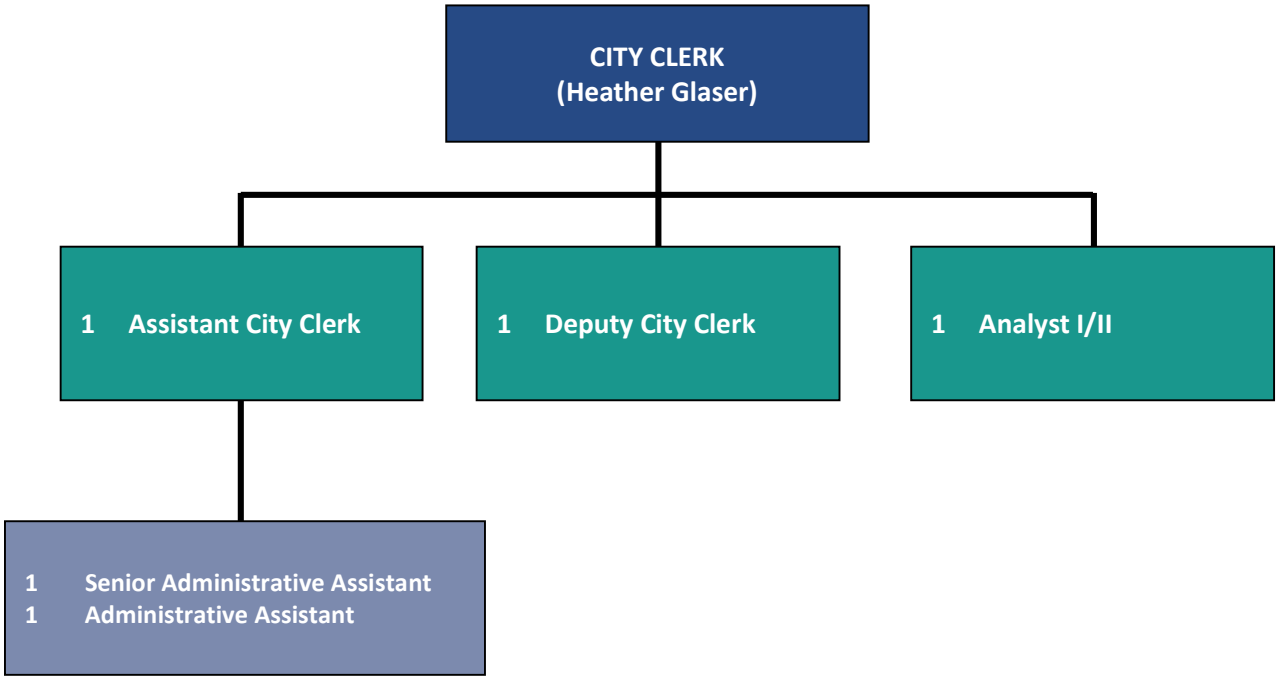
Item	Original Amount	Change	Recom. Budget
Assistant City Attorney Position (1.0 FTE) Provides funding for an Assistant City Attorney position.	$ -	368,700	368,700
Subscription Based Software Provides increased funding for licenses of legal-related software.	26,000	14,300	40,300
Travel, Conference, and Training Provides increased funding for attending conferences, training, and related travel.	20,000	10,000	30,000
Fleet Maintenance Provides increased funding for the maintenance of the City's vehicle fleet.	11,000	1,000	12,000

Liability Insurance Fund

Item	Original Amount	Change	Recom. Budget
Legal Services (Limited-Period) Provides funding to continue outside counsel for litigation related costs.	$ -	1,500,000	1,500,000

Note: Limited-period items do not show original budget due to their one-time nature.

CITY CLERK'S OFFICE



FISCAL YEAR 2026-27 POSITION TOTALS: 6.0 Full-Time

City Clerk's Office

DEPARTMENT MISSION STATEMENT

To maintain official records, administer elections, and provide administrative support to the City Council.

DEPARTMENT OVERVIEW

The City Clerk is appointed by the City Council. The City Clerk is responsible for facilitating the conduct of business by the City Council and fulfilling legal requirements as set forth in the City Charter, City Code, and State law. The City Clerk's Office administers City elections and campaign and financial disclosure laws.

The City Clerk's Office maintains a record of all proceedings of the City Council; meets all requirements regarding public postings, legal advertising, recordations, and mailing of public hearing notices; processes assessment districts, annexations, deeds, tax cancellations, appeals, and initiative petitions; administers the selection process for Council's appointment of members to the City's boards, commissions, and committees; and provides support for Sister City activities.

The City Clerk's Office provides administrative assistance to the Council, edits and maintains the City Code and City Charter, is custodian of the City Seal, administers oaths or affirmations, and maintains the official record of City contracts and agreements. The City Clerk's Office also maintains official City records, administers the Public Records Act request process, and provides information to the public regarding the legislative operations of government.

DEPARTMENT FUNCTIONS

Performance measures are related to Department Functions. If a Department Function has a measure tied to it, it will be noted in the parenthesis with an "PM". (e.g., PM 1, 2, 3).

- Administer City elections. (PM 1, 2)
- Maintain the City Code and City Charter.
- Administer campaign disclosures, financial disclosures, and oaths.
- Coordinate, prepare, and distribute Council agenda materials and minutes. (PM 3, 6)
- Maintain official City records and provide records management support services for all departments.
- Notice legal documents and process annexation and assessment district proceedings, deeds, appeals, initiative petitions, and ordinances. (PM 2, 4, 6)
- Provide administrative support to the City Council. (PM 1)
- Manage coordination of the Council meeting agenda preparation process. (PM 6)
- Administer Public Records Act request process. (PM 5)

MAJOR DEPARTMENTAL GOALS/PROJECTS/INITIATIVES FOR FISCAL YEAR 2026-27

(Items in **bold** *are related to FY 25-27 Council Work Plan projects)*

- **Continue reviewing and making periodic amendments to the Municipal Code to remove any contradictory, unenforceable, or outdated sections. (Collaboration with the Community Development, Community Services, and Public Works Departments and the City Attorney and City Manager's Offices)**

- **Continue to update Council Policies, legislative/contract templates, and other documents. (Collaboration with the Community Development, Finance and Administrative Services, and Information Technology Departments, and the City Attorney's, City Clerk's, and City Manager's Offices)**

- Conduct the November 2026 General Municipal Election for three Council seats and local ballot measures.

- Continue work on a new agenda management system for the City.

- Continue work on ADA WCAG Title II compliance. (Collaboration with City Attorney's Office, City Clerk's Office, City Manager's Office, and Information Technology Department)

- Upgrade the City's Laserfiche system. (Collaboration with the Information Technology Department and the City Clerk's Office)

- Update records retention schedules citywide.

PERFORMANCE/WORKLOAD MEASURES

The City of Mountain View utilizes performance and workload measures to demonstrate the effectiveness and efficiency of City operations, as well as the staff effort required to provide programs and services. Each department has a series of performance and workload measures that serve to provide City management, the City Council, and the community with timely and relevant information on departmental operations.

In many cases, a measure will have both a workload and a performance component, as workload may be a factor that drives performance. When this is the case, it is important that these measures are presented together to ensure that the performance outcome is shown in the proper context. All performance measures include a target, and that target is based on the budgeted resources provided to that particular function at the expected level of service demand. Over time, the workload and performance results can be utilized to evaluate operational performance and inform decisions about how budget resources should be allocated.

In limited cases, measures will be defined as informational. Informational measures are those that are neither a function of workload nor performance but were determined to be important enough to department operations to include with the other measures.

Measure Number	Responsible Division/ Section	Measure	Measure Type	2025-26 Target	2025-26 6 Months	2026-27 Target
1	Departmental	Percentage of actual expenditures to budgeted expenditures for department operations.	Performance	<100%	45.8%	<100%
2	Departmental	Number of official election notices and percent published without error and on time.	Workload	-	N/A	-
			Performance	100%	N/A	100%
3	Departmental	Number of meeting minutes for City Council meetings and percent prepared without relevant error of fact.	Workload	-	6	-
			Performance	100%	100%	100%
4	Departmental	Number of legal hearing notices and percent published and mailed within deadlines and pursuant to the City's noticing guidelines.	Workload	-	15	-
			Performance	100%	100%	100%
5	Departmental	Number of Citywide public records act requests and total time spent on providing response.	Workload	-	375	-
			Workload	-	186h 45m	-
6	Departmental	Number of public meeting agendas and percent published on time.	Workload	-	12	-
			Performance	100%	100%	100%
7	Departmental	Number of Ask Mountain View queries received.	Informational	-	557	-

Positions Summary	2024-25 Adjusted	2025-26 Adopted	2026-27 Recom.
City Clerk	1	1	1
Assistant City Clerk	1	1	1
Deputy City Clerk	1	1	1
Analyst I/II	0	1[*1]	1
Senior Administrative Assistant	1	1	1
Administrative Assistant	1	1	1
Total Regular	5	6	6
Total Positions	**5**	**6**	**6**

[*1] Transfer and reclassification of a Document Processing Supervisor position from the Finance and Administrative Services Department to an Analyst I/II position in the City Clerk's Office.

Expenditure Summary		2024-25 Actual	2025-26 Adopted	2026-27 Recom.
Salaries, Wages and Benefits	$	937,644	1,334,062	1,389,867
Supplies and Other Services		395,313	79,560	553,760
Total Expenditures		**1,332,957**	**1,413,622**	**1,943,627**
Expenditures by Funding Source				
General Operating		1,075,115	1,413,622	1,542,427
General Non-Operating		257,842	0	401,200
Total Expenditures by Funding Source	**$**	**1,332,957**	**1,413,622**	**1,943,627**

Revenue Summary		2024-25 Actual	2025-26 Adopted	2026-27 Recom.
General Service Charges	$	1,000	0	0
Miscellaneous Revenue		6,093	0	0
Total Revenues	**$**	**7,093**	**0**	**0**

MAJOR BUDGET CHANGES

General Operating Fund

Item	Original Amount	Change	Recom. Budget
Subscription-Based Software Provides increased funding for the cost of Netfile, Municode, Govinity, and Grammarly software.	$ 5,700	46,500	52,200
Reallocate Data Management Software Reallocates funding from the Information Technology Department to the City Clerk's Office for data management software used by the City Clerk's Office.	-	18,300	18,300

Item	Original Amount	Change	Recom. Budget
Hourly Wages Provides increased funding for hourly wages to support events at City Hall building.	$ 8,000	5,000	13,000
Training, Conference, and Travel Provides increased funding for the cost of development, training, and conferences for the City Clerk's Office.	10,000	5,000	15,000
Advertising Costs for Public Notices Provides increased funding for advertising costs related to public noticing.	5,500	1,700	7,200
Membership Dues Provides increased funding for membership costs related to Municipal Clerk Professional Organizations.	300	1,500	1,800

General Non-Operating Fund

Item	Original Amount	Change	Recom. Budget
General Municipal Election (Limited-Period) Provides funding for costs associated with the General Municipal Election.	$ -	388,200	388,200
Advertising Costs (Limited-Period) Provides funding for advertising costs related to public noticing for the General Municipal Election	-	13,000	13,000

Note: Limited-period items do not show original budget due to their one-time nature.

CITY COUNCIL

CITY COUNCIL

Councilmembers	Term Expires
Emily Ann Ramos, Mayor	01/2029
Chris Clark, Vice Mayor	01/2029
Alison Hicks	01/2027
Ellen Kamei	01/2027
John McAlister	01/2029
Lucas Ramirez	01/2027
Pat Showalter	01/2029

AD HOC SUBCOMMITTEES

2026 Revenue Measure

Ramos, Chair
Clark
Ramirez

Race, Equity, and Inclusion

Kamei, Chair
Clark
Ramos

STANDING COMMITTEES

Appointments Review Committee (CARC)
Ramos, Chair
Clark
Kamei

Finance Committee (CFC)/
Investment Review Committee (IRC)*
Ramos, Chair
Clark
Ramirez

Goal-Setting Committee
Ramos, Chair
Clark
Kamei

Neighborhoods Committee (CNC)
McAlister, Chair
Ramos
Showalter

NOFA Review Committee
Ramirez, Chair
Hicks
Showalter

Policy and Procedures Committee (CPPC)
Ramirez, Chair
Ramos
Showalter

Sustainability Committee (CSC)
Showalter, Chair
Clark
Hicks

Transportation Committee (CTC)
Hicks, Chair
Kamei
McAlister

Youth Services Committee (CYSC)
Clark, Chair
Kamei
Ramos

* The IRC consists of the members of the CFC and two members of the public.

City Council

DEPARTMENT MISSION STATEMENT

To represent the needs, priorities, and concerns of the Mountain View community by providing fiscally responsible policy direction to its appointed officers and govern in an ethical and transparent manner.

DEPARTMENT OVERVIEW

The City Council is the elected legislative and policy-making body for the City with the responsibility and power to enact City ordinances, appropriate funds to conduct City business, set policy, and establish the City's overall priorities and direction. The Council appoints the City Manager, City Attorney, and City Clerk.

Councilmembers serve on subject-specific committees, each with three members, that provide feedback to staff within their purview and recommend relevant policies for adoption by the full Council. The current Council committees are:

- Ad-hoc Subcommittee on 2026 Revenue Measure
- Ad-hoc Subcommittee on Race, Equity and Inclusion
- Appointments Review
- Finance/Investment Review
- Goal-Setting
- Neighborhoods
- Notice of Funding Availability (NOFA) Review
- Policy and Procedures
- Sustainability
- Transportation
- Youth Services

In addition, Councilmembers represent the City through service on numerous regional agencies and organizations.

The City Council generally holds Regular Meetings at 6:30 p.m. on the second and fourth Tuesday of each month in the Council Chambers located in City Hall, 500 Castro Street. Additional Special Meetings are scheduled as needed. A calendar of all City Council meetings, along with agendas, minutes, video recordings, and other materials can be found at https://mountainview.legistar.com/Calendar.aspx.

The times and places of City Council committee meetings and the meetings of outside agencies on which Councilmembers serve can be obtained on the City's website or from the City Clerk's Office.

DEPARTMENT FUNCTIONS

- Serve as Board of Directors for the Mountain View Shoreline Regional Park Community and the City of Mountain View Capital Improvements Financing Authority.
- Participate on regional boards and organizations which directly affect the City of Mountain View and the needs and interests of the residents.
- Adopt the annual budget and Capital Improvement Program.
- Appoint members to the Council advisory bodies.
- Adopt the City's strategic priorities and work plan of projects and initiatives every two years.

MOUNTAIN VIEW STRATEGIC ROADMAP

VISION:

A welcoming, vibrant city that plans intentionally and leads regionally to create livable, sustainable neighborhoods, access to nature and open spaces, and a strong, innovation-driven local economy.

STRATEGIC PRIORITIES FOR FISCAL YEARS 2025-26 AND 2026-27:

- **Community for All:** Support Mountain View's socioeconomic and cultural diversity. Engage and protect vulnerable populations through policies that promote access to housing, transportation, and other programs and services.

- **Livability and Quality of Life:** Enhance Mountain View as a great place to live that values community health and well-being. Preserve Mountain View's unique character, restore and enhance wildlife habitats, and promote arts and culture. Provide and enhance parks, open space, and other key amenities.

- **Intentional Development and Housing Options:** Support an increase in the quantity and diversity of housing options, including assistance for the unhoused. Provide opportunities for affordable housing as well as home ownership. Plan for neighborhoods with nearby transit, jobs, and amenities that balance density with livable, green, mixed-use development.

- **Mobility and Connectivity:** Develop a mobility network that enhances connectivity across Mountain View and establishes green corridors. Promote transit and safe active transportation options that reduce single-occupancy vehicle trips and traffic, and increase walking and biking.

- **Sustainability and Climate Resilience:** Through implementation of the Sustainability Action Plan and other actions, reduce and minimize the City's greenhouse gas emissions and prepare for sea level rise. Protect and enhance local ecosystems and biodiversity through rewilding and other measures. Support residents and businesses to adopt sustainable practices and use resources wisely.

- **Economic Vitality:** Support a walkable, beautiful, vibrant downtown and accessible village centers that draw residents and visitors. Create an environment where small, local, diverse businesses can thrive across the City alongside large employers. Continue to work in partnership with the business community so that Mountain View remains a center for innovations with meaningful jobs for workers.

- **Organizational Strength and Good Governance:** Continue to innovate, collaborate, and continuously improve to deliver a high level of customer service. Recruit, develop, and retain top-notch staff. Maintain fiscal responsibility and effective intergovernmental partnerships. Communicate and engage regularly and transparently with our multilingual community.

Positions Summary	2024-25 Adjusted	2025-26 Adopted	2026-27 Recom.
Mayor	1	1	1
Councilmember	6	6	6
Total Regular	7	7	7
Total Positions	**7**	**7**	**7**

Expenditure Summary		2024-25 Actual	2025-26 Adopted	2026-27 Recom.
Salaries, Wages and Benefits	$	276,049	367,399	372,360
Supplies and Other Services		103,674	156,580	185,480
Total Expenditures		**379,723**	**523,979**	**557,840**
Expenditures by Funding Source				
General Operating		370,851	523,979	546,440
General Non-Operating		8,872	0	11,400
Total Expenditures by Funding Source	**$**	**379,723**	**523,979**	**557,840**

MAJOR BUDGET CHANGES

General Operating Fund

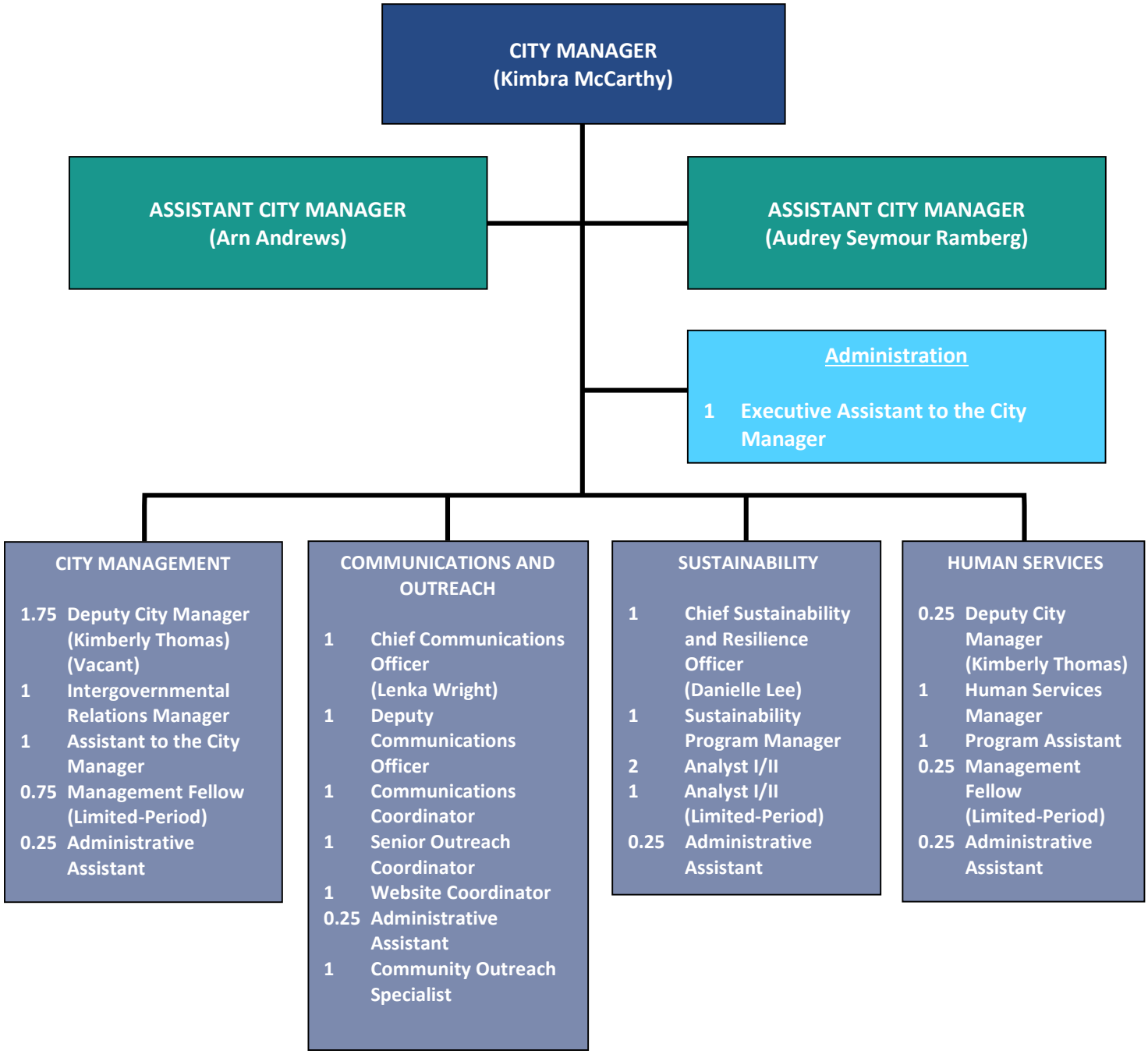
Item	Original Amount	Change	Recom. Budget
Council Travel Budgets Provides increased funding for Council travel and training.	$ 77,600	17,500	95,100

General Non-Operating Fund

Item	Original Amount	Change	Recom. Budget
Council Per-Term Allowance (Limited-Period) Provides funding for per-term allowance for three newly elected Councilmembers.	$ -	11,400	11,400

Note: Limited-period items do not show original budget due to their one-time nature.

CITY MANAGER'S OFFICE



FISCAL YEAR 2026-27 POSITION TOTALS: 21.0 Full-Time
2.0 Limited-Period

City Manager's Office

DEPARTMENT MISSION STATEMENT

Progress and performance through visionary leadership, collaboration and compassion.

DEPARTMENT OVERVIEW

The City Manager is appointed by the City Council. The City Manager's Office consists of four divisions: City Management, Communications and Outreach, Sustainability, and Human Services. Through these divisions, the Office: provides professional leadership in the administration of all City services, activities, and facilities; directs the execution of policies and objectives adopted by the City Council; develops and presents to the City Council recommendations and strategies in response to community needs, issues, and opportunities; plans and executes programs to meet the current and future needs of the City of Mountain View; provides strategic communication and marketing services and conducts outreach and engagement in a variety of languages and formats to maximize access to information, services, and opportunities for input; develops and implements strategies and programs to address homelessness and other human-service needs for vulnerable populations; and plans and coordinates a wide range of sustainability and resiliency policies and programs.

DEPARTMENT DIVISIONS

City Management

The City Management Division supports City Council through agenda and report preparation, goal-setting, cross-departmental coordination, budget development, and advocacy with other governments.

Communications and Outreach

The Communications and Outreach Division leads the City's communication strategy, enhancing community engagement, media relations, internal communications, and multicultural outreach to promote access to information and input opportunities, and strengthen connections and transparency.

Sustainability

The Sustainability Division works to make Mountain View more sustainable by reducing greenhouse gas emissions and helps prepare the community to adapt to climate change through resiliency efforts addressing sea level rise, extreme heat and storms, fire impacts and more.

Human Services

The Human Services Division leads programs, services, and partnerships to meet the needs of the most vulnerable residents to improve the quality of life for all residents by working in collaboration with a network of service providers to assist with housing services, mental health services, and other essential services.

DEPARTMENT FUNCTIONS

Performance measures are related to Department Functions. If a Department Function has a measure tied to it, it will be noted in the parenthesis with an "PM". (e.g., PM 1, 2, 3).

- Develop and present to the City Council recommendations and strategies in response to community issues.
- Provide leadership to City departments in the execution of policies, objectives, and programs adopted by the City Council.
- Respond to all City Council and resident inquiries received by the City Manager's Office in a timely manner. (PM 7)
- Manage customer/resident relationship management (CRM) "*Ask Mountain View*" web- and mobile-based systems.
- Assist the City Council in setting strategic priorities and track departments' progress in achieving Citywide goals. (PM 2, 5)
- Develop and submit an annual balanced City budget to the City Council and support City Council efforts in long-term financial planning. (PM 1)
- Develop, lead, and execute the City's legislative advocacy and intergovernmental relations efforts. (PM 3, 4)
- Coordinate specific interdepartmental and intergovernmental compliance issues.
- Manage complex, cross-departmental projects.
- Develop, execute, and lead the City's external and internal communication and outreach strategy using a broad range of communication channels and Citywide communication initiatives.
- Provide information to the community through public forums, publications, and government access programming to expand visibility and awareness of emerging issues, programs, priorities, and progress on City goals and initiatives. (PM 12, 13)
- Enhance and promote the City's overarching identity and develop strategies and materials to represent the City in a manner consistent with the City's vision, organizational values, Code of Ethics, and cultural ideals.
- Serve as the City's Public Information Officer and manage media relations. (PM 9)
- Manage the Multicultural Engagement Program to provide clear, timely, and meaningful information and opportunities for input to a diverse and multilingual community. (PM 10, 11)
- Develop and oversee outreach strategies to enhance civic engagement using a range of social media and other platforms to enable proactive and positive interactions. (PM 6, 8)
- Provide staff support to the Human Relations Commission.

- Act as City liaison to and coordinate with various community groups, nonprofit organizations, and intergovernmental partners to maintain effective relationships to assess and address the needs of the most vulnerable Mountain View residents. (PM 16)

- Develop policy recommendations and response strategies to work collaboratively with local and regional partners to address homelessness and the human service needs of vulnerable Mountain View residents.

- Administer budgets, agreements, and grants to provide safe parking, outreach, housing support services, basic human services, and other associated programs. (PM 17, 18)

- Convene cross-departmental teams to plan and coordinate City services and initiatives for homeless, unstably housed, and other vulnerable residents.

- Track, analyze, and report data and outcomes associated with programs and services associated with homeless, unstably housed, and other vulnerable residents.

- Provide staff support to the Council Sustainability Committee (CSC), Council Policy and Procedures Committee (CPPC), and the Council Neighborhoods Committee (CNC).

- Coordinate cross-departmental sustainability and resiliency strategic planning and policy-making.

- Develop and oversee implementation of sustainability and resiliency initiatives. (PM 14, 15)

- Provide information and resources to encourage the community to undertake sustainability actions.

- Develop partnerships with regional agencies, neighboring jurisdictions, and local employers to coordinate and maximize the impact of sustainability and resiliency solutions.

- Identify and seek grant funding to support sustainability and resiliency efforts.

MAJOR DEPARTMENTAL GOALS/PROJECTS/INITIATIVES FOR FISCAL YEAR 2026-27

(Items in **bold** *are related to FY 25-27 Council Work Plan projects)*

- **Complete development of the Community for All Action Plan.**

- **Complete development of a citywide fiber network conceptual design.**

- **Explore potential strategies for achieving end of natural gas flow by 2045.**

- **Continue to review and make periodic amendments to the Municipal Code to remove contradictory, unenforceable, or outdated sections. (Collaboration with the Community Development, Community Services, and Public Works Departments and the City Attorney and City Manager's Offices)**

- **Continue to update Council Policies, legislative/contract templates, and other documents. (Collaboration with the Community Development, Finance and Administrative Services, and Information Technology Departments, and the City Attorney's, City Clerk's, and City Manager's Offices)**

- Complete the development of the Five-Year Decarbonization Plan.
- Develop an ordinance to regulate drone delivery services.
- Complete the safe parking expansion at Shoreline Lot B.
- Begin implementing policy and programs actions identified in the Americans with Disabilities Act (ADA) Self-Evaluation and Transition Plan, including a citywide ADA guidance policy.
- Launch the Direct Financial Assistance program.
- Explore installing solar at the Mountain View Public Library, City Hall, and additional solar at Rengstorff Park Aquatics Center.
- Launch a new Boards, Commissions, and Committees Handbook and training for Chairs and Vice Chairs.
- Launch pilot funding for local organizations to address the needs of unhoused and vulnerable community members.

PERFORMANCE/WORKLOAD MEASURES

The City of Mountain View utilizes performance and workload measures to demonstrate the effectiveness and efficiency of City operations, as well as the staff effort required to provide programs and services. Each department has a series of performance and workload measures that serve to provide City management, the City Council, and the community with timely and relevant information on departmental operations.

In many cases, a measure will have both a workload and a performance component, as workload may be a factor that drives performance. When this is the case, it is important that these measures are presented together to ensure that the performance outcome is shown in the proper context. All performance measures include a target, and that target is based on the budgeted resources provided to that particular function at the expected level of service demand. Over time, the workload and performance results can be utilized to evaluate operational performance and inform decisions about how budget resources should be allocated.

In limited cases, measures will be defined as informational. Informational measures are those that are neither a function of workload nor performance but were determined to be important enough to department operations to include with the other measures.

Measure Number	Responsible Division/ Section	Measure	Measure Type	2025-26 Target	2025-26 6 Months	2026-27 Target
1	Administration	Percentage of actual expenditures to budgeted expenditures for department operations.	Performance	<100%	54.1%	<100%
2	Administration	Pieces of legislation tracked on behalf of the City.	Workload	-	15	-
3	Administration	Number of positions taken on legislative issues outside the City (County/State/Federal) and percent resulting in legislation that reflects the City's position.	Workload	-	9	-
			Informational	-	80%[1]	-
4	Administration	Total number of City Council meetings and average meeting time (including closed session and study session meetings).	Workload	-	11 4h 6m	-
5	Administration	Total number of agenda items addressed by City Council.	Workload	-	119	-
6	Citywide	Number of items on the Council Work Plan and percent completed within two-year plan horizon.	Workload	-	16	-
			Performance	90%	0%[2]	90%
7	Citywide	Number of inquiries directed to the Mayor and City Council via Council Correspondence and percent receiving initial staff response within 72 business hours.	Workload	-	137	-
			Performance	100%	84%	100%
8	Communications	Number of media inquiries.	Workload	-	111[3]	-
9	Communications	Number of City-sponsored or community-based outreach events attended by the Multicultural Engagement Program Team.	Workload	-	7	-

[1] This metric reflects results from the 2025 legislative year (January through October) during which the City took positions on 15 issues, 12 of which resulted in legislation reflecting the City's position.
[2] The FYs 2025-27 Council Work Plan was adopted in June 2025.
[3] Number of media inquiries through January 31, 2026.

Measure Number	Responsible Division/ Section	Measure	Measure Type	2025-26 Target	2025-26 6 Months	2026-27 Target
10	Communications	Total number of interpretation and translation requests fulfilled by language:				
		a. Spanish (includes translations & interpretations)	Workload	-	119	-
		b. Chinese (includes translations & interpretations)	Workload	-	92	-
		c. Russian (includes translations & interpretations)	Workload	-	9	-
11	Communications	Number of unique visitors to the City's website and percent increase/decrease year-over-year.	Workload	-	493,398	-
			Performance	+2%	+8%	+2%
12	Communications	Open rate for the City's bi-weekly newsletter.	Performance	50%	59%	50%
13	Sustainability	Carbon Disclosure Project Grade.	Performance	A	A	A
14	Sustainability	Annual greenhouse gas emissions and percent reduction from baseline year (2005).	Performance	37.5%	27%[4]	37.5%
15	Human Services	Number of meetings held with community-based organizations for human services collaboration and coordination.	Workload	-	5	10
16	Human Services	Number of clients/households served through City-funded programs and partnerships.[5]	Performance	350 clients served	365 clients served	350 clients served
17	Human Services	Exits to permanent housing from City-funded homelessness programs.[2]	Performance	85	60	85
	Departmental	Number of Ask Mountain View queries received.	Informational	-	95	-

[4] This metric reflects updated data and emissions from post-pandemic increased transportation and building energy use due to return-to-work mandates.
[5] Outcome data for FY 24-25. Final metrics for FY 25-26 will be available in Q2 FY 26-27.

Positions Summary	2024-25 Adjusted	2025-26 Adopted	2026-27 Recom.
City Manager	1	1	1
Assistant City Manager	2	2	2
Deputy City Manager	1	1	2 *4
Intergovernmental Relations Manager	0	0	1 *5
Assistant to the City Manager	1	1	1 *5
Chief Communications Officer	1	1	1
Chief Sustainability and Resilience Officer	1	1	1
Deputy Communications Officer	1	1	1
Human Services Manager	1	1	1
Principal Management Analyst	1	1	0 *5
Sustainability Program Manager	1	1	1
Website Coordinator	0	1 *2	1
Analyst I/II	2	2	2
Communications Coordinator	1	1	1
Senior Outreach Coordinator	1	1	1
Program Assistant	1	1	1
Community Outreach Specialist	1	1	1
Exec Asst to the City Manager	1	1	1
Administrative Assistant	1	1	1
Total Regular	19	20	21
Total Positions	**19** *1	**20** *3	**21** *3

*1 In addition there are the following limited-period positions: Management Fellow, Website Coordinator, and Analyst I/II (funded by the Sustainability CIP through Fiscal Year 2024-25).

*2 Addition of a Website Coordinator.

*3 In addition, there are the following limited-period positions: Management Fellow and Analyst I/II.

*4 Addition of a Deputy City Manager.

*5 Reclassification of an Assistant to the City Manager position to Intergovernmental Relations Manager and a Principal Management Analyst position to Assistant to the City Manager.

Expenditure Summary		2024-25 Actual	2025-26 Adopted	2026-27 Recom.
Salaries, Wages and Benefits	$	5,745,284	6,605,186	7,387,480
Supplies and Other Services		2,325,079	2,552,306	3,286,009
Total Expenditures		**8,070,363**	**9,157,492**	**10,673,489**
Expenditures by Division				
City Management		3,793,031	5,043,619	6,530,758
Communications and Outreach		1,498,458	1,804,226	1,829,569
Sustainability		1,003,884	1,217,870	1,508,712
Human Services		1,774,990	1,091,777	804,450
Total Expenditures by Division		**8,070,363**	**9,157,492**	**10,673,489**
Expenditures by Funding Source				
General Operating		6,200,633	7,464,292	8,473,386
General Non-Operating		1,670,004	1,166,200	471,400
Cable Television		202,252	195,000	195,000
Shoreline Regional Park Community		(2,527)	332,000	1,523,703
Liability Self-Insurance		0	0	10,000
Total Expenditures by Funding Source	**$**	**8,070,363**	**9,157,492**	**10,673,489**

Revenue Summary		2024-25 Actual	2025-26 Adopted	2026-27 Recom.
Miscellaneous Revenue	$	192,240	125,000	109,000
Total Revenues	**$**	**192,240**	**125,000**	**109,000**

MAJOR BUDGET CHANGES

General Operating Fund

Item	Original Amount	Change	Recom. Budget
Deputy City Manager Position (1.0 FTE) Provides funding for a Deputy City Manager position.	$ -	361,000	361,000
Federal Legislative Advocacy Provides increased funding for a Federal legislative advocacy consultant.	150,000	120,000	270,000
Childcare Subsidy Fund Allocation Provides new funding to provide childcare subsidies for low-income families in Mountain View.	-	100,000	100,000
Community Services Agency Homeless Services Contract Provides new funding to support community-based services for homelessness initiatives.	-	52,000	52,000

Item	Original Amount	Change	Recom. Budget
Reclassification of Assistant to the City Manager to Intergovernmental Relations Manager Provides funding to reclass an Assistant to the City Manager to Intergovernmental Relations Manager	$ 312,000	49,000	361,000
Reclassification of Principal Management Analyst to Assistant to the City Manager Provides funding to reclass a Principal Management Analyst to Assistant to the City Manager.	281,200	30,800	312,000
Training and Travel Provides increased funding for the cost of training and related travel for the City Manager's Office.	12,000	25,000	37,000
Internship Program Expansion Provides increased funding for the citywide summer internship program.	26,400	20,000	46,400
Basic Health and Hygiene Sites Provides new funding to provide basic health and hygiene services for unhoused community members.	-	13,000	13,000

General Non-Operating Fund

Item	Original Amount	Change	Recom. Budget
Sustainability Analyst I/II Position (1.0 FTE) (Limited-Period) Provides continued funding for a limited-period Sustainability Analyst I/II. This position will support the City's decarbonization efforts and assist with the development of sustainability programs.	$ -	245,900	245,900
Management Fellow Position (1.0 FTE) (Limited-Period) Provides continued funding for a limited-period Management Fellow position. The objective of this position is to provide increased staffing capacity and an increased level of analysis for important department and Citywide projects.	-	207,000	207,000
Hourly Wages for Council Neighborhoods Committee (CNC) (Limited-Period) Provides funding for administrative support for Council Neighborhoods Committee (CNC) meetings and grant processing.	-	11,000	11,000

Item	Original Amount	Change	Recom. Budget
Council Neighborhoods Committee (CNC) Grant Piloting (Limited-Period) Provides funding for the Council Neighborhoods Committee (CNC) grant program to accommodate more applicants.	$ -	7,500	7,500

General Housing Fund

Item	Original Amount	Change	Recom. Budget
Contract Services for Homelessness Initiatives (Limited-Period) Provides funding to support community-based services for homelessness initiatives with the Community Services Agency and Permanent Supportive Housing contract.	$ -	250,000	250,000

Liability Insurance Fund

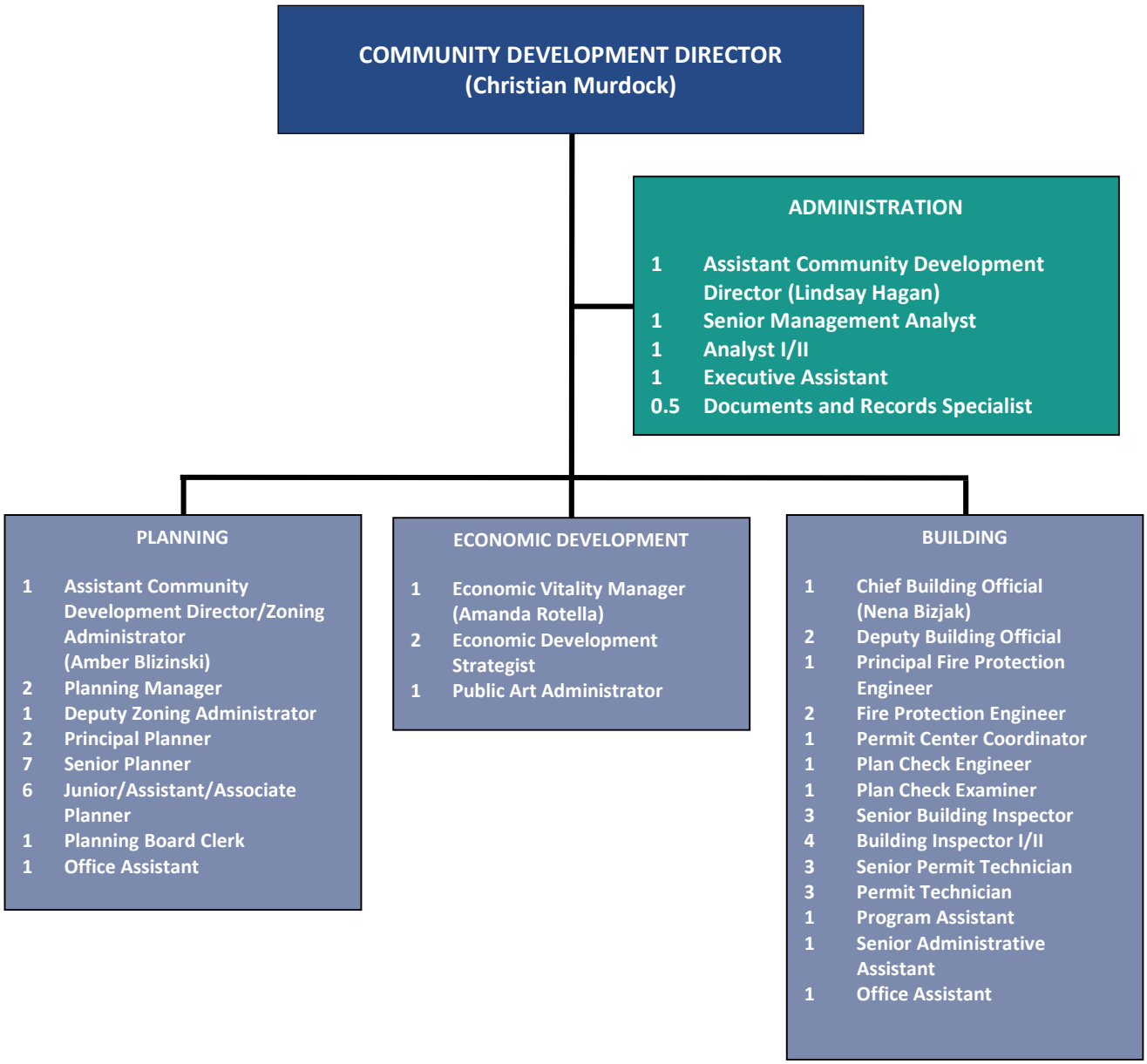
Item	Original Amount	Change	Recom. Budget
Minimum Wage Enforcement Provides new ongoing funding for the City's local minimum wage ordinance enforcement contract with City of San Jose.	$ -	10,000	10,000

Note: Limited-period items do not show original budget due to their one-time nature.

NOTES

(This page intentionally left blank)

COMMUNITY DEVELOPMENT DEPARTMENT



FISCAL YEAR 2026-27 POSITION TOTALS: 55.5 Full-Time

Community Development Department

DEPARTMENT MISSION STATEMENT

The Community Development Department is dedicated to providing high-quality services by planning for and implementing safe and quality growth and development, enhancing economic vitality, creating a balanced, sustainable, and equitable community, and improving the quality of life for the City's residents, businesses, and visitors.

DEPARTMENT OVERVIEW

The Community Development Department is responsible for the review of development and building activity to ensure compliance with General Plan policies, zoning, building and fire codes, the California Environmental Quality Act, and community values, while also achieving economic development strategic goals. The Department assists the community in establishing land use and neighborhood plans and ensures the safety and quality of new projects through the development review process. The Department staffs the Environmental Planning Commission, the Administrative Zoning and Subdivision Committee, the Downtown Committee, and the Visual Arts Committee in addition to establishing and maintaining communications with residents, developers, businesses, other governmental agencies, and other City departments. The Department also provides technical and policy support on land use, development, and economic development to the City Manager and other departments.

DEPARTMENT DIVISIONS

Administration

The Administration Division oversees the Community Development Department, offering policy support, leadership, coordination, and training to advance land use, development, and economic initiatives for the City Manager and other City departments.

Planning

The Planning Division develops and implements the City's General Plan (including the Housing Element), Precise Plans and Zoning Ordinance, and land use standards to support sustainable, inclusive growth. The Planning Division also processes development applications, manages land use data, and provides responsive planning services while coordinating with the Environmental Planning Commission and the Administrative Zoning and Subdivision Committee.

Economic Development

The Economic Development Division supports the City's diverse business community through solution-based policies, partnerships, and programs tailored to business needs. Serving as a key liaison for entrepreneurs, small businesses, and brokers, the team collaborates across City departments and regional organizations. The Division leads implementation of the Economic Vitality and Downtown Parking Strategies, staffs the Downtown and Visual Arts Committees, and works closely with the Chamber of Commerce, businesses and developers on recruitment, retention, public-private projects, public art, and downtown improvements.

Building

The Building Division ensures safe, accessible, and energy-efficient structures by providing plan reviews, inspections, and code enforcement for building and fire regulations. It serves as a key resource for interpreting and applying local, state, and federal building codes.

DEPARTMENT FUNCTIONS

Performance measures are related to Department Functions. If a Department Function has a measure tied to it, it will be noted in the parenthesis with an "PM". (e.g., PM 1, 2, 3).

- Ensure quality development meets community goals consistent with City standards.
- Maintain a balanced department budget that supports quality building, planning and economic development services of Community Development. (PM 1)
- Achieve comprehensive planning, building, and economic goals of the City with strong integration of public input into the City process. (PM 2)
- Provide timely assistance on Public Records Act requests. (PM 3)
- Coordinate and deliver comprehensive City responses to individual planning, building, and fire protection applications in an effective and efficient manner. (PM 4, 5, 7, 8)
- Maintain efficient building and fire permit review and inspection services that integrates all City permitting departments and other public agencies with City service goals. (PM 4, 5, 6)
- Review planning applications with proposed legislative changes (e.g. General Plan, Zoning Ordinance, and Precise Plan amendments) consistent with City goals and Council, Environmental Planning Commission, and community input. (PM 7, 8, 9)
- Provide timely, professional assistance with the review of proposed subdivision and development applications for Administrative Zoning and Subdivision Committee public hearings. (PM 7)
- Retain existing businesses and jobs, while also attracting new businesses and jobs throughout the City. (PM 10)
- Provide quality customer service on development information and applications to the public in a timely, accurate, and courteous manner.
- Provide a foundation for well-informed long-range planning and policy activities by maintaining a comprehensive database on land use and demographics.
- Provide staff support to the Administrative Zoning/Subdivision Committee, Environmental Planning Commission, Downtown Committee, Visual Arts Committee, and coordinate design review consultations.
- Implement City improvements and enhancements to support the business community in alignment with the Economic Vitality Strategy and Council Strategic Priorities.
- Support the ongoing safety of the built environment by diligently inspecting construction work and addressing building and fire code violations in a timely and empathetic manner.
- Seek opportunities to improve, enhance and streamline the development review process in collaboration with other City Departments and by leveraging new technologies.

MAJOR DEPARTMENTAL GOALS/PROJECTS/INITIATIVES FOR FISCAL YEAR 2026-27

(Items in **bold** *are related to FY 25-27 Council Work Plan projects)*

- **Adopt updates to the R3 zoning standards to support additional density and align development standards to facilitate housing development.**

- **Continue to review and make periodic amendments to the Municipal Code to remove contradictory, unenforceable, or outdated sections. (Collaboration with the Community Development, Community Services, and Public Works Departments and the City Attorney and City Manager's Offices)**

- **Establish citywide objective design standards for streamlined and improved project development. (Collaboration with the Community Development, Community Services, and Public Works Departments)**

- **Develop a Pedestrian Mall Vacant Storefront Window Display and Pop-Up program. (Collaboration with Community Development and Public Works Departments)**

- **Continue to update Council Policies, legislative/contract templates, and other documents. (Collaboration with the Community Development, Finance and Administrative Services, and Information Technology Departments, and the City Attorney's, City Clerk's, and City Manager's Offices)**

- **Create a low- and middle-income housing strategy that includes pathways to ownership. (Collaboration with the Community Development and Housing Departments)**

- **Complete a nexus study examining parks and recreation development impact fees and the City's existing parkland dedication in-lieu fee requirements. (Collaboration with Community Services, Community Development and Public Works Department, and the City Attorney's Office)**

- Adopt updates to the Historic Preservation regulations and the local Mountain View Register of Historic Resources.

- Prepare regulations to implement Senate Bill 79 (State legislation that prescribes higher maximum densities near transit), including adding local development standards, exempting historic resources, and initiating a local transit-oriented development alternative plan.

- Implement programs in the City's adopted Housing Element, actions from the Economic Vitality Strategy, and recommendations from the Development Review Study (Matrix Study).

- Prepare updates to the Downtown Precise Plan, a new Moffett Boulevard Precise Plan, and a new Dark Sky Ordinance as soon as staff capacity is available following SB 79 implementation.

- Seek new technologies, training opportunities, and process updates to improve the development review process across the city organization (Collaboration with the Community Development, Public Works, Housing, Fire, and Community Services Departments, and the City Attorney's Office)

- Acquire and implement a citywide land management software system. (Collaboration with Community Services, Information Technology, and Public Works Departments)

- Partner with the Finance and Administrative Services Department to implement a coordinated, multi-department approach for outreach to the City's top sales, transient occupancy, and business license taxpayers. (Collaboration with the Community Development and Finance and Administrative Services Departments).

PERFORMANCE/WORKLOAD MEASURES

The City of Mountain View utilizes performance and workload measures to demonstrate the effectiveness and efficiency of City operations, as well as the staff effort required to provide programs and services. Each department has a series of performance and workload measures that serve to provide City management, the City Council, and the community with timely and relevant information on departmental operations.

In many cases, a measure will have both a workload and a performance component, as workload may be a factor that drives performance. When this is the case, it is important that these measures are presented together to ensure that the performance outcome is shown in the proper context. All performance measures include a target, and that target is based on the budgeted resources provided to that particular function at the expected level of service demand. Over time, the workload and performance results can be utilized to evaluate operational performance and inform decisions about how budget resources should be allocated.

In limited cases, measures will be defined as informational. Informational measures are those that are neither a function of workload nor performance but were determined to be important enough to department operations to include with the other measures.

Measure Number	Responsible Division/ Section	Measure	Measure Type	2025-26 Target	2025-26 6 Months	2026-27 Target
1	Departmental	Percentage of actual expenditures to budgeted expenditures for departmental operations.	Performance	≤100%	45.8%	≤100%
2	Departmental	Number of Department-led outreach/community meetings with the general public/community groups.	Workload	-	15	-
3	Departmental	Number of public records act requests responded to by the Department and percent completed within statutory deadlines.	Workload	-	182	-
			Performance	100%	100%	100%
4	Departmental	Number of Ask Mountain View inquiries received.	Informational	-	111	-

Measure Number	Responsible Division/ Section	Measure	Measure Type	2025-26 Target	2025-26 6 Months	2026-27 Target
5	Departmental	Number of public hearing items presented by Dept.	Informational	-	44	
6	Departmental	Number of contracts executed.	Informational	-	32	
7	Building	Number of issued building permits and percent reviewed on-time[(A)]:				
		a. Same-day permits[(B)]	Workload	-	628	-
			Performance	100%	100%	100%
		b. Fast-track permits (commercial tenant improvements)	Workload	-	34	-
			Performance	90%	52%	90%
		c. Single-family residential new construction	Workload	-	26	-
			Performance	90%	41%	90%
		d. Single-family residential addition/remodel	Workload	-	164	-
			Performance	90%	44%	90%
		e. Accessory dwelling units	Workload	-	51	-
			Performance	90%	46%	90%
		f. Multi-family residential new construction	Workload	-	24	-
			Performance	90%	50%	90%
		g. Multi-family residential addition/ remodel	Workload	-	412	-
			Performance	90%	31%	90%
		h. Non-residential new construction	Workload	-	17	-
			Performance	90%	35%	90%
		i. Non-residential tenant improvements	Workload	-	95	-
			Performance	90%	49%	90%
		j. Electric vehicle	Workload	-	36	-

Measure Number	Responsible Division/ Section	Measure	Measure Type	2025-26 Target	2025-26 6 Months	2026-27 Target
		chargers - multi-family residential and commercial	Performance	100%	13%	100%
		k. Solar panels – SolarApp+[C]	Workload	-	110	-
			Performance	100%	100%	100%
		l. Solar – single-family residential that does not qualify for SolarApp+	Workload	-	58	-
			Performance	90%	29%	90%
		m. Solar panels – multi-family residential and commercial	Workload	-	24	-
			Performance	90%	29%	90%
		n. Fire protection permits[D]	Workload	-	New for FY27	-
			Performance		New for FY27	90%
8	Building	Percent of issued building permits reviewed by other City Departments/divisions on-time:				
		a. Fire Protection	Performance	90%	94%	90%
		b. Planning	Performance	90%	91%	90%
		c. Public Works (incl. Land Development, Public Services, Traffic, Transportation, and Solid Waste)	Performance	90%	98%	90%
		d. Community Services/Urban Forestry	Performance	90%	96%	90%
		e. Fire and Environmental Protection	Performance	90%	96%	90%
		f. Hazardous Materials	Performance	90%	89%	90%
		g. Housing	Performance	90%	95%	90%
9	Building	Number of inspections scheduled and percent completed as scheduled:				
		a. Building	Workload	-	7,767	-

Measure Number	Responsible Division/ Section	Measure	Measure Type	2025-26 Target	2025-26 6 Months	2026-27 Target
			Performance	100%	100%	100%
		b. Fire Protection	Workload	-	192	-
			Performance	100%	100%	100%
10	Planning	Number of planning applications received at each approval level:				
		a. Staff-level	Workload	-	73	-
		b. Zoning Administrator	Workload	-	6	-
		c. City Council	Workload	-	8	-
11	Planning	I. Percent planning comment letters on formal development applications are sent to applicants within 30 calendar days, consistent with State law.	Performance	100%	100%	100%
		II. Percent of planning permits reviewed by other City departments/divisions within 15 calendar days:				
		a. Building	Performance	90%	93%	90%
		b. Fire Protection	Performance	90%	89%	90%
		c. Public Works	Performance	90%	82%	90%
		d. Community Services/Urban Forestry	Performance	90%	88%	90%
		e. Fire and Environmental Protection	Performance	90%	91%	90%
		f. Hazardous Materials	Performance	90%	85%	90%
		g. Housing	Performance	90%	85%	90%
12	Planning	Number of General Plan and Zoning Amendment updates in process.	Workload	-	9	-
13	Economic Development	Number of businesses assisted by the City	Workload	-	75	-
14	Economic Development	Number of small business grants/loans issued	Workload	-	New for FY27	-

Measure Number	Responsible Division/ Section	Measure	Measure Type	2025-26 Target	2025-26 6 Months	2026-27 Target
15	Economic Development	Number of business events attended/led by Staff	Informational	-	New for FY27	-

---

(A) All building permit review timelines are on the City's website at https://developmentpermits.mountainview.gov/about permits/permit-timelines.

(B) Same-Day permits are online instantaneous permits primarily for single-family and duplex property improvements with a few permits available for multifamily residential properties, such as electrical panel upgrades, HVAC equipment replacements, electric vehicle chargers, reroofing, etc.

(C) SolarAPP+ is an online instantaneous permit program for single-family residential solar installation permits.

(D) Example fire protection permits include fire alarm systems, fire sprinkler systems, and other fire life safety infrastructure constructed to serve a building.

Positions Summary	2024-25 Adjusted	2025-26 Adopted	2026-27 Recom.
Community Development Director	1	1	1
Assistant Community Development Director	2	2	2
Economic Vitality Manager	1	1	1
Chief Building Official	1	1	1
Planning Manager	1	2 *1/3	2
Principal Fire Protection Engineer	0	1 *2	1
Fire Protection Engineer	0	2 *2	2
Deputy Zoning Administrator	2	1 *3	1
Principal Planner	1	1	2 *9
Deputy Building Official	2	2	2
Economic Development Strategist	2	2	2
Permit Center Coordinator	1	1 *4	1
Plan Check Engineer	1	1	1
Senior Building Inspector	3	3	3
Plan Check Examiner	1	1	1
Senior Planner	7	7	7
Public Art Administrator	0	0	1 *10
Building Inspector I/II	4	4	4
Asst/Associate Planner	6	6	6
Assistant Building Inspector	1	0 *5	0
Senior Management Analyst	0	1 *6	1
Analyst I/II	1.50	1 *6/7	1
Senior Permit Technician	2	3 *5	3
Permit Technician	3	3	3
Program Assistant	1	1	1
Planning Board Clerk	1	1	1
Executive Assistant	1	1	1
Documents and Records Specialist	0	0.50 *8	0.50
Senior Administrative Assistant	1	1	1
Office Assistant	2	2	2
Total Regular	49.50	53.50	55.50
Total Positions	**49.50**	**53.50**	**55.50**

*1 Title change from Advanced Planning Manager to Planning Manager.
*2 Reallocation of a Principal Fire Protection Engineer and two Fire Protection Engineer positions from the Fire Department.
*3 Reclassification of a Deputy Zoning Administrator position to Planning Manager.
*4 Title change from Development Services Coordinator to Permit Center Coordinator.
*5 Reclassification of an Assistant Building Inspector position to Senior Permit Technician.
*6 Reclassification of an Analyst I/II position to Senior Management Analyst.
*7 Transfer of a half-time Analyst I/II position from the Housing Department.

*8 Transfer and reclassification of a Document Processing Technician III position to Documents and Records Specialist from the Finance and Administrative Services Department. This position is split half-time between the Community Development and Public Works Department.

*9 Addition of a Principal Planner.

*10 Midyear addition of a Public Art Administrator.

Expenditure Summary		2024-25 Actual	2025-26 Adopted	2026-27 Recom.
Salaries, Wages and Benefits	$	9,885,621	13,407,618	14,449,564
Supplies and Other Services		2,699,222	4,684,266	4,858,466
Interfund Expenditures		130,160	165,400	170,400
Total Expenditures		**12,715,003**	**18,257,284**	**19,478,430**
Expenditures by Division				
Community Development Administration		698,992	1,591,016	1,594,268
Planning		4,571,456	6,037,753	6,567,198
Economic Development		1,235,960	2,167,025	2,611,049
Building		6,208,595	8,461,490	8,705,915
Total Expenditures by Division		**12,715,003**	**18,257,284**	**19,478,430**
Expenditures by Funding Source				
General Operating		1,501,331	2,708,867	3,229,405
General Non-Operating		124,404	825,000	843,000
Development Services		10,062,538	12,918,923	13,387,859
Parking District No. 2		597,593	936,314	997,377
Shoreline Regional Park Community		429,137	868,180	1,020,789
Total Expenditures by Funding Source	**$**	**12,715,003**	**18,257,284**	**19,478,430**

Revenue Summary		2024-25 Actual	2025-26 Adopted	2026-27 Recom.
General Licenses & Permits	$	3,149,099	3,900,023	6,559,750
General Service Charges		3,811,715	4,593,569	6,627,300
Miscellaneous Revenue		54,103	0	0
Total Revenues	**$**	**7,014,917**	**8,493,592**	**13,187,050**

MAJOR BUDGET CHANGES

General Operating Fund

Item	Original Amount	Change	Recom. Budget
Business and Art Promotions Provides increased funding to support businesses, art promotions, and facilitation of activities in the Economic Development Division.	$ 15,000	150,000	165,000
Principal Planner Position (0.5 FTE) Provides funding for a Principal Planner position. 0.5 FTE is funded in the General Operating Fund, 0.3 FTE is funded in the Development Services Fund, and 0.2 FTE is funded in the Shoreline Regional Park Community Fund.	-	147,200	147,200
Advertising Costs Provides new funding to cover advertising costs for City newspaper notices related to public hearings.	-	25,000	25,000
Santa Clara County Planning Collaborative Membership Provides new funding for the City's annual participation in the Cities Association's Santa Clara County Planning Collaborative.	-	18,500	18,500

General Non-Operating Fund

Item	Original Amount	Change	Recom. Budget
Grant Programs (Limited-Period) Provides funding to continue the City's small business grant programs.	$ -	265,000	265,000
Development Review Improvements (Limited-Period) Provides funding for consultant services to assess and implement improvements to the City's planning permitting and land use processes.	-	250,000	250,000
Planning Consulting Services (Limited-Period) Provides funding for consultant services to support the implementation of the 2023-2031 Housing Element, Economic Vitality Strategy, and Council Work Plan.	-	125,000	125,000
Downtown Storefront Activation (Limited-Period) Provides funding to develop grant programs to support Downtown storefronts.	-	100,000	100,000

Item	Original Amount	Change	Recom. Budget
Contract Services for Downtown Strategies (Limited-Period) Provides funding to support the assessment of a Downtown Property-Based Improvement District (PBID).	$ -	53,000	53,000
Revolving Loan Administration (Limited-Period) Provides funding to administer a loan program to support small business recovery and long-term resiliency.	-	50,000	50,000

Development Services Fund

Item	Original Amount	Change	Recom. Budget
Plan Check, Staffing, and Inspection Services (Limited-Period) Provides funding for contract services to perform mandatory building and fire protection plan check, staffing, and inspection services.	$ -	600,000	600,000
Principal Planner Position (0.3 FTE) Provides funding for a Principal Planner position. 0.5 FTE is funded in the General Operating Fund, 0.3 FTE is funded in the Development Services Fund, and 0.2 FTE is funded in the Shoreline Regional Park Community Fund.	-	88,300	88,300
Fleet Maintenance Provides increased funding for the maintenance of the City's vehicle fleet.	57,000	5,000	62,000

Downtown Benefit Assessment Districts Fund

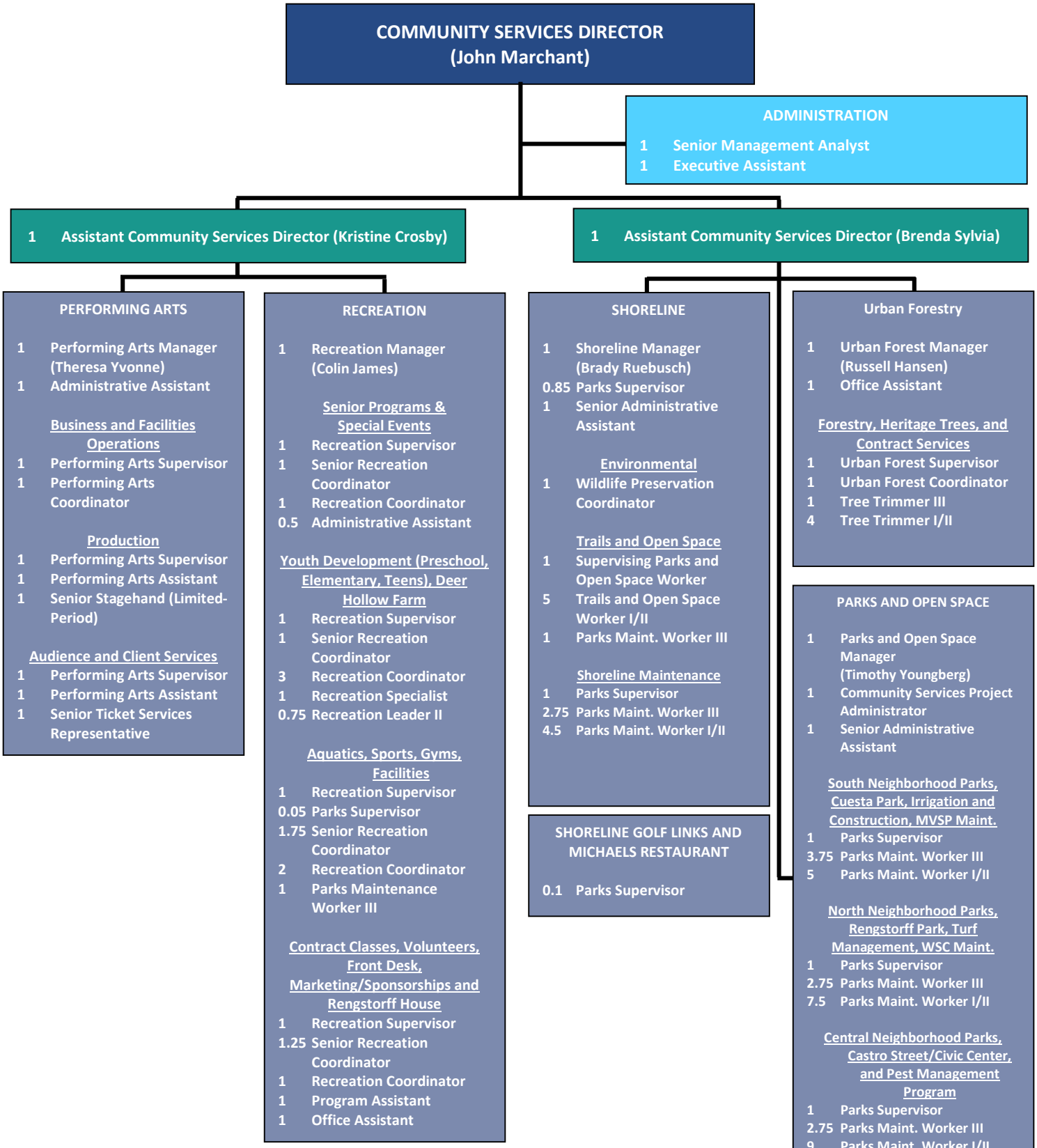
Item	Original Amount	Change	Recom. Budget
Parking Administration and Enforcement (Limited-Period) Provides funding for consultant services to support economic development of the Parking District.	$ -	150,000	150,000
City Utility Increase Provides increased funding for City utility services used by City departments, accounting for usage, utility rate adjustments, and higher gas and electricity costs.	235,900	65,900	301,800
Annual Parking Lot/Structure Cleaning Provides increased funding for the annual cleaning of Downtown parking facilities.	43,800	36,000	79,800

Shoreline Regional Park Community Fund

Item	Original Amount	Change	Recom. Budget
Principal Planner Position (0.2 FTE) Provides funding for a Principal Planner position. 0.5 FTE is funded in the General Operating Fund, 0.3 FTE is funded in the Development Services Fund, and 0.2 FTE is funded in the Shoreline Regional Park Community Fund.	$ -	58,900	58,900
Subscription Based Software Provides new funding for subscription based software utilized in the Economic Development Division.	-	3,000	3,000
Reallocate HDL Property Tax Service Reallocates funding for shared HdL Property Tax Services from Community Development Department to Finance and Administrative Services Department.	7,200	(7,200)	-

Note: Limited-period items do not show original budget due to their one-time nature.

COMMUNITY SERVICES DEPARTMENT



FISCAL YEAR 2026-27 POSITION TOTALS: 99.0 Full-Time
2.25 Regular Part-Time
1.0 Limited-Period

Community Services Department

DEPARTMENT MISSION STATEMENT

Building Community. Enriching Lives.

DEPARTMENT OVERVIEW

The Community Services Department is responsible for the operation of the Mountain View Center for the Performing Arts; for the continued development and operation of commercial and recreational activities at the City's 750-acre Shoreline at Mountain View Regional Park; for the maintenance and operation of Shoreline Golf Links/Michaels at Shoreline Restaurant and of Stevens Creek Trail; for the maintenance of City-owned parks, roadway landscaping, and street trees; and for delivery of recreation programs and services that make Mountain View a better place to live now and in the future.

DEPARTMENT DIVISIONS

Administration

The Administration Division manages the Community Services Department by providing leadership, policy development, administrative and technical support, and career development and training opportunities.

Performing Arts

The Performing Arts Division manages and operates the Mountain View Center for the Performing Arts, providing a well-equipped venue, technical and marketing support, ticketing services, and house management for a diverse schedule of community and regional performances.

Shoreline

The Shoreline Division oversees the operations, maintenance, environmental stewardship, commercial leases, regulatory permits, and park improvements at Shoreline at Mountain View including Stevens Creek and Permanente Creek Trails, as well as the Trails and Open Space Worker Program.

Shoreline Golf Links/Restaurant

The Shoreline Golf Links/Restaurant Division oversees the management and maintenance of the City's 18-hole golf course and Michaels at Shoreline Restaurant through a services contract.

Urban Forestry

The Urban Forestry Division maintains landscaping along roadways, medians, overpasses, and other nonpark City-owned lands, manages the Urban Forestry Program, administers the City's Heritage Tree Ordinance, and maintains 120.25 acres of landscape and 28,000 trees.

Parks and Open Space

The Parks and Open Space Division maintains the City's landscape assets at municipal facilities, 46 urban parks (206 acres), the Hetch Hetchy and Whisman Trails, and the Castro Street Pedestrian Mall. The Division also oversees the City's Integrated Pest Management Program.

Recreation

The Recreation Division offers programs and activities that foster community connections, lifelong learning, and healthy lifestyles at various parks, centers, and school sites throughout the city. Core program areas include aquatics, enrichment, facility reservations, fitness and wellness, outdoor education, senior programming, special events, sports, volunteers, and youth and teen programming

DEPARTMENT FUNCTIONS

Performance measures are related to Department Functions. If a Department Function has a measure tied to it, it will be noted in the parenthesis with an "PM". (e.g., PM 1, 2, 3).

- Assure that services provided are responsive to community needs. (PM 2, 3, 4, 5, 6, 7, 8, 9, 10, 11, 12, 13)
- Analyze the Department's services to assure they are provided in a cost-effective manner. (PM 1, 6, 14)
- Continue to monitor and evaluate use of recycled water and maintain current aesthetics and plant health.
- Provide access to performing arts facilities and deliver high quality service for clients and licensees. (PM 3)
- Provide diverse entertainment experiences for Mountain View Center for the Performing Arts patrons from across the region. (PM 3)
- Provide education and outreach opportunities to the community.
- Comply with various regulatory agency requirements as they relate to wetlands, wildlife, and land use in the Shoreline at Mountain View area.
- Provide the community and visitors a safe and secure outdoor recreation experience by proper maintenance and supervision of trails, pathways, roadway/landscaped areas, turf areas, and facilities in the Shoreline and North Bayshore areas. (PM 4, 5, 6, 7, 8)
- Manage and operate Shoreline Golf Links and Michaels at Shoreline Restaurant in such a manner as to maximize operating revenues and control operating expenses. (PM 14)
- Provide golfing customers an enjoyable golfing experience, including enhanced playing conditions and high levels of customer service. (PM 14)

- Manage the Urban Forestry Program, including maintenance of street, median, and park trees, and enforcement of the Heritage Tree Ordinance. (PM 4, 5)

- Maintain all City landscaped areas, including parks, Stevens Creek Trail, Permanente Creek Trail, medians, roadways, vacant land, and public facilities. (PM 4, 5, 6, 7, 8)

- Conduct safety inspections of all park and playground areas and equipment. (PM 8)

- Monitor and evaluate Recreation Cost-Recovery Policy goals as approved by the City Council.

- Continue to implement positive and constructive activities for youth. (PM 9.a.)

- Provide or facilitate scheduling of youth, adult, and older adult recreation activities, sports, classes, events, and facility rentals at the Community Center, Senior Center, The View Teen Center, Mountain View Sports Pavilion, Whisman Sports Center, Graham Athletic Sports Complex, Crittenden Athletic Sports Complex, Shoreline Athletic Fields, Cuesta Tennis Center, historic Adobe Building, and Rengstorff House as well as various park areas and school sites. (PM 9, 10, 11, 12, 13)

- Provide environmental education classes and camps at Deer Hollow Farm.

- Coordinate the Citywide volunteer program and establish effective partnerships with community-based organizations.

- Provide a comprehensive aquatics program using Eagle Park Pool and the Rengstorff Park Aquatics Center.

- Plan, implement, and review Citywide special events. (PM 11)

MAJOR DEPARTMENTAL GOALS/PROJECTS/INITIATIVES FOR FISCAL YEAR 2026-27

(Items in **bold** *are related to FY 25-27 Council Work Plan projects)*

- **Establish citywide objective design standards for streamlined and improved project development. (Collaboration with the Community Development, Community Services, and Public Works Departments**

- **Continue to review and make periodic amendments to the Municipal Code to remove contradictory, unenforceable, or outdated sections. (Collaboration with the Community Development, Community Services, and Public Works Departments and the City Attorney and City Manager's Offices)**

- **Continue to review and implement pickleball solutions. (Collaboration with the Community Services and Public Works Departments)**

- **Create a framework to support volunteer organizations working with the City.**

- **Complete a nexus study examining parks and recreation development impact fees and the City's existing parkland dedication in-lieu fee requirements. (Collaboration with Community Services, Community Development and Public Works Department, and the City Attorney's Office)**

- Complete multiple renovation projects at Shoreline including: renovating greenside bunkers at Shoreline Golf Links, replacing the scow playground structure, and relandscaping the Shoreline Lake cove and kayak hill.

- Advance various projects listed in the Shoreline Wildlife Management Plan including the Water Control Improvement Project (23-44) as it pertains to the Sailing Lake Island. (Collaboration with Community Services and Public Works Departments)

- Construct the Shoreline Bistro expansion and renovation project. (Collaboration with the Community Services and Public Works Departments)

- Support the development of a Dark Skies ordinance (Collaboration with the Community Development, Community Services and Public Works Department).

- Continue to collaborate with the Los Altos School District on the design of the shared-use open space at the new school site on California Street. (Collaboration with Community Services and Public Works Departments)

- Begin implementation of immediate action items adopted through the Parks and Recreation Strategic Plan and provide an annual update on progress. (Collaboration with Community Development and Public Works Department and the City Manager's Office)

- Complete improvements at Eagle Park Pool related to the replacement of the deck, pool plaster, bulkhead, and pool lighting. (Collaboration with Public Works Department)

- Begin design of Thompson Park. (Collaboration with Public Works Department)

- Continue the design of Monta Loma School Field renovations. (Collaboration with Public Works Department)

- Begin implementation of immediate action items adopted through the Biodiversity and Urban Forest Plan and provide an annual update on progress. (Collaboration with Community Development and Public Works Department, and the City Manager's Office)

- Begin implementation of the new Computerized Maintenance Management System (CMMS) software for work plans and asset management in the Parks, Urban Forest, and Shoreline divisions.

- Continue upgrading and enhancing the Mountain View Center for the Performing Arts with modern sound, lighting, and audio/visual systems to meet current production standards, while also updating seating and providing improved ticketing software and flexible event management.

- Prepare for the MVCPA's 35th anniversary, a milestone that highlights Mountain View's enduring commitment to the performing arts and the community's vital support over the years.

PERFORMANCE/WORKLOAD MEASURES

The City of Mountain View utilizes performance and workload measures to demonstrate the effectiveness and efficiency of City operations, as well as the staff effort required to provide programs and services. Each department has a series of performance and workload measures that serve to provide City management, the City Council, and the community with timely and relevant information on departmental operations.

In many cases, a measure will have both a workload and a performance component, as workload may be a factor that drives performance. When this is the case, it is important that these measures are presented together to ensure that the performance outcome is shown in the proper context. All performance measures include a target, and that target is based on the budgeted resources provided to that particular function at the expected level of service demand. Over time, the workload and performance results can be utilized to evaluate operational performance and inform decisions about how budget resources should be allocated.

In limited cases, measures will be defined as informational. Informational measures are those that are neither a function of workload nor performance but were determined to be important enough to department operations to include with the other measures.

Measure Number	Responsible Division/ Section	Measure	Measure Type	2025-26 Target	2025-26 6 Months	2026-27 Target
1	Departmental	Percentage of actual expenditures to budgeted expenditures for department operations.	Performance	<100%	51.3%	<100%
2	Administration	Open space acres per 1,000 population (including North Bayshore).	Performance	>3	>3	>3
3	Center for Performing Arts	Number of performances for the Mountain View Center for the Performing Arts:				
		a. Main stage	Performance	250	145	240[(A)]
		b. Second stage	Performance	170	86	160
4	Urban Forestry	Number of trees trimmed and percent trimmed as a total of trees maintained.	Workload	5,000	5,686	6,000
			Performance	16%	19%	20%
5	Urban Forestry	Number of trees planted.	Workload	200	32	300
6	Parks	Number of park and open space acres maintained and cost of maintenance per acre	Workload	-	N/A[(B)]	-
			Performance	<$25,000	$20,939	<$25,000

Measure Number	Responsible Division/ Section	Measure	Measure Type	2025-26 Target	2025-26 6 Months	2026-27 Target
		(excluding natural habitat).				
7	Parks	Per park acre water consumption.	Performance	<900 units	419	<900 units
8	Parks	Number of playground inspections completed and percent of playgrounds inspected.	Workload	-	307	-
			Performance	100%	50%	100%
9	Recreation	Total number of recreation program participants that are:				
		a. Youth	Workload	-	6,055	-
		b. Adults	Workload	-	434	-
10	Recreation	Percent of recreation program participants that are Mountain View residents.	Performance	>85%	91%	>85%
11	Recreation	Number of Department-led special event days.	Workload	-	47	-
12	Recreation	Percent of capacity for facility use (hours booked/total hours available):				
		a. Community Center	Performance	>25%	23%	>25%
		b. Senior Center	Performance	>35%	25%	>35%
		c. Adobe Building	Performance	>35%	16%	>35%
		d. Gyms	Performance	>50%	34%	>50%
		e. Athletic Fields	Performance	>30%	19%	>30%
		f. BBQ Areas	Performance	>30%	25%	>30%
13	Recreation	Percent of growth in number of Recreation program participants.	Performance	5%	Reported Annually	5%
14	Golf	Percent of cost recovery for golf operations.	Performance	100%	100%	100%
	Departmental	Number of Ask Mountain View queries received.	Informational	-	320	-
	Departmental	Number of students that attended Deer	Informational	-	1,477	-

Measure Number	Responsible Division/ Section	Measure	Measure Type	2025-26 Target	2025-26 6 Months	2026-27 Target
		Hollow Farm for school-year field trips.				
	Departmental	Number of trees delivered to residents through the Arbor Day Tree Giveaway program	Informational	-	192	-
	Departmental	Number of meals provided through the Senior Nutrition Program.	Informational	-	23,624	-
	Departmental	Number of tickets sold for performances at the Center for the Performing Arts.	Informational	-	33,208	-
	Departmental	Number of hours reserved at the Community Center, Senior Center, Historic Adobe Building, gymnasiums, BBQ areas and athletic fields.	Informational	-	38,254	-
	Departmental	Number of recreation class and camp enrollment transactions processed.	Informational	-	3,928	-
	Departmental	Number of teens that attended Teen Job Fairs.	Informational	-	0[(C)]	-
	Departmental	Number of visitors to the Rengstorff House through the historic home tours program.	Informational	-	876	-

[(A)] Targets slightly lower for FY26-27 as maintenance will be occurring at MVCPA.
[(B)] Number of acres maintained annually is currently measured at 216 acres. Acres maintained is not tracked monthly so there is no 6-month actual to report.
[(C)] Teen job fairs are in spring season.

Positions Summary	2024-25 Adjusted	2025-26 Adopted	2026-27 Recom.
Community Services Director	1	1	1
Assistant Community Services Director	2	2	2
Shoreline Manager	1	1	1
Performing Arts Manager	1	1	1
Urban Forest Manager	1	1	1
Parks and Open Space Manager	1	1	1
Recreation Manager	1	1	1
Performing Arts Supervisor	3	3	3
Urban Forest Supervisor	1	1	1
Parks Supervisor	5	5	5
Performing Arts Coordinator	1	1	1
Recreation Supervisor	4	4	4
Senior Recreation Coordinator	5	5	5
Recreation Coordinator	7	7	7
Urban Forest Coordinator	1	1	1
Tree Trimmer III	1	1	1
Tree Trimmer I/II	4	4	4
Parks Maintenance Worker III	12	13 *2	14*3
Parks Maintenance Worker I/II	26	26 *2	26
Supervising Parks and Open Space Worker	1	1	1
Trails and Open Space Worker I/II	0	0	5*4
Parks and Open Space Worker I/II	5	5	0*4
Senior Management Analyst	1	1	1
Community Services Project Administrator	1	1	1
Executive Assistant	1	1	1
Program Assistant	1	1	1
Senior Administrative Assistant	2	2	2
Administrative Assistant	1.5	1.5	1.5
Office Assistant	2	2	2
Performing Arts Assistant	2	2	2
Recreation Specialist	1	1	1
Wildlife Preservation Coordinator	1	1	1
Senior Ticket Service Representative	1	1	1
Recreation Leader II	0.75	0.75	0.75
Total Regular	99.25	100.25	101.25
Total Part-Time Hourly	55.84	55.84	57.71*3
Total Positions	**155.09** *1	**156.09** *1	**157.09** *1

*1 In addition there is a limited-period Senior Stagehand position.

*2 Midyear reclassification of a Parks Maintenance Worker I/II position to Parks Maintenance Worker III and addition of a Parks Maintenance Worker I/II position

*3 Addition of a Parks Maintenance Worker III position and hourly Stagehand wages.

*4 Midyear reclassification of five Parks and Open Space Worker I/II positions to Trails and Open Space Worker I/II.

Expenditure Summary		2024-25 Actual	2025-26 Adopted	2026-27 Recom.
Salaries, Wages and Benefits	$	19,149,198	23,081,552	24,087,111
Supplies and Other Services		12,280,406	13,219,604	13,494,675
Capital Outlay and Equipment Replacement		575,683	481,600	452,000
Interfund Expenditures		628,554	730,000	800,000
Total Expenditures		**32,633,841**	**37,512,756**	**38,833,786**
Expenditures by Division				
Community Services Administration		2,107,002	2,195,970	2,311,759
Performing Arts		2,214,242	2,281,976	2,878,894
Shoreline		2,253,872	3,133,222	3,081,026
Shoreline Golf Links/Restaurant		4,197,251	4,232,163	4,580,856
Urban Forestry		2,719,109	3,261,202	3,438,319
Parks and Open Space		10,479,203	12,399,859	12,486,748
Recreation		8,663,162	10,008,364	10,056,184
Total Expenditures by Division		**32,633,841**	**37,512,756**	**38,833,786**
Expenditures by Funding Source				
General Operating		22,496,409	26,102,687	26,868,033
General Non-Operating		405,664	425,900	436,400
Shoreline Golf Links/Restaurants		4,197,251	4,232,163	4,580,856
Shoreline Regional Park Community		5,084,275	6,482,906	6,626,997
Equipment Replacement Reserve		450,242	269,100	321,500
Total Expenditures by Funding Source	**$**	**32,633,841**	**37,512,756**	**38,833,786**

Revenue Summary		2024-25 Actual	2025-26 Adopted	2026-27 Recom.
Fines & Forfeitures	$	38,340	3,000	3,000
Rents & Leases		1,198,277	1,012,900	943,000
Local Intergovernmental Revenue		142,700	143,000	143,000
Recreation Service Charges		2,769,030	2,598,400	2,836,800
Golf Course Service Charges		3,109,060	3,162,430	3,828,036
Restaurant Revenue		1,322,081	1,527,200	1,495,266
General Service Charges		397,068	369,500	405,500
Miscellaneous Revenue		969,936	798,400	1,040,100
Interfund Revenue Transfers		55,000	55,000	55,000
Total Revenues	**$**	**10,001,492**	**9,669,830**	**10,749,702**

MAJOR BUDGET CHANGES

General Operating Fund

Item	Original Amount	Change	Recom. Budget
Stagehand Wages Provides funding for wages for hourly Stagehands at the Mountain View Center for Performing Arts (MVCPA) to support year-round operations.	$ 73,900	150,000	223,900
Forestry Outreach and Education Provides funding to continue and expand services with the non-profit Canopy for community outreach, education programs, and tree plantings. Funding is split between the General Operating Fund and the Tree Mitigation Fund.	-	125,000	125,000
City Utility Increase Provides increased funding for City utility services used by City departments, accounting for usage, utility rate adjustments, and higher gas and electricity costs.	3,033,700	92,500	3,126,200
Active Net Fee Increase Provides increased funding for the cost of the department's registration software system, Active Net.	129,000	77,000	206,000
Fleet Maintenance Provides increased funding for the maintenance of the City's vehicle fleet.	652,000	63,000	715,000
Landscape Maintenance Contract Provides increased funding for the roadways landscape maintenance contract.	360,900	44,800	405,700
Printing Services for the Mountain View Center for Performing Arts (MVCPA) Provides increased funding for production and distribution services of printed materials for the Mountain View Center for Performing Arts (MVCPA).	40,200	36,000	76,200
Pride Celebration Event Provides funding for the costs of personnel, advertising, and contracts related to the annual Pride celebration event.	-	34,300	34,300

Item	Original Amount	Change	Recom. Budget
Training and Conference Provides increased funding for the cost of development, training, and conferences for the Community Services Department. Funding is split between the General Operating Fund and the Shoreline Regional Park Community Fund.	$ 30,700	20,000	50,700
Community Programming Provides funding to support year-round inclusive performances and programming at the Magical Bridge Playground's community stage.	-	18,600	18,600
Reallocate Mountain View Center for Performing Arts (MVCPA) Venue Management Software Costs Reallocates funding from the Information Technology department to the Community Services Department for the Mountain View Center for Performing Arts (MVCPA) Venue Management Software.	-	18,500	18,500
County Environmental Health Permit Fees Provides new funding for annual permit fees issued by the Santa Clara County Department of Environmental Health. The total cost of $4,500 is offset by wages in the General Operating Fund.	-	-	-
Reallocate Janitorial Services Reallocates funding from the Community Services Department to the Public Works Department for janitorial services. Funding is split between the General Operating Fund and the Shoreline Regional Park Community Fund.	385,200	(385,200)	-

General Non-Operating Fund

Item	Original Amount	Change	Recom. Budget
Mountain View Center for Performing Arts (MVCPA) 35th Anniversary Event (Limited-Period) Provides funding to support programming for the 35th anniversary of the Mountain View Center for Performing Arts.	$ -	186,200	186,200
Senior Stagehand Position (1.0 FTE) (Limited-Period) Provides funding to continue a limited-period Senior Stagehand position.	-	158,700	158,700

Item	Original Amount	Change	Recom. Budget
Power Washing Services (Limited-Period) Provides increased funding for power washing services along the Castro Street Pedestrian Mall corridor.	$ -	46,500	46,500
Teen Programming (Limited-Period) Provides funding for college and career-oriented programs at The View Teen Center.	-	28,000	28,000
Ellipticals at the Senior Center (Limited-Period) Provides funding for ellipticals at the Senior Center.	-	17,000	17,000

Shoreline Golf Links Fund

Item	Original Amount	Change	Recom. Budget
City Utility Increase Provides increased funding for City utility services used by City departments, accounting for usage, utility rate adjustments, and higher gas and electricity costs.	$ 611,600	169,900	781,500

Michaels at Shoreline Restaurant Fund

Item	Original Amount	Change	Recom. Budget
City Utility Increase Provides increased funding for City utility services used by City departments, accounting for usage, utility rate adjustments, and higher gas and electricity costs.	$ 137,600	8,400	146,000

Shoreline Regional Park Community Fund

Item	Original Amount	Change	Recom. Budget
Biological Services Contract (Limited-Period) Provides funding for biological contractor services at Shoreline.	$ -	210,000	210,000
Parks Maintenance Worker III Position (1.0 FTE) Provides new funding for a Parks Maintenance Worker III position.	-	207,200	207,200

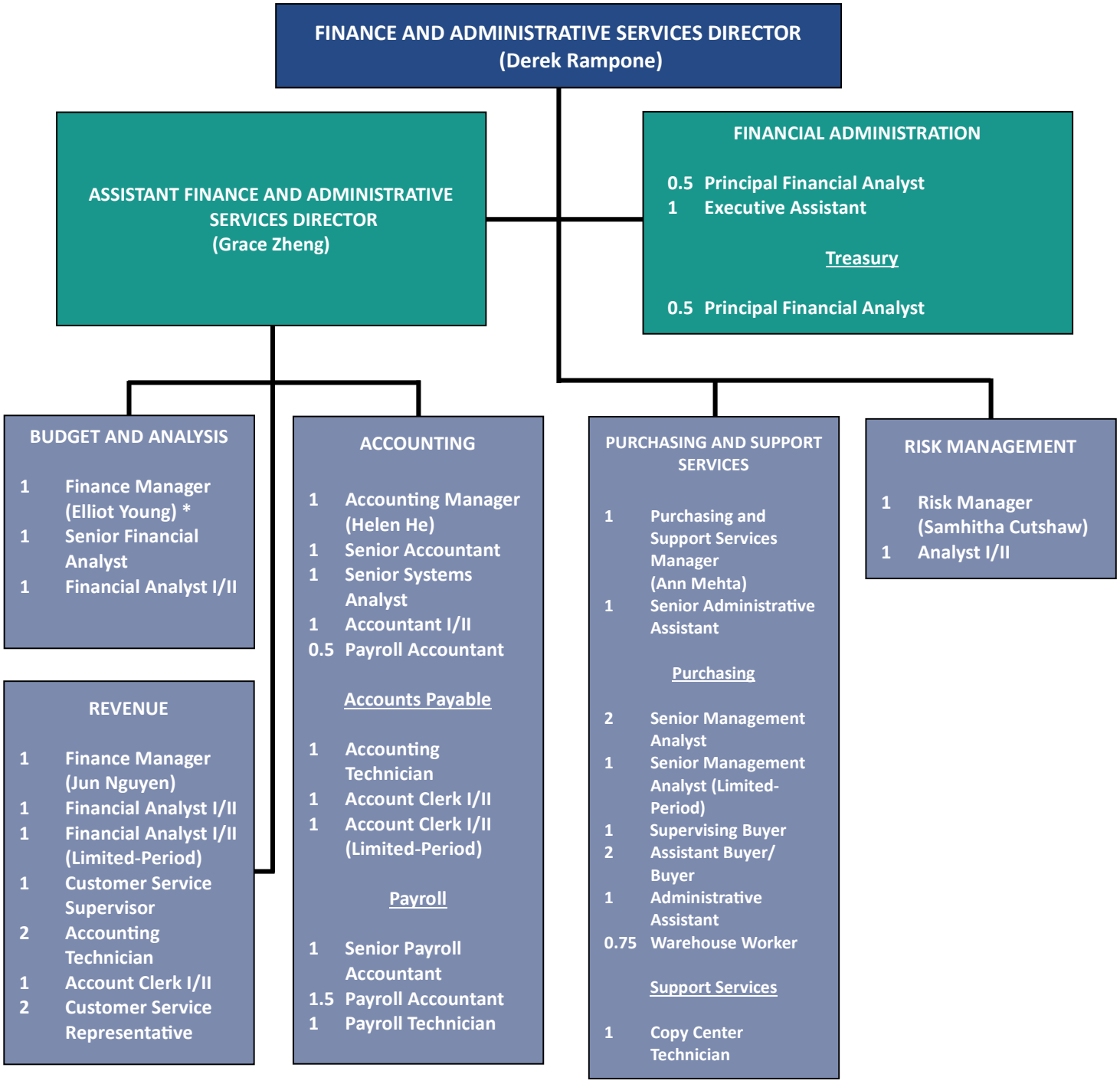
Item	Original Amount	Change	Recom. Budget
City Utility Increase Provides increased funding for City utility services used by City departments, accounting for usage, utility rate adjustments, and higher gas and electricity costs.	$ 850,000	55,100	905,100
Landscape Maintenance Contract Provides increased funding for the roadways landscape maintenance contract.	76,500	28,200	104,700
Fleet Maintenance Provides increased funding for the maintenance of the City's vehicle fleet.	78,000	7,000	85,000
Training and Conference Provides increased funding for the cost of development, training, and conferences for the Community Services Department. Funding is split between the General Operating Fund and the Shoreline Regional Park Community Fund.	2,700	2,200	4,900
Reallocate Janitorial Services Reallocates funding from the Community Services Department to the Public Works Department for janitorial services. Funding is split between the General Operating Fund and the Shoreline Regional Park Community Fund.	73,700	(73,700)	-

Tree Mitigation Fund

Item	Original Amount	Change	Recom. Budget
Forestry Outreach and Education Contract (Canopy) Provides funding to continue and expand services with the non-profit Canopy for community outreach, education programs, and tree plantings. Funding is split between the General Operating Fund and the Tree Mitigation Fund.	$ -	200,000	200,000

Note: Limited-period items do not show original budget due to their one-time nature.

FINANCE AND ADMINISTRATIVE SERVICES DEPARTMENT



FISCAL YEAR 2026-27 POSITION TOTALS: 36.0 Full-Time
0.75 Regular Part-Time
3.0 Limited-Period

* Underfilled as a Principal Financial Analyst.

Finance and Administrative Services Department

DEPARTMENT MISSION STATEMENT

Financial stewardship through collaboration, transparency, and quality service.

DEPARTMENT OVERVIEW

The Finance and Administrative Services Department is responsible for administration of the financial affairs and internal support activities of the City; providing financial/analytical, purchasing, and Workers' Compensation and liability support to all City departments and programs; managing the City's investment portfolio; and coordinating the City's budget process and annual independent audit. Specifically, the department processes payroll, accounts receivable, utility billings, all City revenues, accounting entries, accounts payable, financial reporting, purchase orders, labor compliance, contract documents, and Workers' Compensation and property loss claims. The department is also responsible for warehousing and central receiving, copying and printing, and mail for internal support functions and manages the City's general liability, property insurance, and industrial disability retirement programs. In addition, the department provides staff support to the Council Finance Committee and Investment Review Committee.

DEPARTMENT DIVISIONS

Financial Administration

The Financial Administration Division manages the Finance and Administrative Services Department, providing leadership, policy development, administrative and technical support, and career development and training opportunities.

Budget and Analysis

The Budget and Analysis Division supports the City Council, City Manager's Office, and other City departments by analyzing economic trends, forecasting revenues, monitoring finances, managing the budgeting system, and producing financial reports and budget documents.

Revenue

The Revenue Division manages billing, collections, and deposits for various City services, tracks revenues in the financial system, and serves as the primary customer service contact for the Finance and Administrative Services Department.

Accounting

The Accounting Division oversees the City's financial records in compliance with regulations and accounting standards, manages citywide accounting policies, coordinates audits, and prepares financial reports. It also handles accounts payable by reconciling financial documents and processes biweekly payroll and related employee benefit reports.

Purchasing and Support Services

The Purchasing and Support Services Division oversees the City's procurement and support functions, ensuring cost-effective acquisition of goods and services, managing contracts, and handling warehousing, mail, and surplus property. It also provides pool vehicles, printing, graphic design, and other support services to City departments.

Risk Management

The Risk Management Division oversees the City's exposure to loss by managing insurance, self-insurance, workplace safety, and liability programs, including Workers' Compensation and property loss recovery. It also handles OSHA reporting and advises departments on contract insurance requirements.

DEPARTMENT FUNCTIONS

Performance measures are related to Department Functions. If a Department Function has a measure tied to it, it will be noted in the parenthesis with an "PM". (e.g., PM 1, 2, 3).

- Plan, monitor, and report in a timely and accurate manner the City's financial and budgetary position; provide financial analysis and recommendations on major financial issues facing the City. (PM 1, 5)
- Manage the City budget process and produce the annual City budget. (PM 2)
- Provide staff support to the Council Finance Committee (CFC) and Investment Review Committee (IRC).
- Manage investment of City funds with the objectives of minimizing risk and meeting cash flow requirements while earning market rates of return.
- Manage the City's debt obligations, including special assessment debt; monitor the City's credit rating; recommend and manage issuance of new debt as appropriate. (PM 4)
- Provide timely, accurate, and cost-efficient financial processing. (PM 8, 9)
- Process billing and collection of charges for utility and miscellaneous services, providing a high level of accuracy and customer service to residents and businesses. (PM 6)
- Manage the City's centralized financial, budgetary control, and payroll/HR systems, delivering accurate and timely processing of financial transactions and on-time information. (PM 5, 9)
- Coordinate and assist with the City's annual independent audit; prepare the Annual Comprehensive Financial Report, required State reports, and other reports as necessary. (PM 2, 3, 7)
- Provide efficient and effective centralized purchasing services, as required by the City Charter and City Code, and maximum returns on the sale of surplus property. (PM 10, 11, 12, 13)
- Provide cost-beneficial, centralized document reproduction, and mail distribution services. (PM 14)

- Manage the City's comprehensive general liability, property, loss control, Workers' Compensation, and industrial disability retirement programs, including self-insurance programs and excess insurance coverage for catastrophic loss. (PM 15, 16)

MAJOR DEPARTMENTAL GOALS/PROJECTS/INITIATIVES FOR FISCAL YEAR 2026-27

(Items in **bold** *are related to FY 25-27 Council Work Plan projects)*

- **Continue to update Council Policies, legislative/contract templates, and other documents. (Collaboration with the Community Development, Finance and Administrative Services, and Information Technology Departments, and the City Attorney's, City Clerk's, and City Manager's Offices)**

- Implement the City's new Utility Billing including system configuration, testing, and go-live, to streamline billing and payment processing, improve accuracy and efficiency, and enhance the overall customer experience.

- Replace DataNow system and begin implementation of new cashiering system, including new business license system.

- Implement fiscal requirements related to potential 2026 Revenue Measure, if passed by the voters in November 2026.

- Procure contract management software system (Collaboration with Finance and Administrative Services and Information Technology Departments and City Attorney's Office).

- Assist Public Works Department with procurement and implementation of the Smart Meter Program. (Collaboration with Finance and Administrative Services and Public Works Departments).

- Develop and implement a formal structured onboarding program specific to FASD employees to support early and long-term success, consistency, and knowledge transfer.

- Partner with the Economic Vitality Team to implement a coordinated, multi-department approach for outreach to the City's top sales, transient occupancy, and business license taxpayers. (Collaboration with the Community Development and Finance and Administrative Services Departments).

- Implement financing plan and ongoing fiscal oversight for the Public Safety Building project.

PERFORMANCE/WORKLOAD MEASURES

The City of Mountain View utilizes performance and workload measures to demonstrate the effectiveness and efficiency of City operations, as well as the staff effort required to provide programs and services. Each department has a series of performance and workload measures that serve to provide City management, the City Council, and the community with timely and relevant information on departmental operations.

In many cases, a measure will have both a workload and a performance component, as workload may be a factor that drives performance. When this is the case, it is important that these measures are presented together to ensure that the performance outcome is shown in the proper context. All performance measures include a target, and that target is based on the budgeted resources provided to that particular function at the expected level of service demand. Over time, the workload and performance results can be utilized to evaluate operational performance and inform decisions about how budget resources should be allocated.

In limited cases, measures will be defined as informational. Informational measures are those that are neither a function of workload nor performance but were determined to be important enough to department operations to include with the other measures.

Measure Number	Responsible Division/ Section	Measure	Measure Type	2025-26 Target	2025-26 6 Months	2026-27 Target
1	Departmental	Percentage of actual expenditures to budgeted expenditures for department operations.	Performance	<100%	60.8%	<100%
2	Departmental	Number of annual awards received in relation to number of awards applied for from professional associations. 1. Annual Comprehensive Financial Report (ACFR) Award 2. Budget Awards (two) 3. Procurement Award 4. Popular Annual Financial Report (PAFR) Award	Performance	5:5	4:2[(A)]	5:5
3	Departmental	Number of regulatory reports filed and percent in compliance and on time.	Workload	-	4	-
			Performance	100%	100%	100%
4	Treasury	Maintain the City's credit rating at AAA.	Performance	Yes	Yes	Yes

Measure Number	Responsible Division/ Section	Measure	Measure Type	2025-26 Target	2025-26 6 Months	2026-27 Target
5	Budget	Percentage variance between estimated actuals from midyear budget update and final actuals for major revenues (property tax, sales tax, transient occupancy tax, and rent/leases).	Performance	+ / -5%	Reported Annually	+ / -5%
6	Revenue	Number of utility billing cycles processed and percent completed within 20 days of the meter reading.	Workload	-	30	-
			Performance	90%	100%	90%
7	Accounting	The City's annual financial report is certified by the independent audit firm and receives an unmodified opinion.	Performance	Yes	Yes	Yes
8	Accounts Payable	Increase in percentage of vendors/customers using direct deposit for payment, based on 218 vendors.	Performance	>1%	7%	>1%
9	Payroll	Percent of payroll payments processed outside of the normal cycle, based on 11,622 payments.	Performance	<1%	<1%	<1%
10	Purchasing	Percentage of time purchase order issued timely: 7 days (Purchases not requiring additional bids or documents) 14 days (Purchases requiring additional documents) 30 days (Informal purchases requiring bids with specifications or scope of work) 60 days (Formal purchases requiring bids and noticing) 90 - 120 days Request for Proposals and other complex purchases)	Performance	>89%	89.3%	>89%

Measure Number	Responsible Division/ Section	Measure	Measure Type	2025-26 Target	2025-26 6 Months	2026-27 Target
11	Purchasing	Number of solicitations and percent awarded within agreed upon timeframe.	Workload	-	450	-
			Performance	>85%	89%	>85%
12	Purchasing	Number of contracts and agreements.	Workload	-	352	-
13	Purchasing	Number of contracts issued timely: Standard Agreements: 15 days Non-standard Agreements: 30 days	Workload	-	293	-
14	Purchasing	Number of Copy Center work orders and percent completed within agreed upon timeframe.	Workload	-	124	-
			Performance	>99%	100%	>99%
15	Risk Management	Total cost of workers' compensation program as a percentage of payroll.	Performance	<3%	3.2%	<3%
16	Risk Management	Ratio of workers' compensation claims closed to claims opened.	Performance	1:1	1.14:1	1:1
	Departmental	Number of Ask Mountain View queries received.	Informational	-	31	-

[A] Annual Comprehensive Financial Report (ACFR) and Budget (California Society of Municipal Finance Officers [CSMFO]) awards have been submitted for. Popular Annual Financial Report (PAFR) award will be submitted for. Results are unknown but it is anticipated that the City will continue to receive these awards.

Positions Summary	2024-25 Adjusted	2025-26 Adopted	2026-27 Recom.
Finance and Administrative Services Director	1	1	1
Assistant Finance and Admin Services Director	1	1	1
Purchasing and Support Services Manager	1	1	1
Risk Manager	1	1	1
Accounting Manager	1	1	1
Finance Manager	2	2	2
Principal Financial Analyst	0	1*2	1
Senior Systems Analyst	0	0	1*7
Senior Payroll Accountant	1	1	1
Senior Management Analyst	2	2	2
Senior Financial Analyst	1	1	1
Senior Accountant	1	1	1
Payroll Accountant I/II	2	2	2
Financial Analyst I/II	2	2	2
Analyst I/II	1	1	1
Accountant I/II	1	1	1
Supervising Buyer	1	1	1
Document Processing Supervisor	1	0*3	0
Customer Service Supervisor	1	1	1
Assistant Buyer/Buyer	2	2	2
Payroll Technician	1	1	1
Accounting Technician	2	3*4	3
Account Clerk I/II	3	2*4	2
Document Processing Technician III	2	0*2/5	0
Document Processing Technician I/II	1.5	0*6	0
Warehouse Worker	0.5	0.5	0.75*8
Executive Assistant	1	1	1
Copy Center Technician	1	1	1
Customer Service Representative	2	2	2
Senior Administrative Assistant	1	1	1
Administrative Assistant	0	1*6	1*8
Total Regular	38	35.5	36.75
Total Part-Time Hourly	0.30	0.30	0.30
Total Positions	**38.30*1**	**35.80*1**	**37.05*9**

*1 In addition there are the following limited-period positions: Senior Management Analyst and Financial Analyst I/II.

*2 Reclassification of a Document Processing Technician III position to a Principal Financial Analyst.

*3 Transfer and reclassification of a Document Processing Supervisor position to an Analyst I/II position in the City Clerk's Office.

*4 Reclassification of an Account Clerk I/II position to Accounting Technician.

*5 Transfer and reclassification of a Document Processing Technician III position to a Documents and Records Specialist in the Community Development and Public Works Departments. This position will be split half-time in each department.

*6 Elimination of a half-time Document Processing Technician I/II position and reclassification of a Document Processing Technician I/II position to an Administrative Assistant.

*7 Midyear transfer and reclassification of a Senior IT Analyst position from the Information Technology Department to Senior Systems Analyst.

*8 Addition of 0.25 FTE to the Warehouse Worker position.

*9 In addition there are the following limited-period positions: Senior Management Analyst, Financial Analyst I/II, and Account Clerk I/II.

Expenditure Summary		2024-25 Actual	2025-26 Adopted	2026-27 Recom.
Salaries, Wages and Benefits	$	7,445,772	8,758,634	9,339,905
Supplies and Other Services		10,887,144	11,658,098	12,078,798
Capital Outlay and Equipment Replacement		41,964	0	0
Interfund Expenditures		14,148	42,000	46,000
Total Expenditures		**18,389,028**	**20,458,732**	**21,464,703**
Expenditures by Division				
Financial Administration		1,396,355	1,587,226	1,772,508
Financial Management[1]		2,524,917	0	0
Budget and Analysis[1]		0	768,875	794,555
Revenue[1]		0	2,405,370	2,588,484
Accounting		1,957,898	2,194,299	2,485,031
Purchasing and Support Services		2,525,206	2,787,189	2,663,560
Risk Management		9,984,652	10,715,773	11,160,565
Total Expenditures by Division		**18,389,028**	**20,458,732**	**21,464,703**
Expenditures by Funding Source				
General Operating		7,768,382	8,682,518	9,289,291
General Non-Operating		104,245	330,900	282,100
Shoreline Regional Park Community		7,581	132,500	142,200
Water		1,028,499	1,156,606	1,199,904
Workers Compensation Insurance		4,826,710	4,754,500	4,754,500
Unemployment Self-Insurance		20,581	27,250	52,250
Liability Self-Insurance		4,633,030	5,374,458	5,744,458
Total Expenditures by Funding Source	**$**	**18,389,028**	**20,458,732**	**21,464,703**

[1] Reorganization of the Financial Management Division to the Budget and Analysis Division and Revenue Division.

Revenue Summary		2024-25 Actual	2025-26 Adopted	2026-27 Recom.
General Service Charges	$	16,037	15,000	15,000
Miscellaneous Revenue		423,562	83,000	83,000
Total Revenues	**$**	**439,599**	**98,000**	**98,000**

MAJOR BUDGET CHANGES

General Operating Fund

Item	Original Amount	Change	Recom. Budget
Warehouse Worker Position (0.25 FTE) Provides funding to increase the Warehouse Worker position from 0.50 to 0.75 FTE	$ 89,600	44,800	134,400
Fleet Maintenance Provides increased funding for the maintenance of the City's vehicle fleet.	42,000	4,000	46,000

General Non-Operating Fund

Item	Original Amount	Change	Recom. Budget
Senior Management Analyst Position (1.0 FTE) (Limited-Period) Provides funding to continue a Senior Management Analyst position in the Purchasing Division	$ -	266,100	266,100
Treadmills (Limited-Period) Provides funding for two new treadmills in the City Hall gym.	-	12,000	12,000
Furniture for Plaza Conference Room (Limited-Period) Provides funding for furniture in the Plaza Conference Room.	-	4,000	4,000

Shoreline Regional Park Community Fund

Item	Original Amount	Change	Recom. Budget
Reallocate HDL Property Tax Services Reallocates funding for shared HdL Property Tax Services from Community Development Department to Finance and Administrative Services Department.	$ -	7,200	7,200
HdL Property Tax Services Provides increased funding for HdL Property Tax Services.	7,200	2,500	9,700

Water Fund

Item	Original Amount	Change	Recom. Budget
Financial Analyst I/II Position (1.0 FTE) ($245,900 offset by charges to CIPs) (Limited-Period) Provides funding to backfill the Financial Analyst position for the utility billing system implementation project.	$ -	-	-

Liability Insurance Fund

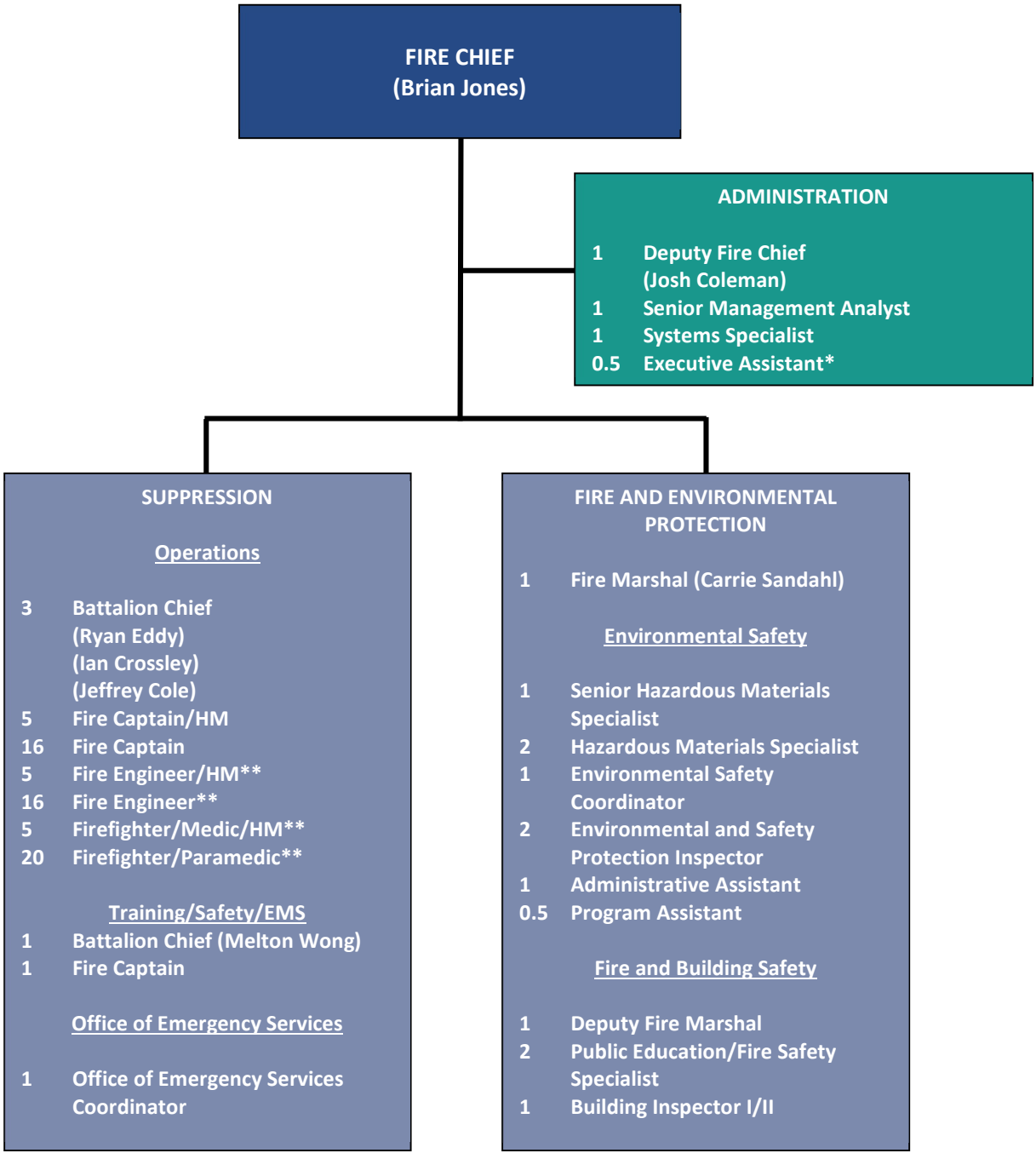
Item	Original Amount	Change	Recom. Budget
Insurance Premiums Provides increased funding for cost increases related to the City's excess liability insurance and property insurance programs.	$ 5,362,600	370,000	5,732,600

Note: Limited-period items do not show original budget due to their one-time nature.

NOTES

(This page intentionally left blank)

FIRE DEPARTMENT



FISCAL YEAR 2026-27 POSITION TOTALS: 89.5 Full-Time
0.5 Regular Part-Time

* Position directly reports to the Police Department but supports the Fire Department.

** Authorization of 33 Paramedics includes Engineer, Engineer/Hazardous Materials, Firefighter/Paramedic, and Firefighter/Med/Hazardous Materials Levels.

DEPARTMENT MISSION STATEMENT

The Mountain View Fire Department exists to save lives and property, protect the environment, and minimize the risk of fire and natural disaster by investing in education, training, and prevention. The vision of the Department is to be a progressive fire department that treats everyone with respect and dignity and applies best practices in innovative emergency response, fire prevention, training, environmental protection, and public education.

DEPARTMENT OVERVIEW

The Fire Department's personnel and equipment are strategically deployed throughout the City to rapidly assist the community when emergencies occur, such as emergency medical services, 9-1-1 ambulance transport, fire suppression, technical rescue, and hazardous materials response, along with community emergency preparedness and recovery training. In addition to emergency response, the Fire Department focuses on community safety and education through fire prevention, housing code enforcement, public education, waste discharge and general surface water pollution prevention, and other services to the community.

DEPARTMENT DIVISIONS

Administration

The Administration Division manages the Fire Department, providing strategic planning, leadership, and support to personnel and programs to fulfill the Department's mission.

Suppression

The Suppression Division includes Operations, Personnel and Training, and Emergency Services/Public Information, delivering firefighting, paramedic, rescue, and hazardous materials response, along with public education and training. It also handles firefighter recruitment, disaster preparedness, and emergency response coordination.

Fire and Environmental Protection

The Fire and Environmental Protection Division enforces hazardous materials, waste, and stormwater regulations through its Environmental Safety Section, while the Fire and Building Safety Section handles fire and housing code enforcement, fire investigations, and technical support for fire operations.

DEPARTMENT FUNCTIONS

Performance measures are related to Department Functions. If a Department Function has a measure tied to it, it will be noted in the parenthesis with an "PM". (e.g., PM 1, 2, 3).

- Respond quickly to all emergencies and take appropriate actions, thereby reducing loss of life, property, and environmental damage while ensuring the safety of all Fire personnel involved. (PM 2, 3)
- Maintain a professional level of operational readiness as Firefighters, Paramedics, Emergency Medical Technicians, Hazardous Materials First Responders, Hazardous Materials Technicians, Specialists, and Rescuers. (PM 1, 2, 3)

- Provide annual training and coordination for City staff, and residential and business community volunteers on disaster preparedness, response, and recovery (PM 7).

- Provide management and oversight for the Santa Clara County Regional Command Training Center located in Mountain View. (PM 7, 8)

- Ensure that facilities using or storing hazardous materials, or discharging wastewater into the sanitary or storm sewers, comply with applicable Federal, State, and local requirements. (PM 5)

- Maintain an ongoing fire prevention program, hazardous materials, and underground storage tank inspection program. (PM 5)

- Maintain a rental housing inspection program. (PM 4, 6)

MAJOR DEPARTMENTAL GOALS/PROJECTS/INITIATIVES FOR FISCAL YEAR 2026-27

(Items in **bold** *are related to FY 25-27 Council Work Plan projects)*

- Continue the recruitment and filling of vacant positions with a continued focus on employee career development and succession planning.

- Continue to improve and update department facilities and work practices with a focus on employee health and wellness.

- Increased focus on "all-risk" training in the disciplines of emergency medical services, fire suppression, hazardous materials mitigation, urban search and rescue, and fire investigation and inspection practices with the intended goals of increasing firefighter safety, skill competency, and service to the community.

- Assess and develop potential cost recovery efforts through a first responders' fee.

- Enhance the RMS training records system to ensure alignment with the Insurance Services Office compliance standards.

PERFORMANCE/WORKLOAD MEASURES

The City of Mountain View utilizes performance and workload measures to demonstrate the effectiveness and efficiency of City operations, as well as the staff effort required to provide programs and services. Each department has a series of performance and workload measures that serve to provide City management, the City Council, and the community with timely and relevant information on departmental operations.

In many cases, a measure will have both a workload and a performance component, as workload may be a factor that drives performance. When this is the case, it is important that these measures are presented together to ensure that the performance outcome is shown in the proper context. All performance measures include a target, and that target is based on the budgeted resources provided to that particular function at the expected level of service demand. Over time, the workload and performance results can be utilized to evaluate operational performance and inform decisions about how budget resources should be allocated.

In limited cases, measures will be defined as informational. Informational measures are those that are neither a function of workload nor performance but were determined to be important enough to department operations to include with the other measures.

Measure Number	Responsible Division/ Section	Measure	Measure Type	2025-26 Target	2025-26 6 Months	2026-27 Target
1	Departmental	Percentage of actual expenditures to budgeted expenditures for department operations.	Performance	<100%	47.4%	<100%
2	Fire Protection	Total number of prehospital emergencies, rescues, and small fires, and percent where:	Workload	-	2,432	-
		a. The turnout time is two minutes or less	Performance	>90%	100%	>90%
		b. The travel time for the first-due unit is four minutes or less*	Performance	>90%	26%(A)	>90%
		c. The first-due unit arrives within 7 minutes, 30 seconds of the time from the receipt of the 9-1-1 call	Performance	>90%	86%(A)	>90%
3	Fire Protection	Total number of building fires and percent where:	Workload	-	15	-
		a. The turnout time is two minutes or less	Performance	>90%	100%	>90%
		b. The travel time for the first-due unit is four minutes or less*	Performance	>90%	43%(A)	>90%
		c. The travel time for all Mountain View units is eight minutes or less	Performance	>90%	92%	>90%
		d. The multiple-unit effective response force (ERF) of 15 personnel arrives within 11 minutes,	Performance	>90%	100%	>90%

Measure Number	Responsible Division/ Section	Measure	Measure Type	2025-26 Target	2025-26 6 Months	2026-27 Target
		30 seconds from the time of the receipt of the 9-1-1 call				
		e. Fire Spread Confined to Object of Origin	Informational	-	53%	-
		f. Fire Spread Confined to Room of Origin	Informational	-	87%	-
		g. Fire Spread Confined to Building of Origin	Informational	-	100%	-
4	Fire Prevention	Total number of plan checks conducted by the Fire Prevention Division and percent completed within 15 working days of receipt.	Workload	-	705	-
			Performance	100%	100%	100%
5	Fire Prevention	Total number of inspections conducted by the Environmental Safety Section and percent of assigned inspections completed.	Workload	-	881	-
		a. Hazardous materials storage	Performance	100%	100%	100%
		b. Wastewater discharge	Performance	100%	100%	100%
6	Fire Prevention	Number of rental housing units inspected and percent with no correction notices issued.	Workload	-	853	-
			Performance	100%	100%	100%
7	OES Emergency Response	Number of disaster preparedness, response, and recovery trainings held and total number of participants trained.	Workload	-	0	-
			Workload	-	0	-
8	OES Emergency Response	Number of Community Emergency Response Team members and percent increase/(decrease) year-over-year.	Workload	-	1,328	-
			Workload	-	+1.7%	-
	Departmental	Number of Ask Mountain View queries received:			50	

Measure Number	Responsible Division/ Section	Measure	Measure Type	2025-26 Target	2025-26 6 Months	2026-27 Target
		a. Fire and Environmental Protection Division (FEPD)	Informational	-	49	-
		b. Office of Emergency Services (OES)/ Public Information Officer (PIO)	Informational	-	1	-

* Standard based on National Fire Protection Association (NFPA) recommendation.

(A) Below target as a result of traffic congestion and simultaneous incident activity at peak hours of the day. The average travel time for the first-due unit to arrive for prehospital emergencies, rescues, and small fire incidents is 4 minutes 47 seconds. The average total response time for the first-due unit to arrive for prehospital emergencies, rescues, and small fire incidents of the time from the receipt of the 9-1-1 call is 5 minutes 55 seconds. This average response time is below the required response time of 7 minutes and 59 seconds established by the County of Santa Clara Emergency Medical Services System. The average travel time for the first-due unit to arrive for a building fire incident is 3 minutes 32 seconds. Population growth has also contributed to below target travel times. Over the past 10 years, the population has increased by 8%, while, on average, call volume has increased by 44%, which implies an exponential relationship between population increase and call volume. In addition, the department's training model of using the Engine 54 crew citywide with incident activity and traffic congestion thins out available crews too much at peak hours of the day. This deficiency is addressed in a report conducted by Citygate Associates: "Community Hazard and Risk Assessment, Stands of Cover Study, and Location Analysis (2020)."

Positions Summary	2024-25 Adjusted	2025-26 Adopted	2026-27 Recom.
Fire Chief	1	1	1
Deputy Fire Chief	1	1	1
Battalion Chief	4	4	4
Fire Marshall[*1]	1	1	1
Office of Emergency Services Coordinator	1	1	1
Senior Haz Mat Specialist	1	1	1
Principal Fire Protection Engineer	1	0[*3]	0
Fire Protection Engineer	2	0[*3]	0
Deputy Fire Marshal	1	1	1
Public Education/Fire Safety Specialist	2	2	2
Fire Captain/HM	5	5	5
Fire Captain	17	17	17
Fire Engineer/HM	5	5	5
Fire Engineer/Paramedic[*2]	3	3	3
Fire Engineer	13	13	13
Firefighter/Medic/Hazmat[*2]	0	5[*4]	5
Firefighter/HM	5	0[*4]	0
Firefighter/Paramedic[*2]	19	19	20[*5]
Haz Mat Specialist	2	2	2
Environmental Safety Coordinator	1	1	1
Environmental & Safety Protection Inspector	2	2	2
Building Inspector I/II	1	1	1
Senior Management Analyst	1	1	1
Systems Specialist	1	1	1
Executive Assistant	0.5	0.5	0.5
Program Assistant	0.5	0.5	0.5
Administrative Assistant	1	1	1
Total Regular	92	89	90
Total Positions	**92**	**89**	**90**

[*1] The Fire Marshall position is flexibly staffed as safety/non-safety.
[*2] Authorization of 33 Paramedics includes Engineer, Engineer/Hazmat, and Firefighter/Hazmat levels.
[*3] Reallocation of a Principal Fire Protection Engineer position and two Fire Protection Engineer positions to the Community Development Department.
[*4] Reclassification of five Firefighter/Hazmat positions to Firefighter/Medic/Hazmat.
[*5] Addition of a Firefighter/Paramedic.

Table of Contents

Expenditure Summary		2024-25 Actual	2025-26 Adopted	2026-27 Recom.
Salaries, Wages and Benefits	$	37,376,268	39,470,379	41,024,033
Supplies and Other Services		1,464,931	1,724,617	1,945,517
Capital Outlay and Equipment Replacement		453,957	236,000	204,900
Interfund Expenditures		580,271	723,000	817,500
Total Expenditures		**39,875,427**	**42,153,996**	**43,991,950**
Expenditures by Division				
Fire Administration		1,989,179	2,106,223	2,045,440
Fire Suppression		33,738,701	36,095,532	37,685,570
Fire and Environmental Protection		4,147,547	3,952,241	4,260,940
Total Expenditures by Division		**39,875,427**	**42,153,996**	**43,991,950**
Expenditures by Funding Source				
General Operating		35,978,497	39,092,324	40,672,581
General Non-Operating		553,667	303,700	469,800
Development Services		940,757	0	0
Shoreline Regional Park Community		118,967	233,378	233,178
Wastewater		2,228,736	2,524,594	2,616,391
Equipment Replacement Reserve		54,803	0	0
Total Expenditures by Funding Source	**$**	**39,875,427**	**42,153,996**	**43,991,950**

Revenue Summary		2024-25 Actual	2025-26 Adopted	2026-27 Recom.
General Licenses & Permits	$	971,944	541,000	541,000
Fines & Forfeitures		22,208	1,000	1,000
General Service Charges		532,834	257,400	257,400
Miscellaneous Revenue		1,926,703	26,200	26,200
Total Revenues	**$**	**3,453,688**	**825,600**	**825,600**

MAJOR BUDGET CHANGES

General Operating Fund

Item	Original Amount	Change	Recom. Budget
Firefighter/Paramedic Position (1.0 FTE) Provides funding for a Firefighter/Paramedic relief position.	$ -	391,900	391,900
Firefighter/Paramedic OT Reduction Reduces overtime funding tied to one Firefighter/Paramedic relief position.	2,751,300	(280,000)	2,471,300
Cancer Mitigation Provides funding for cancer mitigation expenses, including cancer screenings and testing, and the cleaning and replacement of personal protective equipment (PPE). Funding is split between the General Operating Fund and the Shoreline Regional Park Community Fund.	44,200	89,100	133,300
Fleet Maintenance Provides increased funding for the maintenance of the City's vehicle fleet.	573,000	81,500	654,500
Vehicle Maintenance - Reserve Aerial Tiller Provides funding for the maintenance of the reserve aerial tiller shared with the Palo Alto Fire Department.	-	18,500	18,500
Vehicle Maintenance - Reserve Engine Provides funding for the maintenance of a reserve engine.	-	15,000	15,000
Reallocate Fire Station Alert System Costs Reallocates funding from the Information Technology Department to the Fire Department for the Fire Station Alerting System.	-	15,000	15,000
Ambulance Permit Fee Provides new funding for the annual Advanced Life Support (ALS) ambulance service permit fee mandated by the County of Santa Clara.	-	8,500	8,500
Vector Solutions (LMS) Provides new funding for the annual subscription for the learning management system, Vector Solutions.	-	6,900	6,900

Item	Original Amount	Change	Recom. Budget
City Utility Increase Provides increased funding for City utility services used by City departments, accounting for usage, utility rate adjustments, and higher gas and electricity costs.	$ 55,900	2,700	58,600

General Non-Operating Fund

Item	Original Amount	Change	Recom. Budget
Firefighter Recruit Academy (Limited-Period) Provides funding for Firefighter recruits to attend the Firefighter Academy. The funding includes personnel costs, supplies and equipment, and overtime for in-house instructors.	$ -	342,400	342,400
Intake Valves (Limited-Period) Provides funding for intake valves for fire engines and trucks.	-	48,500	48,500
USAR51 Equipment (Limited-Period) Provides funding for additional equipment for the USAR51 apparatus.	-	32,500	32,500
Air Monitoring (Limited-Period) Provides funding for comprehensive air monitoring at Fire Station 1.	-	21,200	21,200
Class A Uniforms (Limited-Period) Provides funding for Class A uniforms for new recruits in the Fire Department.	-	17,700	17,700
Electrical High Voltage Detectors (Limited-Period) Provides funding to replace existing electrical high voltage detectors.	-	7,500	7,500

Development Services Fund

Item	Original Amount	Change	Recom. Budget
Strong Motion Instrumentation Program (SMIP) (Limited-Period) Rebudgets the balance of funding available for SMIP funds to be used for a Community Emergency Response Team (CERT) grant program.	$ -	1,400	1,400

Shoreline Regional Park Community Fund

Item	Original Amount	Change	Recom. Budget
Cancer Mitigation Provides funding for cancer mitigation expenses, including cancer screenings and testing, ands the cleaning and replacement of personal protective equipment (PPE). Funding is split between the General Operating Fund and the Shoreline Regional Park Community Fund.	$ -	13,000	13,000
City Utility Increase Provides increased funding for City utility services used by City departments, accounting for usage, utility rate adjustments, and higher gas and electricity costs.	46,700	9,300	56,000
Fleet Maintenance Provides increased funding for the maintenance of the City's vehicle fleet.	109,000	9,000	118,000
KnoxConnect Annual Fee Provides new funding for the annual cost of secured storage of controlled substances, KnoxConnect.	-	300	300
QuantFit Annual Maintenance Provides new funding for the annual calibration and maintenance of the QuantFit2 Mask Fit Test machine.	-	200	200

Wastewater Fund

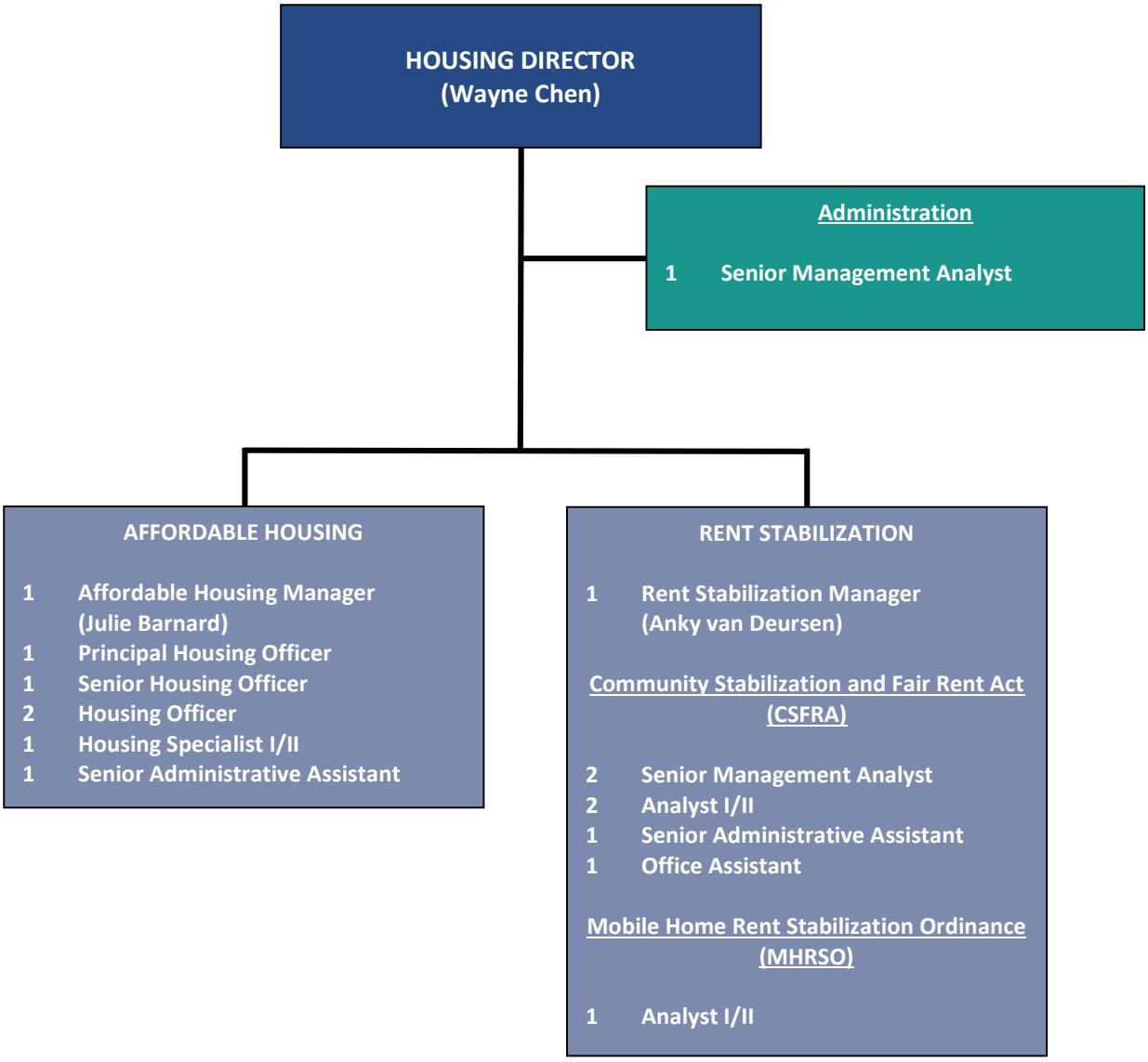
Item	Original Amount	Change	Recom. Budget
Fleet Maintenance Provides increased funding for the maintenance of the City's vehicle fleet.	$ 41,000	4,000	45,000
Training for Hazmat Personnel Provides increased funding for costs associated with training and travel for HazMat Personnel.	2,200	2,000	4,200

Note: Limited-period items do not show original budget due to their one-time nature.

NOTES

(This page intentionally left blank)

HOUSING DEPARTMENT



FISCAL YEAR 2026-27 POSITION TOTALS: 17.0 Full-Time

Housing Department

DEPARTMENT MISSION STATEMENT

The Housing Department advances diverse, inclusive, and equitable communities by developing and implementing a wide range of housing policies and programs related to affordable housing, rent stabilization, and tenant protection.

DEPARTMENT OVERVIEW

The Housing Department is composed of three Divisions: the Administration Division, the Affordable Housing Division, and the Rent Stabilization Division. In addition to implementing a wide range of existing programs, the Department develops new housing policies and programs to respond to evolving community needs and in alignment with City Council Strategic Priorities and City values, including creating a Community for All, facilitating Intentional Development and Housing Options, and advancing the City's Race, Equity and Inclusion Initiative. The Department values engagement with stakeholders and the community, including those with limited English proficiency and multi-cultural perspectives, and seeks to reduce barriers and increase access to housing opportunities and resources through intentional program design, education, outreach, and translation/interpretation services. The Department collaborates with external groups and organizations, including community groups, non-profits, developers, other public sector agencies, and private and philanthropic organizations, whenever possible to advance the Department's mission. The housing programs seek to contribute to complete communities and building social capital within and between neighborhoods.

DEPARTMENT DIVISIONS

Administration

The Administration Division supports the Affordable Housing Division with projects, budgeting, agreements, procurement, and staffing, while also coordinating departmentwide activities such as legislative matters and interdepartmental requests.

Affordable Housing

The Affordable Housing Division advances a range of affordable housing initiatives through project financing, grant administration, program oversight, and policy implementation. Core functions include underwriting and issuing loans to affordable housing developers, administering primarily housing-focused state and federal funds, and managing the City's Below Market Rate (BMR) program. The Division also develops and implements housing policies, programs, and strategies, and monitors State and federal legislation in coordination with the City Manager's Office.

Rent Stabilization

The Rent Stabilization Division administers the Community Stabilization and Fair Rent Act (CSFRA) and the Mobile Home Rent Stabilization Ordinance (MHRSO), advancing the Council's goals of equity and Community for All. The division works with tenants, landlords, and mobile home park stakeholders to stabilize rents, prevent unjust evictions, and ensure fair returns for property owners, while also managing policies, petitions, education, and compliance. The Division supports the Rental Housing Committee (RHC) and oversees programs such as the Housing Help Center, Tenant Relocation Assistance Ordinance (TRAO), and the Mountain View Mediation Program.

DEPARTMENT FUNCTIONS

Performance measures are related to Department Functions. If a Department Function has a measure tied to it, it will be noted in the parenthesis with an "PM". (e.g., PM 1, 2, 3).

- Administer affordable housing programs, including the Below-Market-Rate (BMR) program, funding of new affordable housing projects through the City's affordable housing NOFA program, and facilitating affordable housing development on City-owned sites through a Request for Qualification (RFQ)/Request for Proposals (RFP) process, and implementation of Council policies aimed at increasing affordable housing and responding to displacement. (PM 1, 3, 4)

- Develop affordable housing policies and programs to implement Council Strategic Priorities to support a community for all; and to increase the quantity, affordability, and diversity of affordable housing. Implement programs related to displacement response, tenant protections, and homeless response. (PM 2, 4, 5)

- Provide staff support to the Rental Housing Committee (RHC), the Council Notice of Funding Availability (NOFA) Review Committee, and the Council Neighborhoods Committee (CNC] and neighborhood grant program. (PM 2, 3)

- Implement the City's rent stabilization and tenant protection programs, including the Community Stabilization and Fair Rent Act and the Mobile Home Rent Stabilization Ordinance, the Tenant Relocation Assistance Ordinance, the MV Mediation Program, and the Housing and Eviction Help Center, and provide education and outreach to tenants and landlords. (PM 1, 4, 5, 6, 7)

- Implement the City's federal Community Development Block Grant (CDBG) and HOME Investment Partnership (HOME) programs, including the allocation of funding, compliance and monitoring, and development and implementation of fair housing plans, in accordance with Federal regulations. Monitor and apply for other funding opportunities, including federal, State, and other sources. (PM 2, 3)

- Develop affordable housing policies and programs to advance the City's Race, Equity, and Inclusion Initiative. (PM 4, 5)

- Provide support to the City's intergovernmental relations function, such as analysis of State and federal housing legislation, supporting legislative advocacy efforts, and other related activities.

- Provide outreach to the community related to the development of affordable housing projects, policies, and/or programs; education; and efforts to reduce barriers and increase to access to housing resources. Incorporate interpretation/translation services to facilitate participation across all members of the community, including the multi-cultural communities and those with limited English proficiency. (PM 4, 5)

- Work with external organizations across sectors – including the public sector, private sector, non-profits, community-based organizations, and philanthropy – to advance housing initiatives such as funding partnerships and implementing affordable housing initiatives. (PM 2, 3, 4, 5)

- Collaborate with other City departments and offices to advance housing efforts, such as with the Community Development Department, the City Manager's Office, and Human Resources. (PM 3, 4)

MAJOR DEPARTMENTAL GOALS/PROJECTS/INITIATIVES FOR FISCAL YEAR 2026-27

(Items in **bold** *are related to FY 25-27 Council Work Plan projects)*

- **Council adoption of the Low- and Middle-Income Housing strategy and begin implementation. (Collaboration with the Community Development and Housing Departments)**

- Complete a one-time process to incorporate utility adjustments into rents for multifamily units fully covered by the CSFRA.

- Procure and implement an asset management system to monitor the City's affordable housing portfolio to ensure compliance with local, State, and federal requirements; track loan repayments; and ensure the long-term sustainability of the units.

- Successfully renew the City's Prohousing Designation.

- Oversee the completion of 1265 Montecito, which will add 85 new affordable units to the City, and coordinate with the developer on the tenant lease-up process and grand opening ceremony.

- Advance three fully funded affordable housing developments to construction by executing ground leases and issuing developer loans for 87 E. Evelyn Avenue Phase I (Affirmed Housing), 1020 Terra Bella (Alta Housing), and 96 W. El Camino Real (Danco Communities), supporting the delivery of 348 new housing units with total City financing commitments of up to $29.5 million.

- Advance additional affordable housing pipeline projects through predevelopment activities and potential funding actions, including 87 E. Evelyn Avenue Phase II (Affirmed Housing), 1012 Linda Vista (Alta Housing), 57 E Evelyn (Charities Housing), and 1305 Space Park Way, to position these developments for future financing and construction.

- Preserve and update the existing affordable housing at at Monte Vista Terrace, including roof replacement and elevator modernization, supporting the preservation of 149 affordable units and the continued occupancy low-income households.

- Implement Housing Element Program 3.2 (tenant displacement response strategy), including implementation of the Community Ownership Action Plan to facilitate the preservation of naturally-occurring affordable housing by local community organizations, and evaluation of a Displaced Resident Preference Policy for subsidized affordable housing developments in the City.

- Complete Housing Department's comprehensive website update.

PERFORMANCE/WORKLOAD MEASURES

The City of Mountain View utilizes performance and workload measures to demonstrate the effectiveness and efficiency of City operations, as well as the staff effort required to provide programs and services. Each department has a series of performance and workload measures that serve to provide City management, the City Council, and the community with timely and relevant information on departmental operations.

In many cases, a measure will have both a workload and a performance component, as workload may be a factor that drives performance. When this is the case, it is important that these measures are presented together to ensure that the performance outcome is shown in the proper context. All performance measures include a target, and that target is based on the budgeted resources provided to that particular function at the expected level of service demand. Over time, the workload and performance results can be utilized to evaluate operational performance and inform decisions about how budget resources should be allocated.

In limited cases, measures will be defined as informational. Informational measures are those that are neither a function of workload nor performance but were determined to be important enough to department operations to include with the other measures.

Measure Number	Responsible Division/ Section	Measure	Measure Type	2025-26 Target	2025-26 6 Months	2026-27 Target
1	Departmental	Percentage of actual expenditures to budgeted expenditures for departmental operations.	Performance	<100%	52.7%	<100%
2	Affordable Housing	Number of households served by CDBG public service programs.	Performance	1,032	N/A[(C)]	1,032
3	Affordable Housing	Number of deed-restricted affordable housing units (BMR and NOFA units) approved.	Workload	-	61	-
4	Rent Stabilization	Number of community members assisted through the Rent Stabilization program, concerning CSFRA, MHRSO, TRAO, Help Center, MVMP (email, phone, and in person).[(A)]	Performance	2,000	1,811	2,500
5	Rent Stabilization	Number of community members staff connected with through Rent Stabilization Program outreach efforts, workshops, and trainings.	Performance	3,000	2,350	3,000

Measure Number	Responsible Division/ Section	Measure	Measure Type	2025-26 Target	2025-26 6 Months	2026-27 Target
6	Rent Stabilization	Percentage of properties in compliance with annual registration requirements.(B)	Performance	75%	0%	75%
7	Rent Stabilization	Percentage of properties in compliance with annual fee payment requirements.(B)	Performance	90%	0%	90%
	Departmental	Number of Ask Mountain View queries received.	Informational	-	5	-

(A) Response to all intake requests to the division. Acronyms:
CSFRA - Community Stabilization and Fair Rent Act
MHRSO - Mobile Home Rent Stabilization Ordinance
TRAO - Tenant Relocation Assistance Ordinance
MVMP - Mountain View Mediation Program

(B) Registration and Fee Payment Requirements are due in January of each fiscal year and will be reported at the end of each fiscal year.

(C) Payments to CDBG subrecipients for FY 2025–26 have not yet been issued due to new administrative requirements associated with federal executive orders. Consequently, no performance data can be collected or reported at this time.

Positions Summary	2024-25 Adjusted	2025-26 Adopted	2026-27 Recom.
Housing Director	1	1	1
Affordable Housing Manager	1	1	1
Rent Stabilization Manager	1	1	1
Principal Housing Officer	0	0	1*3
Senior Housing Officer	2	2	1*3
Housing Officer	2	2	2
Housing Specialist I/II	1	1	1
Senior Management Analyst	2	3 *1	3
Analyst I/II	3.50	3*2	3
Senior Administrative Assistant	2	2	2
Office Assistant	1	1	1
Total Regular	16.50	17	17
Total Positions	**16.50**	**17**	**17**

*1 Addition of a Senior Management Analyst position.
*2 Transfer of 0.50 FTE of an Analyst I/II position to the Community Development Department.
*3 Midyear reclassification of a Senior Housing Officer position to Principal Housing Officer.

Expenditure Summary		2024-25 Actual	2025-26 Adopted	2026-27 Recom.
Salaries, Wages and Benefits	$	3,428,040	4,279,857	4,402,334
Supplies and Other Services		1,745,672	50,863,182	30,886,447
Capital Outlay and Equipment Replacement		2,200	43,550	43,550
Interfund Expenditures		0	150,000	150,000
Total Expenditures		**5,175,912**	**55,336,589**	**35,482,331**
Expenditures by Division				
Housing Administration		143,902	54,628	56,450
Affordable Housing		3,042,261	52,697,329	32,863,321
Rent Stabilization		1,989,749	2,584,632	2,562,560
Total Expenditures by Division		**5,175,912**	**55,336,589**	**35,482,331**
General Operating		673,587	536,987	550,615
General Non-Operating		856	0	0
Below-Market-Rate Housing		1,287,634	28,095,556	15,875,528
Housing Impact		513,163	21,956,957	14,886,566
Housing Trust		199,417	1,297,348	770,243
CSFRA/Rental Housing Committee		1,795,374	2,323,619	2,318,091
MHRSO/Rental Housing Committee		194,374	261,013	244,469
Grants		489,292	839,894	810,210
Shoreline Regional Park Community		22,214	25,215	26,609
Total Expenditures by Funding Source	**$**	**5,175,912**	**55,336,589**	**35,482,331**

MAJOR BUDGET CHANGES

Below Market Rate (BMR) Fund

Item	Original Amount	Change	Recom. Budget
1020 Terra Bella Ave. (Rebudget Balance) Rebudgets the balance of funding approved for the 1020 Terra Bella Ave. affordable housing project.	$ -	7,867,800	7,867,800
57-67 East Evelyn Ave. (Rebudget Balance) Rebudgets the balance of funding approved for the 57-67 East Evelyn Ave. affordable housing project.	-	6,300,000	6,300,000
Reclassification of Senior Housing Officer to Principal Housing Officer (0.5 FTE) Provides funding to reclass a Senior Housing Officer position to a Principal Housing Officer position. 0.5 FTE is funded in the Below Market Rate Fund and 0.5 FTE is funded in the Housing Impact Fund.	141,300	5,900	147,200

Housing Impact Fund

Item	Original Amount	Change	Recom. Budget
96 W. El Camino Real (Rebudget Balance) Rebudgets the balance of funding approved for the 96 W. El Camino Real affordable housing project. Funding is split between the Housing Impact Fund and Non-Department in the Permanent Local Housing Allocation Fund.	$ -	7,067,600	7,067,600
87 East Evelyn Ave. (Rebudget Balance) Rebudgets the balance of funding approved for the 96 East Evelyn Ave. affordable housing project.	-	6,848,100	6,848,100
Reclassification of Senior Housing Officer to Principal Housing Officer (0.5 FTE) Provides funding to reclass a Senior Housing Officer position to a Principal Housing Officer position. 0.5 FTE is funded in the Below Market Rate Fund and 0.5 FTE is funded in the Housing Impact Fund.	141,300	5,900	147,200

General Housing Fund

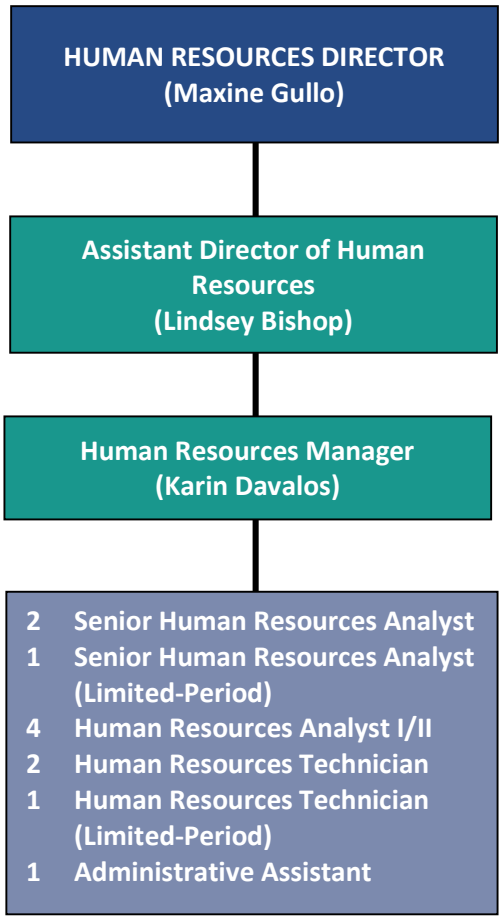
Item	Original Amount	Change	Recom. Budget
Contract Services for Housing (Limited-Period) Provides funding for specialized consultant services to support the Housing Department, including housing policy analysis, appraisals, construction monitoring, and inspections.	$ -	100,000	100,000
Software Implementation (Limited-Period) Provides funding for the acquisition and implementation of software to support affordable housing program administration and asset management.	-	68,000	68,000
Community Outreach (Limited-Period) Provides funding for community outreach efforts that support affordable housing policies, programs, and strategies.	-	20,000	20,000

Note: Limited-period items do not show original budget due to their one-time nature.

NOTES

(This page intentionally left blank)

HUMAN RESOURCES DEPARTMENT



FISCAL YEAR 2026-27 POSITION TOTALS: 12.0 Full-Time
2.0 Limited-Period

DEPARTMENT MISSION STATEMENT

To attract, retain, and develop highly qualified employees who exemplify the City's values and provide exceptional service to the community and work in alignment with the City's priorities.

DEPARTMENT OVERVIEW

The Human Resources Department strives to foster and maintain an engaging and high-performing workplace culture and provide strategic assistance and support to City departments, employees, and prospective employees.

DEPARTMENT FUNCTIONS

Performance measures are related to Department Functions. If a Department Function has a measure tied to it, it will be noted in the parenthesis with an "PM". (e.g., PM 1, 2, 3).

- Manage the Human Resources Department, including day-to-day functions and organization-wide initiatives, to promote engagement and a workplace culture grounded in the organization's workplace ideals: Empower People, Foster Collaboration, Support Continuous Learning, Enhance Our Community, Champion Wellness, Lead with Empathy, and Embrace Change and Innovation. (PM 1)

- Orient all new employees to the City and conduct interviews with all employees who separate from City service. (PM 4, 5)

- Manage and maintain positive employee/labor relations with unrepresented and represented employee groups through negotiations and administration of Memorandums of Understanding and resolutions governing unrepresented compensation and collaborative problem-solving on matters of mutual interest. (PM 2, 3a, 3c)

- Develop and maintain infrastructure for administering effective personnel/employee relations functions. (PM 2)

- Plan, coordinate, and offer a selection of comprehensive training and development opportunities that support employee professional growth and succession planning efforts, including internal and external certificate programs and academies, in-house training for all staff, and legally mandated training. (PM 7, 8, 9)

- Continue employee engagement efforts, including coordinating employee events and supporting recognition programs.

- Fill vacant positions as quickly and cost-effectively as possible while adhering to equal employment principles. Create strategic recruitment and selection plans for each vacancy to meet the needs of departments and employ qualified and engaged staff. (PM 3)

- Evaluate, update, and maintain the City's classification plan through periodic salary surveys and classification/reclassification studies, and implement changes to the City's compensation plan as needed.

- Manage and administer the City's comprehensive benefits program for employees and retirees, including employee and financial wellness programs. (PM 6, 10)

- Administer and oversee the City's leave and performance management programs.

- Lead workplace wellness by offering a variety of programs, activities, and incentive opportunities that allow for a personalized and unique approach to individual physical and mental health, while simultaneously fostering community support, engagement, and achievements.

- Manage and coordinate the City's grievance and appeals process and assist departments with all disciplinary actions.

- Coordinate with the Finance and Administrative Services Department to process accurate personnel information for payroll, budgeting, and reporting purposes.

- Partner with department leaders for strategic workforce planning, including: recruitment activities to attract and retain a highly engaged workforce; training and executive coaching to support employee development and address skill gaps; reorganization, including classification and compensation review; and analysis of turnover, including retirement projections.

- Continue to inform and engage City staff in collaboration with the Communications Division, including staff briefs, intranet, and other forms of communication.

MAJOR DEPARTMENTAL GOALS/PROJECTS/INITIATIVES FOR FISCAL YEAR 2026-27

(Items in **bold** *are related to FY 25-27 Council Work Plan projects)*

- Successfully Launch & Act on the Employee Engagement Survey. Complete the implementation of the employee engagement survey platform, administer the inaugural survey, and develop departmental action plans based on the results to strengthen workplace culture, increase employee retention, and build on the City's workplace ideals.

- Conduct Labor Negotiations & Strengthen Labor Management Relations. Lead MOU negotiations with represented employee groups in a transparent, collaborative manner, working toward the successful completion and approval of new agreements prior to the expiration of current agreements. Engage with unrepresented employee groups to adopt timely compensation resolutions. Continue fostering positive labor management relationships through ongoing communication and joint problem solving throughout the negotiation process.

- Elevate Employee Benefits, Wellness & Financial Security. Complete the implementation of the benefits administration platform, assess outcomes from the financial wellness tools pilot (retirement planning service and student loan assistance), and expand wellness programming to continue building a culture that champions employee health and workplace harmony, nurturing an environment where employees feel physically well, emotionally supported, and financially secure.

- Advance Citywide Succession Planning & Leadership Development. Build a sustainable leadership pipeline by implementing the citywide succession planning program, identifying critical positions at risk due to upcoming retirements, and providing targeted coaching, development, and training opportunities at all levels of the organization.

- Modernize HR Operations Through Technology & Process Innovation. Identify and implement technology solutions and process improvements that increase operational efficiency, reduce administrative burden, and elevate the employee and candidate experience. This includes evaluating emerging tools to automate routine HR functions, maximizing the full capabilities of recently implemented platforms (onboarding, benefit administration, engagement survey), and continuing to expand digital and paperless workflows across HR program areas.

- Coordinate with the City Clerk's Office to onboard newly elected councilmembers.

- Coordinate with the City Attorney's Office and the Finance and Administrative Services Department to support city-wide compliance and process implementation in response to recent labor and contracting legislation.

PERFORMANCE/WORKLOAD MEASURES

The City of Mountain View utilizes performance and workload measures to demonstrate the effectiveness and efficiency of City operations, as well as the staff effort required to provide programs and services. Each department has a series of performance and workload measures that serve to provide City management, the City Council, and the community with timely and relevant information on departmental operations.

In many cases, a measure will have both a workload and a performance component, as workload may be a factor that drives performance. When this is the case, it is important that these measures are presented together to ensure that the performance outcome is shown in the proper context. All performance measures include a target, and that target is based on the budgeted resources provided to that particular function at the expected level of service demand. Over time, the workload and performance results can be utilized to evaluate operational performance and inform decisions about how budget resources should be allocated.

In limited cases, measures will be defined as informational. Informational measures are those that are neither a function of workload nor performance but were determined to be important enough to department operations to include with the other measures.

Measure Number	Responsible Division/ Section	Measure	Measure Type	2025-26 Target	2025-26 6 Months	2026-27 Target
1	Departmental	Percentage of actual expenditures to budgeted expenditures for department operations.	Performance	<100%	49.5%	<100%
2	Recruitment and Retention	Number of voluntary separations and overall turnover rate for regular positions.	Workload	-	28	-
			Performance	<10%	3.93%	<10%
3	Recruitment and Retention	Number of recruitment appointments, not including promotions for flexibly-staffed positions, and percent of:	Workload	-	44	-

Measure Number	Responsible Division/ Section	Measure	Measure Type	2025-26 Target	2025-26 6 Months	2026-27 Target
		a. Recruitments/vacant positions filled with internal candidates	Performance	>30%	36.36%	>30%
		b. Recruitments in which eligibility lists are delivered to the department in accordance with established timeline	Performance	>90%	93.1%	>90%
		c. Retention of new hires in their first year	Performance	>90%	96.3%	>90%
4	Benefits	Number of new employee benefit orientation sessions and percent conducted within three working days of hire.	Workload	-	14	-
			Performance	>98%	100%	>98%
5	Benefits	Number of retirement planning meetings conducted and percent of retiring employees served.	Workload	-	11	-
			Performance	>90%	100%	>90%
6	Benefits	Number of employee benefit inquiries and percent responded to within two working days.	Workload	-	177	-
			Performance	>98%	100%	>98%
7	Organizational Development	Number of department led or organized in-house trainings and:	Workload	-	18	-
		a. Percent of total trainings offered with at least 75% of participants rating the training as very good or excellent overall	Performance	>90%	85%	>90%
		b. Cumulative number of training hours received by employees.	Workload	-	1,132	-
8	Organizational Development	Number and percentage of total employees participating in a department led, organized, or sponsored training.	Workload	-	Reported Annually	-
			Performance	>33%	Reported Annually	>33%

Measure Number	Responsible Division/ Section	Measure	Measure Type	2025-26 Target	2025-26 6 Months	2026-27 Target
9	Organizational Development	Percent of legally-mandated employee trainings (ethics, harassment, mandated reporter) completed as required.	Performance	100%	Reported Annually	100%
10	Wellness	Number and percentage of employees participating in the voluntary Wellness Incentive Program.	Workload	-	Reported Annually	-
			Performance	>33%	Reported Annually	>33%
	Departmental	Number of Ask Mountain View queries received.	Informational	-	3	-

Human Resources Department

Positions Summary	2024-25 Adjusted	2025-26 Adopted	2026-27 Recom.
Human Resources Director	1	1	1
Assistant Director of Human Resources	0	0	1[*4]
Human Resources Manager	1	1	1[*4]
Senior Human Resources Analyst	3	3	2[*4]
Human Resources Analyst I/II	4	4	4
Human Resources Technician	2	2	2
Administrative Assistant	0	1[*2]	1
Total Regular	11	12	12
Total Positions	**11**[*1]	**12**[*3]	**12**[*5]

[*1] In addition there are the following limited-period positions: Human Resources Technician and Administrative Assistant.

[*2] Addition of an Administrative Assistant position.

[*3] In addition there is a limited-period Human Resources Technician position.

[*4] Reclassification of the Human Resources Manager to Assistant Director of Human Resources, and reclassification of a Senior Human Resources Analyst to Human Resources Manager.

[*5] In addition there are the following limited-period positions: Senior Human Resources Analyst and Human Resources Technician.

Expenditure Summary		2024-25 Actual	2025-26 Adopted	2026-27 Recom.
Salaries, Wages and Benefits	$	3,018,740	3,638,376	3,578,256
Supplies and Other Services		1,267,159	1,332,702	1,655,602
Total Expenditures		**4,285,899**	**4,971,078**	**5,233,858**
Expenditures by Funding Source				
General Operating		3,615,331	4,089,678	4,198,958
General Non-Operating		663,356	867,400	965,900
Employee Benefits		7,212	14,000	69,000
Total Expenditures by Funding Source	**$**	**4,285,899**	**4,971,078**	**5,233,858**

Revenue Summary		2024-25 Actual	2025-26 Adopted	2026-27 Recom.
Miscellaneous Revenue		615	0	0
Total Revenues	**$**	**615**	**0**	**0**

MAJOR BUDGET CHANGES

General Operating Fund

Item	Original Amount	Change	Recom. Budget
Reclassification of a Senior Human Resources Analyst position to Human Resources Manager position (1.0 FTE) Provides funding to reclass a Senior Human Resource Analyst to Human Resources Manager.	$ 264,700	67,000	331,700
Reclassification of a Human Resources Manager position to Assistant Director of Human Resources position (1.0 FTE) Provides funding to reclass a Human Resources Manager to Assistant Director of Human Resources.	331,700	44,900	376,600
Wellness Incentive Program Provides increased funding for the City's Wellness Incentive Program.	60,000	15,000	75,000
Software Subscriptions Provides funding for software licensing for productivity tools including Grammarly and Copilot.	-	7,600	7,600

General Non-Operating Fund

Item	Original Amount	Change	Recom. Budget
Labor Negotiation Services (Limited-Period) Provides funding for labor negotiations, development and implementation of Memoranda of Understanding (MOUs), and legal counsel related to employee relations and labor agreement matters.	$ -	250,000	250,000
Human Resources Technician Position (1.0 FTE) (Limited-Period) Provides funding for a limited-period Human Resources Technician position. This position will perform varied paraprofessional and technical duties related to recruitment, position classification and compensation, benefit administration, and other program areas.	-	213,600	213,600
Citywide Succession Planning (Limited-Period) Provides funding for Citywide Succession Planning efforts. The funds will be used for recruitment resources, coaching, and development to prepare the organization for upcoming retirements and transitions in essential leadership positions.	-	150,000	150,000

Item	Original Amount	Change	Recom. Budget
Employee Relations (Limited-Period) Provides funding for Human Resources legal services, employee relations, and workplace investigations.	$ -	140,000	140,000
Hourly Wages (Limited-Period) Provides funding for hourly wages for hourly staff including interns. The hourlies will support all programs areas within the Human Resources Department.	-	100,000	100,000
Wellness Programming (Limited-Period) Provides funding to promote organizational wellness programs in the City.	-	60,000	60,000
Employee Engagement Events (Limited-Period) Provides funding for employee appreciation and recognition events.	-	30,000	30,000
Training and Conferences (Limited-Period) Provides funding for employee training, professional development, and conference participation for staff in the Human Resources Department.	-	12,300	12,300
Personnel File Digitization (Limited-Period) Provides funding for records management and digitization of personnel files.	-	10,000	10,000

Employee Benefits Self-Insurance Fund

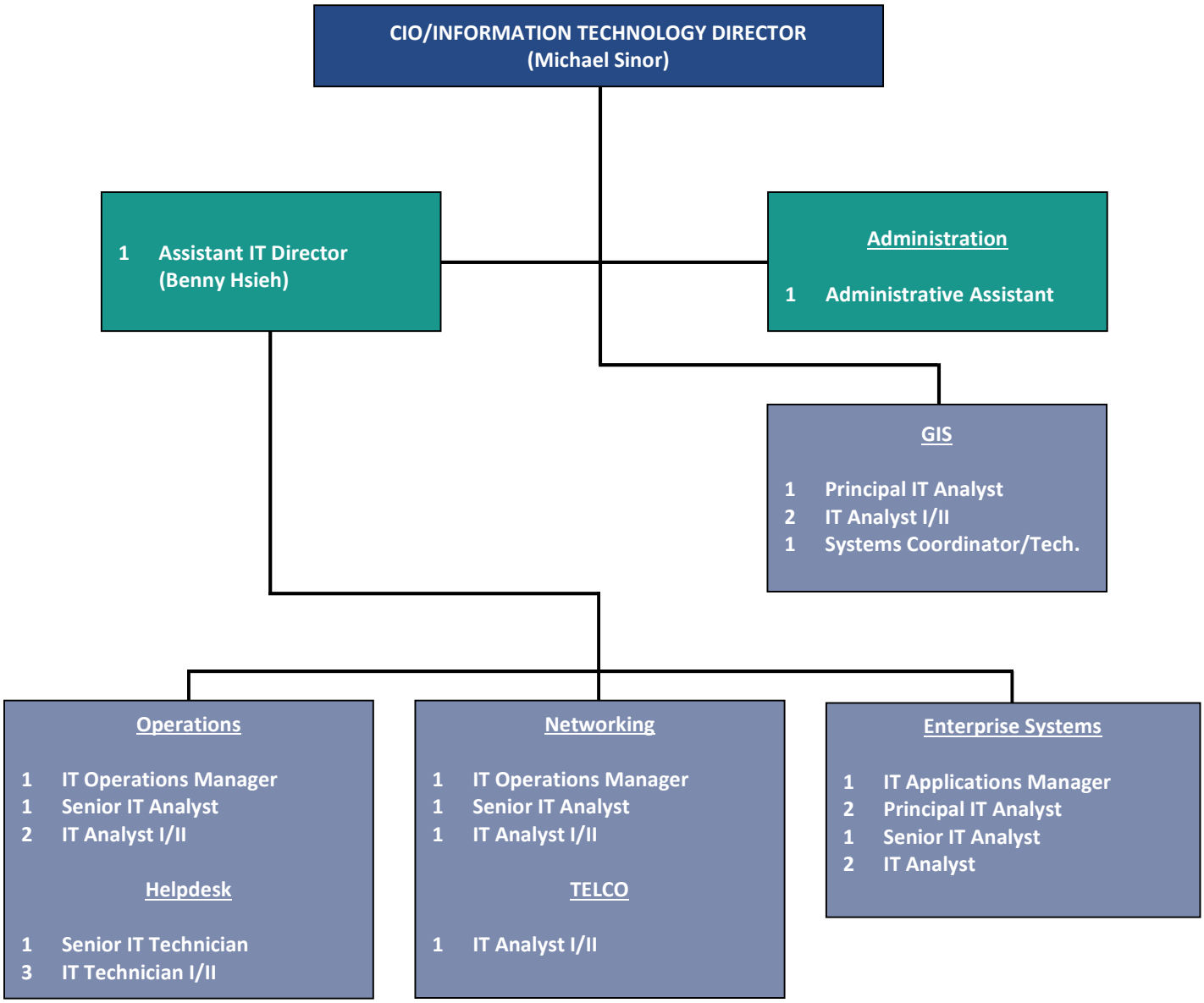
Item	Original Amount	Change	Recom. Budget
Benefits Administration System Provides new funding for the implementation and service fee for a Benefits Administration System.	$ -	55,000	55,000

Note: Limited-period items do not show original budget due to their one-time nature.

NOTES

(This page intentionally left blank)

INFORMATION TECHNOLOGY DEPARTMENT



FISCAL YEAR 2026-27 POSITION TOTALS: 25.0 Full-Time

Information Technology Department

DEPARTMENT MISSION STATEMENT

To support and implement the use of technology to enhance customer service, efficiency, and advance the mission of the organization.

DEPARTMENT OVERVIEW

The Information Technology Department plans, maintains, and manages the City's computerized information systems, communication networks, and telecommunications system. Services include systems analysis and design, project management, computer operations, computer equipment maintenance, software selection, vendor management, and website development and support.

DEPARTMENT FUNCTIONS

Performance measures are related to Department Functions. If a Department Function has a measure tied to it, it will be noted in the parenthesis with an "PM". (e.g., PM 1, 2, 3).

- IT Infrastructure Services: Manage and support the planning, implementation, operation, and maintenance of information technology, including wired and wireless networks, servers, end-user workstations, audio-visual equipment, and telephone systems. (PM 2, 3, 5)

- Applications: Assist departments in identifying business requirements and procurement of software applications. Responsible for implementing and supporting Enterprise applications, including on-premise, hosted, and software-as-a-service systems. (PM 6, 7, 8)

- GIS: Manage the Geographic Information System (GIS) team to support departments by providing accurate, consistent, and comprehensive GIS data, GIS infrastructure, and GIS services. (PM 4)

- IT Security: Safeguard the City against cybersecurity threats by protecting its data and network infrastructure. This includes IT security training of best practices for City staff and monitoring of IT systems for possible cyber-attacks. (PM 8)

- Administration: Manage the procurement and budgeting for all City hardware, including servers, network equipment, audio-visual equipment, applications, end-user hardware, and operating system software. (PM 1)

MAJOR DEPARTMENTAL GOALS/PROJECTS/INITIATIVES FOR FISCAL YEAR 2026-27

(Items in **bold** *are related to FY 25-27 Council Work Plan projects)*

- **Continue to update Council Policies, legislative/contract templates, and other documents. (Collaboration with the Community Development, Finance and Administrative Services, and Information Technology Departments, and the City Attorney's, City Clerk's, and City Manager's Offices)**

- Expand closed-circuit television (CCTV) capture system to other City facilities. (Collaboration between Police, City Manager's Office, Public Works, and Information Technology Departments)

- Acquire and implement Computerized Maintenance Management System. (Collaboration between Information Technology, Community Services, and Public Works Departments.)

- Develop and implement an integrated data management system to fulfill Fire and Environmental Protection Division data management and reporting needs across multiple regulatory program disciplines. (Collaboration between the Fire and Information Technology Departments)

- Continue to implement the new Utility Billing System. (Collaboration between Finance and Administrative Services, Information Technology, and Public Works Departments)

- Procure contract management software system (Collaboration with Finance and Administrative Services and Information Technology Departments and City Attorney's Office).

- Acquire and implement a citywide land management software system. (Collaboration between Community Services, Information Technology, and Public Works Departments)

- Upgrade the City's Laserfiche system, including storage systems that meet the California Trusted System requirements to allow departments to be "paperless". (Collaboration between the Information Technology Department and City Clerk's Office)

- Technology replacement and infrastructure modernization of the City's core network communications infrastructure.

- Migration of existing utilities data to ERSI's ArcGIS Utility Network Services. (Collaboration between Public Works and Information Technology Departments)

- Enterprise-wide agenda, meeting, voting, and streaming systems upgrade. (Collaboration between City Attorney, City Clerk, and Information Technology Departments)

- "Virtual" Chief Information Security Officer to engage with City to develop policies and best practices relating to cybersecurity and incident response.

- Citywide institutional fiber network migration and infrastructure modernization. (Collaboration between City Manager's Office, Public Works, and Information Technology Departments)

- Support infrastructure construction and building activities for the existing and new Public Safety Administration Building, while ensuring continuity of public safety and city business operations. (Collaboration between Public Works, Police, Fire, and Information Technology Departments)

PERFORMANCE/WORKLOAD MEASURES

The City of Mountain View utilizes performance and workload measures to demonstrate the effectiveness and efficiency of City operations, as well as the staff effort required to provide programs and services. Each department has a series of performance and workload measures that serve to provide City management, the City Council, and the community with timely and relevant information on departmental operations.

In many cases, a measure will have both a workload and a performance component, as workload may be a factor that drives performance. When this is the case, it is important that these measures are presented together to ensure that the performance outcome is shown in the proper context. All performance measures include a target, and that target is based on the budgeted resources provided to that particular function at the expected level of service demand. Over time, the workload and performance results can be utilized to evaluate operational performance and inform decisions about how budget resources should be allocated.

In limited cases, measures will be defined as informational. Informational measures are those that are neither a function of workload nor performance but were determined to be important enough to department operations to include with the other measures.

Measure Number	Responsible Division/ Section	Measure	Measure Type	2025-26 Target	2025-26 6 Months	2026-27 Target
1	Departmental	Percentage of actual expenditures to budgeted expenditures for department operations.	Performance	<100%	53.5%	<100%
2	Departmental	Percentage of uptime for the City's:				
		a. Critical servers [(A)]	Performance	>99.9%	>99.9%	>99.9%
		b. Internet connectivity from the network [(A)]	Performance	>99.9%	>99.9%	>99.9%
3	Departmental	Number of IT helpdesk tickets and percent responded to during normal business hours within:	Workload	-	1754	-
		a. One hour for issues prioritized as critical (system down for multiple business units or customers)	Count / Performance	>90%	29 89.66%*	>90%
		b. Four hours for issues prioritized as medium (system degraded for multiple users)	Performance	>90%	482 >90%	>90%
		c. Eight hours for issues				

Measure Number	Responsible Division/ Section	Measure	Measure Type	2025-26 Target	2025-26 6 Months	2026-27 Target
		prioritized as low (system degraded for one user)	Performance	>90%	1243 >90%	>90%
4	Departmental	Number of Geographic Information System requests and average time to respond.	Workload	-	92	-
			Performance	90% < 8 hours	97.83%	90% < 8 hours
5	Departmental	Number of client devices supported:				
		a. Personal computers and laptops	Workload	-	745	-
		b. Voice over Internet Protocol (VoIP) phones	Workload	-	697	-
		c. Mobile devices	Workload	-	269	-
6	Departmental	Number of survey respondents and percent rating Desktop Support Services as good or excellent.	Informational	-	5	-
			Performance	>85%	>85%	>85%
7	Departmental	Number of end-user application implementations and upgrades underway and number of applications in the queue.	Workload	-	6	-
			Workload	-	7	-
8	Departmental	Number of devices supported with malware software and percent with up-to-date software.	Workload	-	981	-
			Performance	>99%	>99%	>99%
	Departmental	Number of Ask Mountain View queries received.	Informational	-	2	-

(A) Does not include scheduled maintenance.

* Metric not meeting standard due to reduced staffing levels.

Positions Summary	2024-25 Adjusted	2025-26 Adopted	2026-27 Recom.
CIO/Information Technology Director	1	1	1
Assistant Information Technology Director	1	1	1
Information Technology Operations Manager	2	2	2
Information Technology Applications Manager	1	1	1
Network Architect	0	0	0
Principal Information Technology Analyst	3	3	3
Senior Information Technology Analyst	4	4	3 *2
Information Technology Analyst I/II	7	7	8 *3
Senior Information Technology Technician	1	1	1
Systems Coordinator /Technician	1	1	1
Information Technology Technician I/II	3	3	3
Administrative Assistant	1	1	1
Total Regular	25	25	25
Total Positions	**25** *1	**25** *1	**25**

*1 In addition there is a limited-period Information Technology Analyst I/II position.

*2 Midyear transfer and reclassification of a Senior Information Technology Analyst position to Senior Systems Analyst in the Finance and Administrative Services Department.

*3 Addition of an Information Technology Analyst I/II.

Expenditure Summary		2024-25 Actual	2025-26 Adopted	2026-27 Recom.
Salaries, Wages and Benefits	$	5,941,992	7,071,287	7,003,986
Supplies and Other Services		2,524,806	3,578,410	3,958,710
Capital Outlay and Equipment Replacement		1,010,475	681,900	900,000
Total Expenditures		**9,477,273**	**11,331,597**	**11,862,696**
Expenditures by Funding Source				
General Operating		7,737,565	9,186,052	9,407,685
General Non-Operating		224,108	905,900	645,400
Water		505,124	557,745	909,611
Equipment Replacement Reserve		1,010,476	681,900	900,000
Total Expenditures by Funding Source	**$**	**9,477,273**	**11,331,597**	**11,862,696**

MAJOR BUDGET CHANGES

General Operating Fund

Item	Original Amount	Change	Recom. Budget
IT Analyst I/II Position (1.0 FTE) Provides funding to convert a limited-period IT Analyst I/II position to ongoing. This position will support projects related to Geographic Information Systems (GIS).	$ -	266,100	266,100
Public Engagement Software Provides increased funding for public engagement software that support legislative management, public meetings, voting, website operations, and community engagement.	73,000	83,000	156,000
Information Technology Services, Licenses, and Software Renewals Provides new and increased funding for the annual services, licenses and software renewals for Adobe, DocuSign, Microsoft Office, and various other software licenses.	357,000	65,000	422,000
Reallocate Mountain View Center for Performing Arts (MVCPA) Venue Management Software Costs Reallocates funding from the Information Technology department to the Community Services Department for the Mountain View Center for Performing Arts (MVCPA) Venue Management Software.	18,500	(18,500)	-
Reallocate Data Management Software Reallocates funding from the Information Technology Department to the City Clerk's Office for data management software used by the City Clerk's Office.	18,300	(18,300)	-
Reallocate Fire Station Alert System Costs Reallocates funding from the Information Technology Department to the Fire Department for the Fire Station Alerting System.	15,000	(15,000)	-

General Non-Operating Fund

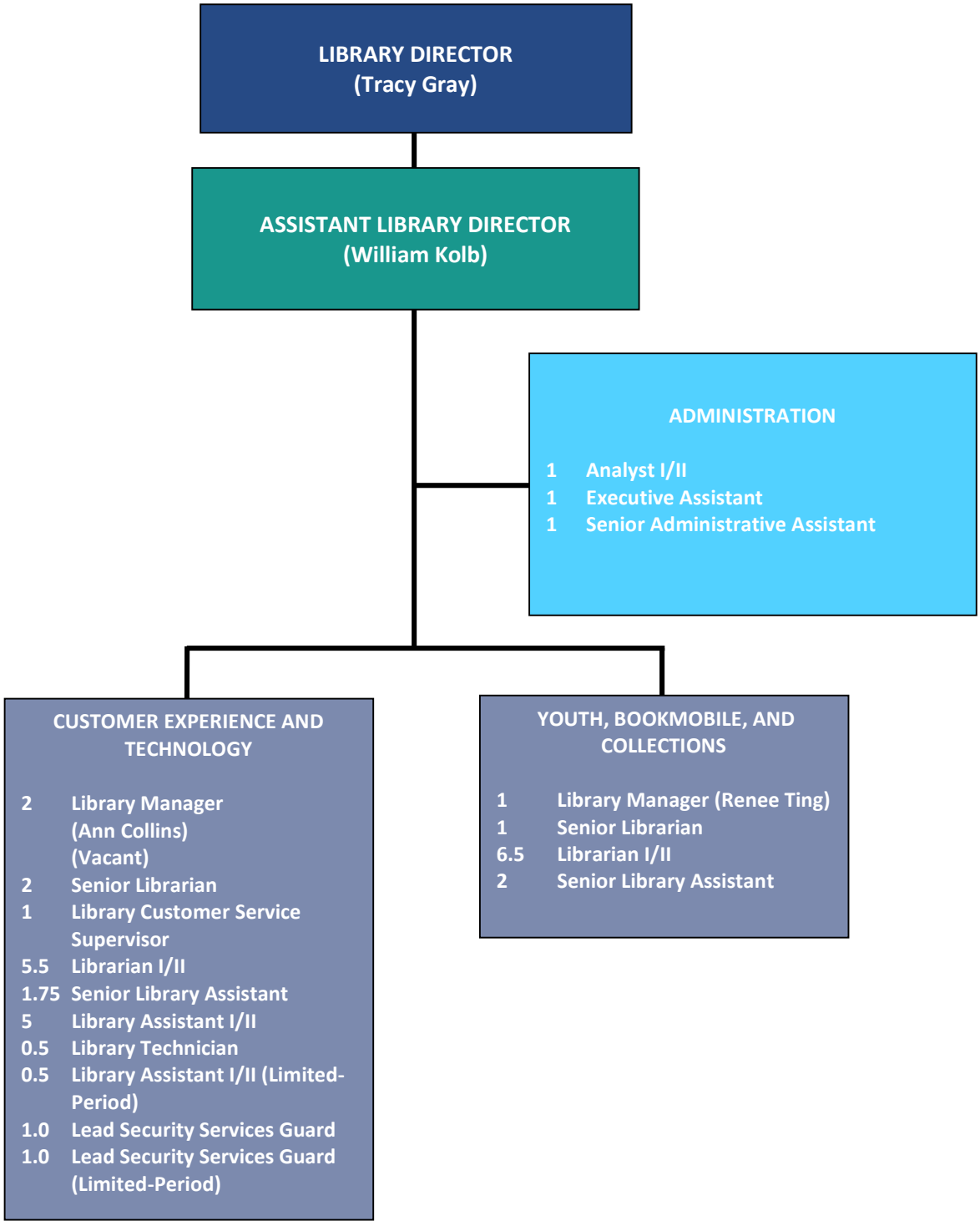
Item	Original Amount	Change	Recom. Budget
Temporary Staffing (Limited-Period) Provides funding for two temporary IT Desktop Technician II positions, sourced through a staffing agency. These positions will deliver frontline support for audio/visual systems and Citywide applications.	$ -	406,400	406,400
Network Services Support (Limited-Period) Provides funding to support manitenance and serices for the City's fiber network infrastructure.	-	120,000	120,000
Contract Management Software Implementation (Limited-Period) Provides funding for the implementation of an enterprise-level contract management system.	-	75,000	75,000
Information Security Consulting Services (Limited-Period) Provides funding for consulting services to implement shared cybersecurity leadership with neighboring agencies.	-	44,000	44,000

Water Fund

Item	Original Amount	Change	Recom. Budget
Business Licensing Software Support (Limited-Period) Provides funding for an additional year of support and maintenance for the City's business licensing software system.	$ -	47,000	47,000
Information Technology Services, Licenses, and Software Renewals Provides new and increased funding for the annual services, licenses and software renewals for Adobe, DocuSign, Microsoft Office, and various other software licenses.	30,000	41,700	71,700
Utility Billing Software Provides increased funding for the annual license and subscription costs of the City's new utility billing software.	16,000	200,000	216,000

Note: Limited-period items do not show original budget due to their one-time nature.

LIBRARY DEPARTMENT



FISCAL YEAR 2026-27 POSITION TOTALS: 32.0 Full-Time
2.25 Regular Part-Time
1.5 Limited-Period

Library Department

DEPARTMENT MISSION STATEMENT

Our Library is for everyone. We are a free resource that helps our community connect, create, and learn.

DEPARTMENT OVERVIEW

The Library offers free materials, services, and programs in a welcoming space for the community to connect, create, and learn. Staff provide reference, readers' advisory, and technology help in person, online, and by phone. Resources in print, media, and digital formats are regularly updated, and through a regional cooperative, the Library also provides access to materials from other libraries. Digital resources—such as eBooks, audiobooks, databases, and streaming media—are available 24/7.

The Library hosts programs for all ages that entertain, educate, and celebrate community diversity. The safe, well-maintained facility features Wi-Fi, computers, study rooms, seating areas, a Children's Room, a teen space, and the History Center. Services also extend beyond the building through outreach to homebound patrons and the Bookmobile, which visits schools, workplaces, senior centers, and other community locations.

DEPARTMENT DIVISIONS

Administration

The Administration Division leads departmental planning and goal-setting, strategic and financial management, stakeholder relations, policy and project oversight, personnel, and communications. It also manages budget and grants, contracts, and facility operations, and collaborates with governing and advisory bodies and community partners.

Customer Experience and Technology

The Customer Experience Division oversees customer service, library programs, public computers, the History Center, study rooms, and security. It manages library card issuance, lending, reference and digital services, technology support, and coordinates the adult learning program and materials selection and processing. It oversees technology support, maintains the system that lets you borrow and find materials, and offers a wide range of informational and digital services, such as e-books, streaming, and online learning and training.

Youth, Bookmobile, and Collections

The Youth, Bookmobile, and Collections Division oversees programs, spaces, and resources for visitors from birth through age 18, families, and educators, focusing on multilingual collections and literacy support. It provides school outreach, operates the Bookmobile, and manages material organization and the Link+ interlibrary service. It manages the Library's website, social media, and communications to keep residents informed and engaged.

DEPARTMENT FUNCTIONS

Performance measures are related to Department Functions. If a Department Function has a measure tied to it, it will be noted in the parenthesis with an "PM". (e.g., PM 1, 2, 3).

- Provide access to a quality and organized collection of popular and enduring materials in a variety of formats for customers to use and borrow for free with a library card. (PM 1, 3, 5, 6, 9b, 10)

- Provide access to diverse and special collections, such as world languages, language learning, parenting, and citizenship materials. (PM 1, 3, 5, 6, 9b, 10)

- Provide 24/7 access to digital resources, such as eBooks, audiobooks, digital magazines, streaming media, and databases and resources that support skill-building, financial literacy, language learning, and more. (PM 1, 3b)

- Provide access to materials in other libraries through a regional resource-sharing cooperative to enhance and expand access to materials. (PM 1, 3)

- Provide a welcoming, comfortable, well-maintained, and safe facility and environment for all customers to use and enjoy. Post information on policies and processes that govern conduct while in the facility and when using library services. (PM 1, 2, 8)

- Provide and maintain services in the facility, such as comfortable seating and study tables, study rooms, internet computers, and free Wi-Fi. (PM 1, 2, 8)

- Provide information for borrowing library materials and the use of the library's services and programs. (PM 1, 2, 3, 4, 7, 8, 9, 10, 11, 12)

- Provide appropriate informational, reference, readers' advisory, and technology assistance in person, online, and via phone. (PM2, 8, 9, 10, 11)

- Maintain a History Center that collects, preserves, and displays materials and artifacts pertaining to Mountain View's history. Provide educational programs, assist in local history research, and demonstrate how to use physical and digitized local history materials. (PM 1, 2, 3, 4, 12)

- Provide additional access to library services through homebound and bookmobile services. (PM 1, 3, 4, 7, 9, 10)

- Build partnerships with local schools to provide library tours, school visits, and student digital library cards for K-12 students with the goal of expanding students' access to the library's digital and physical collections. (PM 2, 3, 4, 7, 11)

- Provide current, relevant, innovative, and free library programs and events for all ages to meet community needs and interests in areas such as education, literacy, technology, culture, diversity, and entertainment to support lifelong learning. (PM 4, 9)

- Promote library services through various marketing efforts and outreach events to ensure that residents are aware of the breadth of library services and use of those services. (PM 9, 11, 12)

- Participate in regional library consortia that analyze and determine funds for planning, coordination, and evaluation of statewide and regional services, programs, resource-sharing, and staff development.

- Provide staff support to the Board of Library Trustees.

- Review, research, and update library technology systems and applications to improve usability and access to resources and services.

- Review and revise library policies when applicable.

- Represent the City at community events and functions.

MAJOR DEPARTMENTAL GOALS/PROJECTS/INITIATIVES FOR FISCAL YEAR 2026-27

(Items in **bold** *are related to FY 25-27 Council Work Plan projects)*

- Implement a new automatic materials handling system to improve check-in/out efficiency, reduce manual handling, and enhance material flow throughout the library.

- Hire additional staff and expand Sunday hours by two hours to enhance public access and better meet community needs, ensuring adequate staffing levels to sustain expanded service.

- Launch a series of innovative, hands-on programs focused on emerging technologies, sustainability, and maker skills to inspire lifelong learning and future-ready skills development.

- Assess Bookmobile operations, stops, and collection offerings to expand and ensure equitable access to library services.

PERFORMANCE/WORKLOAD MEASURES

The City of Mountain View utilizes performance and workload measures to demonstrate the effectiveness and efficiency of City operations, as well as the staff effort required to provide programs and services. Each department has a series of performance and workload measures that serve to provide City management, the City Council, and the community with timely and relevant information on departmental operations.

In many cases, a measure will have both a workload and a performance component, as workload may be a factor that drives performance. When this is the case, it is important that these measures are presented together to ensure that the performance outcome is shown in the proper context. All performance measures include a target, and that target is based on the budgeted resources provided to that particular function at the expected level of service demand. Over time, the workload and performance results can be utilized to evaluate operational performance and inform decisions about how budget resources should be allocated.

In limited cases, measures will be defined as informational. Informational measures are those that are neither a function of workload nor performance but were determined to be important enough to department operations to include with the other measures.

Measure Number	Responsible Division/ Section	Measure	Measure Type	2025-26 Target	2025-26 6 Months	2026-27 Target
1	Departmental	Percentage of actual expenditures to budgeted expenditures for department operations.	Performance	<100%	47.1%	<100%
2	Departmental	Total number of visits to the Library.	Workload	-	189,585	-
3	Departmental	Total circulation:	Workload	-	686,697	-
		a. Physical items (number and	Workload	-	512,386	-
		percent of total)	Workload	-	75%	-
		b. Electronic items (number and	Workload	-	174,311	-
		percent of total)	Workload	-	25%	-
4	Departmental	Total number of Library programs offered and patrons served.	Workload	-	236	-
			Performance	20,000	18,398	20,000
		a. Number of author talk programs and patrons served.	Informational	-	19	-
			Informational	-	460	-
		b. Number of early childhood literacy and youth enrichment programs and patrons served.	Informational	-	119	-
			Informational	-	12,368	-
		c. Number of finance and economic vitality programs and patrons served.	Informational	-	0	-
			Informational	-	0	-
		d. Number of health and wellness programs and patrons served.	Informational	-	22	-
			Informational	-	1,068	-
		e. Number of lifelong learning programs and patrons served.	Informational	-	16	-
			Informational	-	349	-
		f. Number of multicultural programs and patrons served.	Informational	-	35	-
			Informational	-	1,260	-
			Informational	-	19	-

Measure Number	Responsible Division/ Section	Measure	Measure Type	2025-26 Target	2025-26 6 Months	2026-27 Target
		g. Number of sustainability and livability programs and patrons served.	Informational	-	2,481	-
		h. Number of tours and class visits and patrons served.	Informational	-	6	-
			Informational	-	412	-
5	Departmental	Number of new items received and percent put into circulation within 10 days of receipt.	Workload	-	8,896	-
			Performance	100%	72.3%[(A)]	70%
6	Departmental	Number of items returned and percent available for checkout within 1 business day.	Workload	-	323,838	-
			Performance	100%	100%	100%
7	Departmental	Total Library cardholders.	Workload	-	61,559	-
		a. New cardholders added	Workload	-	10,845	-
		b. Percent change year-over-year	Performance	>5%	4%	>5%
8	Departmental	Total hours the study rooms were in use and percent of time booked.	Workload	-	11,248	-
			Workload	-	70%	-
9	Departmental	Total hours of operation for the Bookmobile.	Workload	-	491	-
		a. Visitors served	Workload	-	3,958	-
		b. Materials circulated	Workload	-	9,642	-
		c. New Library cards issued from Bookmobile	Workload	-	126	-
		d. Number of regular stops	Workload	-	164	-
		e. Number of programs offered	Workload	-	16	-
10	Departmental	Number of deliveries to homebound clients and total items delivered.	Workload	-	48	-
			Workload	-	126	-
11	Departmental	Number of community events with Library representation and number of interactions.	Workload	-	5	-
			Performance	3,000	1,477	3,000
		a. Number of community events featuring	Informational	-	1	-
			Informational	-	748	-

Measure Number	Responsible Division/ Section	Measure	Measure Type	2025-26 Target	2025-26 6 Months	2026-27 Target
		the Bookmobile and visitors served.				
12	Departmental	Number of subscribers to monthly email newsletter and:	Workload	-	31,464	-
		a. Percent change year-over-year	Performance	25%	24%	25%
		b. Percent of newsletters opened by recipients	Performance	>40%	39%	>40%
		c. Average percent of communications from government entities opened by recipients.	Informational	-	34%	-
	Departmental	Number of Ask Mountain View queries received.	Informational	-	14	-

(A) Disruption among Library material vendors led to inconsistencies in receiving shipments, which increased the amount of time for items to reach the shelves, impacting the total percentage going into circulation within 10 days.

Positions Summary	2024-25 Adjusted	2025-26 Adopted	2026-27 Recom.
Library Director	1	1	1
Assistant Library Director	1	1	1
Library Manager	3	3	3
Library Customer Service Supervisor	1	1	1
Senior Librarian	3	3	3
Librarian I/II	11	11	12[*2]
Analyst I/II	1	1	1
Executive Assistant	1	1	1
Senior Administrative Assistant	1	1	1
Lead Security Services Guard	0	0	1[*2]
Senior Library Assistant	3.75	3.75	3.75
Library Assistant I/II	5	5	5
Library Technician	0.50	0.50	0.50
Total Regular	32.25	32.25	34.25
Total Part-Time Hourly	12.37	12.37	12.37
Total Positions	**44.62**[*1]	**44.62**[*1]	**46.62**[*1]

[*1] In addition there are the following limited-period positions: 0.5 Library Assistant I/II and 1.0 Lead Security Services Guard.

[*2] Midyear additions of a Librarian I/II and Lead Security Services Guard.

Expenditure Summary		2024-25 Actual	2025-26 Adopted	2026-27 Recom.
Salaries, Wages and Benefits	$	6,402,720	7,390,999	8,076,436
Supplies and Other Services		1,161,477	1,227,261	1,227,261
Capital Outlay and Equipment Replacement		2,011	0	0
Interfund Expenditures		9,215	27,000	30,000
Total Expenditures		**7,575,423**	**8,645,260**	**9,333,697**
Expenditures by Division				
Library Administration		1,931,948	2,062,683	2,345,872
Customer Experience and Technology		3,989,209	4,579,303	4,982,271
Youth, Bookmobile and Collections		1,654,266	2,003,274	2,005,554
Total Expenditures by Division		**7,575,423**	**8,645,260**	**9,333,697**
Expenditures by Funding Source				
General Operating		7,375,793	8,218,060	8,894,197
General Non-Operating		199,630	427,200	439,500
Total Expenditures by Funding Source	**$**	**7,575,423**	**8,645,260**	**9,333,697**

MAJOR BUDGET CHANGES

General Operating Fund

Item	Original Amount	Change	Recom. Budget
Fleet Maintenance Provides increased funding for the maintenance of the City's vehicle fleet.	$ 27,000	3,000	30,000

General Non-Operating Fund

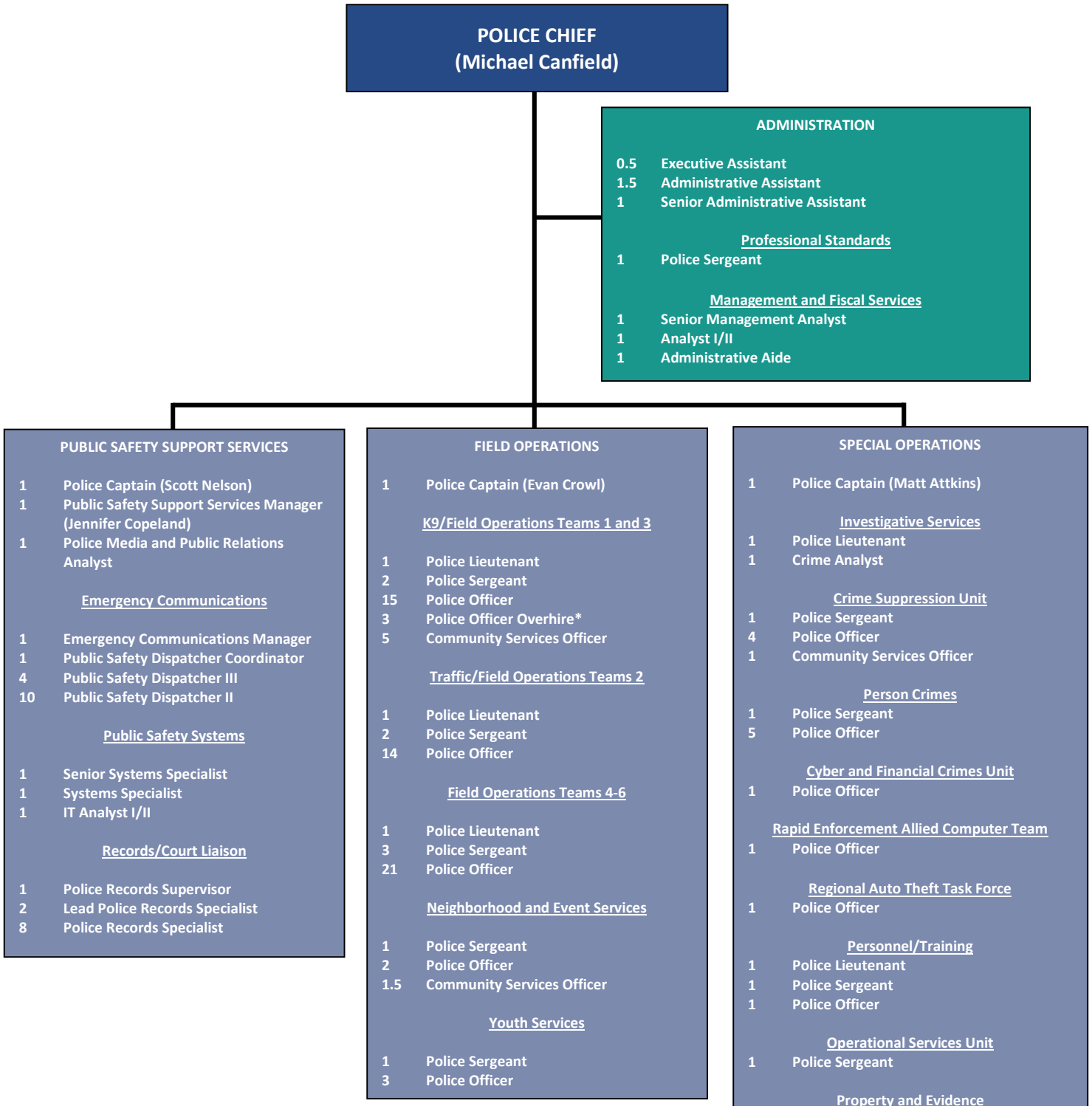
Item	Original Amount	Change	Recom. Budget
Career Programming (Limited-Period) Provides funding for an educational program at the Library that motivates students to earn high school diplomas.	$ -	100,000	100,000
Lead Security Services Guard Position (1.0 FTE) (Limited-Period) Provides funding for a Lead Security Services Guard position. This position will work with Library staff, administration, contracted security guards, and customers to ensure maximum safety and security for Library customers and employees.	-	170,000	170,000
Library Assistant I/II Position (0.5 FTE) (Limited-Period) Provides funding for a half-time Library I/II position. This position will engage with the public and assist with facilitating programs and other public service needs. This position is offset by $40,000 in wages in the General Operating Fund.	-	89,500	89,500
Security Services (Limited-Period) Provides funding for contract security services for the Library.	-	80,000	80,000

Note: Limited-period items do not show original budget due to their one-time nature.

NOTES

(This page intentionally left blank)

POLICE DEPARTMENT



FISCAL YEAR 2026-27 POSITION TOTALS: 144.0 Full-Time
0.5 Regular Part-Time

* The three Police Officer overhire positions are funded at 50%.

DEPARTMENT MISSION STATEMENT

The Mountain View Police Department is dedicated to providing professional, compassionate, and transparent service. By prioritizing crime prevention efforts and strong community partnerships, we strive to ensure safety for all, while promoting a culture of wellness and building enduring trust within our diverse community..

DEPARTMENT OVERVIEW

Through people, community collaboration, technology, and regional cooperation, the Police Department fulfills its mission through comprehensive programs that make safety a priority, focus on effectively working with people, solving problems, and obtain fair and impartial results through education, prevention, intervention, suppression, and enforcement efforts. The Department provides a visible presence, effective and timely response to calls for service, proactive crime prevention, celebrated community engagement activities, and comprehensive services for investigations, community-focused policing initiatives, and emergency preparedness. The Department is also responsible for Police and Fire support services, emergency communications, and ensuring professional standards and accountability.

DEPARTMENT DIVISIONS

Administration

The Administration Division manages and maintains integrity of the Police Department, oversees investigations of Police employees, and provides fiscal and administrative support for both the Police and Fire Departments.

Field Operations

The Field Operations Division provides uniform police services, responds to criminal activity and community calls, supports crime prevention, and oversees specialized units including Patrol, Traffic Safety, Youth Services, Neighborhood and Event Services, Crisis Negotiations, SWAT, Canine, Bicycle Patrol, and Field Training Officer programs.

Special Operations

The Special Operations Division includes subdivisions focused on crime prevention, investigation, and suppression, while supporting patrol operations, managing special events, coordinating victim services, and providing technical and administrative support. Investigations handles crimes such as narcotics, cybercrime, fraud, and violent offenses, and Special Services, which oversees special events, training, recruitment, and evidence management.

Public Safety Support Services

The Public Safety Support Services Division provides essential administrative and technical support to the Police and Fire Departments. It includes the Emergency Communications Center for 9-1-1 and nonemergency dispatch, Public Safety Systems for managing radio communications, and Records for handling data processing, arrest warrants, and statistical reporting. The division also encompasses Police Media and Community Relations, which manages community policing communications, crime-prevention outreach, and media relations.

DEPARTMENT FUNCTIONS

Performance measures are related to Department Functions. If a Department Function has a measure tied to it, it will be noted in the parenthesis with an "PM". (e.g., PM 1, 2, 3).

- Promote a sense of safety and security in the community, keep the peace, provide public assistance, prevent and detect criminal activity, assist crime victims, apprehend offenders, and facilitate due process of the justice system, conducting investigations, and enforcing of the spirit of the law. (PM 1, 2, 3, 4, 5, 6, 7)

- Promote safety on the roadways through collaboration with other City staff, comprehensive and proactive education and enforcement initiatives that prevent fatal and injury traffic collisions. (PM 5)

- Continue to enhance outreach and engagement programs with neighborhoods, schools, small businesses, corporations, community-based organizations, and other stakeholders to promote access, community safety, prevention of crime, and secure communitywide trust and support.

- Continually develop staff and implement solutions that enhance workplace and community safety, the ability to work effectively with people, and deliver fair and impartial results. (PM 11)

- Maintain and implement programs that support underserved youth, create positivity, character development and the opportunity to develop strong relationships with the MVPD and reduce juvenile delinquency, underage and illegal substance abuse, and gang activity.

- Work collaboratively with the community, City, and other criminal justice agencies to protect life, safeguard property, and enhance policing legitimacy and community support for the Police Department. (PM 3, 4, 9)

- Provide support services functions to fulfill responsibilities related to public safety systems, technologies, records, warrants, property and evidence, and document retention and sharing. (PM 10)

- Recruit, retain, develop, and empower a broad range of talents at all levels of the organization who represent the diversity of the Mountain View community.

- Provide communication services for Police, Fire, medical emergencies, and contract agencies. (PM 7, 8)

- Prepare for, respond to, mitigate, and recover from all-hazard critical incidents and disasters.

MAJOR DEPARTMENTAL GOALS/PROJECTS/INITIATIVES FOR FISCAL YEAR 2026-27

(Items in **bold** *are related to FY 25-27 Council Work Plan projects)*

- Implement the new Computer Aided Dispatch (CAD) system, supported by comprehensive cross-department training to ensure seamless integration and effective use by Police and Fire personnel. (Collaboration between the Police and Fire Departments)

- Support initial construction activities for the Public Safety Administration Building, including site preparation and demolition of the existing auditorium, while ensuring continuity of operations and public access to Police and Fire services. (Collaboration between the Public Works, Police, and Fire Departments).

- Lead and facilitate a new cohort of MVPDx: Partnering for the Future of Policing cohort to strengthen community engagement and transparency, and advance dialogue on key policing issues within the community.

PERFORMANCE/WORKLOAD MEASURES

The City of Mountain View utilizes performance and workload measures to demonstrate the effectiveness and efficiency of City operations, as well as the staff effort required to provide programs and services. Each department has a series of performance and workload measures that serve to provide City management, the City Council, and the community with timely and relevant information on departmental operations.

In many cases, a measure will have both a workload and a performance component, as workload may be a factor that drives performance. When this is the case, it is important that these measures are presented together to ensure that the performance outcome is shown in the proper context. All performance measures include a target, and that target is based on the budgeted resources provided to that particular function at the expected level of service demand. Over time, the workload and performance results can be utilized to evaluate operational performance and inform decisions about how budget resources should be allocated.

In limited cases, measures will be defined as informational. Informational measures are those that are neither a function of workload nor performance but were determined to be important enough to department operations to include with the other measures.

Measure Number	Responsible Division/ Section	Measure	Measure Type	2025-26 Target	2025-26 6 Months	2026-27 Target
1	Departmental	Percentage of actual expenditures to budgeted expenditures for department operations.	Performance	<100%	51.2%	<100%
2	Field Operations	Sustain a violent crime rate below the Countywide rate:				
		a. Number of violent crimes	Workload	-	179	-
		b. Rate of violent crimes in Mountain View per 100,000 population	Performance	< 380	206.91	<422
		c. Rate of violent crimes in Santa Clara County (SCC) per 100,000 population	Informational	380	-*	422
3	Support Operations	Sustain a violent crime clearance rate higher than the Countywide rate:				
		a. Number of violent crimes cleared	Workload	-	67	-

Measure Number	Responsible Division/ Section	Measure	Measure Type	2025-26 Target	2025-26 6 Months	2026-27 Target
		b. Mountain View clearance rate	Performance	> 40.7	37.43**	> 40.8
		c. Santa Clara County clearance rate	Informational	40.7	-*	40.8
4	Field Operations	Sustain a property crime rate below the Countywide rate:				
		a. Number of property crimes	Workload	-	1297	-
		b. Rate of property crimes in Mountain View per 100,000 population	Performance	< 1,866	1499.20	< 2,324
		c. Rate of property crimes in Santa Clara County per 100,000 population	Informational	1,866	-*	2,324
5	Field Operations	Sustain a fatal and injury traffic collision rate below the Countywide rate:				
		a. Number of fatal and injury traffic collisions	Workload	-	182	-
		b. Rate of fatal and injury traffic collisions in Mountain View per 100,000 population	Performance	< 459	210.37	< 465
		c. Rate of fatal and injury traffic collisions in Santa Clara County per 100,000 population	Informational	459	-*	469
		d. Number of directed traffic enforcement operations in Mountain View	Workload	-	82	-
6	Field Operations	Number of priority 0 (highest priority) calls and	Workload	-	36	-

Measure Number	Responsible Division/ Section	Measure	Measure Type	2025-26 Target	2025-26 6 Months	2026-27 Target
		percent of those calls where an officer arrives on-scene within 5 minutes. (There is no national standard for police on-scene arrival times.)	Performance	90%	91.66%	90%
7	Emergency Comms. Center	Number of incoming 9-1-1 calls and percent answered within nine seconds (National Emergency Number Association standard is 15 seconds).	Workload	-	11304	-
			Performance	95%	97%	95%
8	Youth Services Unit	Number of youth participants in outreach programs.	Workload	-	349	-
9	Neighborhood and Events Services	Total number of community engagement events participated in by Police Department personnel.	Workload	-	46	-
10	Records	Total number of public records act requests received and total time spent on responses.	Workload	-	1441	-
			Workload	-	453.30	-
11	Support Services Division	Mental health/crisis intervention calls as a percent of total incidents.	Workload	-	2%	-
	Departmental	Number of Ask Mountain View queries.	Informational	-	736	-

*Numbers are only posted annually.

**MVPD continues to monitor violent crime clearance rates. Different County agencies vary in how violent crimes are categorized and reported, as well as in their case-clearing practices, which affects the consistency and comparability of reported clearance rates across jurisdictions.

Positions Summary	2024-25 Adjusted	2025-26 Adopted	2026-27 Recom.
Police Chief	1	1	1
Police Captain	3	3	3
Public Safety Support Services Manager	1	1	1
Police Lieutenant	5	5	5
Police Sergeant	16	16	16
Police Officer	68	68	68
Police Officer (Overhire)	3	3	3
Police Media and Community Relations Coord.	1	1	1
Senior Systems Specialist	1	1	1
Crime Analyst	1	1	1
Information Technology Analyst I/II	1	1	1
Systems Specialist	1	1	1
Emergency Communications Manager	1	1	1
Public Safety Dispatcher Coordinator	1	1	1
Public Safety Dispatcher III	4	4	4
Public Safety Dispatcher II	10	10	10
Police Records Supervisor	1	1	1
Lead Police Records Specialist	2	2	2
Police Records Specialist	8	8	8
Community Services Officer	7.5	7.5	7.5
Property & Evidence Specialist	1	1	1
Police Assistant III	1	1	1
Senior Management Analyst	1	1	1
Analyst I/II	1	1	1
Administrative Aide	1	1	1
Executive Assistant	0.5	0.5	0.5
Senior Administrative Assistant	1	1	1
Administrative Assistant	1.5	1.5	1.5
Total Regular	144.50	144.50	144.50
Total Part-Time Hourly	3.05	3.05	3.05
Total Positions	**147.55**	**147.55**	**147.55**

Expenditure Summary		2024-25 Actual	2025-26 Adopted	2026-27 Recom.
Salaries, Wages and Benefits	$	47,823,871	52,807,258	54,721,319
Supplies and Other Services		4,171,118	3,993,802	3,612,202
Capital Outlay and Equipment Replacement		1,481,202	2,618,263	1,806,000
Interfund Expenditures		896,749	1,021,000	1,106,000
Total Expenditures		**54,372,940**	**60,440,323**	**61,245,521**
Expenditures by Division				
Police Administration		2,882,297	3,939,692	3,340,818
Field Operations		27,921,994	31,927,018	32,691,321
Special Operations		12,880,095	12,922,540	13,096,993
Public Safety Support Services		10,688,554	11,651,073	12,116,389
Total Expenditures by Division		**54,372,940**	**60,440,323**	**61,245,521**
Expenditures by Funding Source				
General Operating		52,377,508	57,542,760	59,271,267
General Non-Operating		273,718	354,000	206,300
Police Asset Forfeitures		0	230,000	0
Supplemental Law Enforcement Services		255,726	200,000	200,954
Shoreline Regional Park Community		37,724	157,000	40,000
Equipment Replacement Reserve		1,428,264	1,956,563	1,408,000
Workers Compensation Self-Insurance		0	0	119,000
Total Expenditures by Funding Source	**$**	**54,372,940**	**60,440,323**	**61,245,521**

Revenue Summary		2024-25 Actual	2025-26 Adopted	2026-27 Recom.
General Licenses & Permits	$	77,463	77,000	77,000
Fines & Forfeitures		691,021	424,000	424,000
Local Intergovernmental Revenue		178,289	250,000	250,000
State Intergovernmental Revenue		285,421	230,000	230,000
Federal Intergovernmental Revenue		106,424	0	0
General Service Charges		247,996	189,000	204,000
Miscellaneous Revenue		1,920,449	1,368,900	1,384,400
Total Revenues	**$**	**3,507,063**	**2,538,900**	**2,569,400**

MAJOR BUDGET CHANGES

General Operating Fund

Item	Original Amount	Change	Recom. Budget
Reallocate Crossing Guard Services Reallocates funding from the Police Department to the Public Works Department for crossing guard services.	$ 459,000	(459,000)	-
Fleet Maintenance Provides increased funding for the maintenance of the City's vehicle fleet.	1,021,000	85,000	1,106,000
Recreational Vehicle Tow Subsidy Pilot Program Provides funding for a pilot program to subsidize the towing and removal of abandoned recreational vehicles (RVs) within the City.	-	40,000	40,000
Forensic and Crime Investigation Software Provides funding for software that supports digital forensics and criminal investigations.	-	33,000	33,000
Silicon Valley Animal Control Authority (SVACA) Provides increased funding for contracts with the Silicon Valley Animal Control Authority (SVACA).	445,300	31,100	476,400
Police Activities League Provides increased funding for non-profit, Police Activities League (PAL), to provide opportunities and activities for underserved youth.	5,000	5,000	10,000

General Non-Operating Fund

Item	Original Amount	Change	Recom. Budget
Protective Equipment (Limited-Period) Provides funding for specialized protective equipment to support public safety operations, including ballistic shields and tactical protective vests for specialized response teams.	$ -	158,800	158,800
Vehicle Equipment (Limited-Period) Provides funding for the installation of safety equipment on police vehicles used for training purposes.	-	22,500	22,500

Item	Original Amount	Change	Recom. Budget
Public Safety Wellness Program Expansion (Limited-Period) Provides funding for trauma and resiliency wellness retreats for public safety personnel.	$ -	25,000	25,000

Workers Compensation Self-Insurance Fund

Item	Original Amount	Change	Recom. Budget
On Duty Health Screening (Limited-Period) Provides funding for cardiovascular and metabolic screening services for public safety personnel.	$ -	119,000	119,000

Note: Limited-period items do not show original budget due to their one-time nature.

PUBLIC WORKS DEPARTMENT

PUBLIC WORKS DIRECTOR
(Jennifer Ng)

- 1 Executive Assistant

Property Management

- 1 Real Property Program Administrator
- 1 Analyst I/II

ADMINISTRATION AND BUSINESS SERVICES

- 1 Assistant Public Works Director (Allison Boyer)

Administration

- 1 Senior Management Analyst
- 0.5 Analyst I/II
- 1 Senior Administrative Assistant
- 0.5 Program Assistant
- 1 Administrative Assistant
- 0.5 Documents and Records Specialist

Solid Waste

- 1 Solid Waste Program Manager
- 1 Senior Management Analyst
- 1 Analyst I/II
- 1 Administrative Aide

Facilities Maintenance

- 0.5 Fleet and Facilities Manager
- 2 Facilities Maintenance Supervisor
- 1 Facilities Contract Coordinator
- 2 Facilities Maintenance Worker III
- 3 Facilities Maintenance Worker I/II
- 1 Program Assistant

Fleet Services

- 0.5 Fleet and Facilities Manager
- 1 Equipment Maintenance Supervisor
- 2 Equipment Mechanic III
- 4 Equipment Mechanic I/II
- 1 Equipment Service Worker
- 1 Program Assistant

ENGINEERING

- 1 Assistant Public Works Director* (Ed Arango)
- 0.5 Analyst I/II
- 0.5 Program Assistant

Construction Engineering

- 1 Principal Civil Engineer
- 1 Senior Civil Engineer
- 4 Junior/Assistant/Associate Engineer
- 1 Senior PW Inspector
- 2 PW Inspector I/II

Civil Infrastructure

- 1 Principal Civil Engineer
- 2 Senior Civil Engineer
- 5 Junior/Assistant/Associate Engineer

Parks and Buildings

- 1 Principal Project Manager
- 1 Senior Civil Engineer
- 4 Senior Project Manager
- 1 Facilities Contract Coordinator

Land Development

- 1 Principal Civil Engineer
- 4 Senior Civil Engineer
- 6 Junior/Assistant/Associate Engineer
- 1 Engineering Assistant I/II

TRANSPORTATION AND TRAFFIC

- 1 Chief Transportation Officer (Vacant)

Transportation Management

- 1 Transportation Manager
- 2 Senior Transportation Planner
- 2 Junior/Assistant/Associate Planner

Traffic Engineering

- 1 Traffic Engineer
- 2 Senior Civil Engineer
- 2 Junior/Assistant/Associate Transportation Planner

PUBLIC SERVICES

- 1 Assistant Public Works Director (Lisa Au)

Safety/Administration

- 1 Safety and Training Administrator
- 1 Senior Management Analyst
- 1 Public Services Technician
- 3 Senior Administrative Assistant
- 1 Administrative Assistant

Engineering & Envir. Compliance

- 1 Principal Civil Engineer
- 4 Senior Civil Engineer
- 2 Junior/Assistant/Associate Engineer
- 1 Engineering Assistant I/II (Limited-Period)

Utilities Management

- 1 Utilities Services Manager
- 0.7 Senior IT Analyst

Utility Systems

- 1 Utilities Systems Supervisor
- 1 Utilities Systems Specialist
- 1 Utilities Electrician
- 2 Senior Utilities Technician

Water Operations

- 1 Water Supervisor
- 1 Cross-Connection Control Specialist
- 1 Water Utility Worker III
- 3 Water Utility Worker I/II

Water Distribution

- 1 Water Superintendent
- 1 Water Resources Manager
- 1 Analyst I/II
- 1 Water Quality Technician
- 1 Water Operations Specialist
- 3 Senior Water System Operator
- 1 Senior Utilities Technician
- 1 Heavy Equipment Operator
- 2 Water Utility Worker III
- 3 Water Utility Worker I/II

Wastewater

- 1 Wastewater Supervisor
- 2 Wastewater Utility Worker III
- 5 Wastewater Utility Worker I/II

Streets Maintenance

- 0.5 Streets and Landfill Closure Manager
- 1 Streets Supervisor
- 1 Street Lighting Technician
- 1 Heavy Equipment Operator
- 3 Streets Maintenance Worker III
- 4 Streets Maintenance Worker I/II
- 2 Street Sweeper Operator

Landfill Maintenance

- 0.5 Streets and Landfill Closure Manager
- 0.3 Senior IT Analyst
- 1 Postclosure Supervisor
- 2 Postclosure Envir. Sys Specialist
- 2 Senior Postclosure Envir. Sys. Tech.
- 1 Heavy Equipment Specialist

FISCAL YEAR 2026-27 POSITION TOTALS: 151.5 Full-Time
1.0 Limited-Period

* This position also acts in the capacity of City Engineer.

Table of Contents

Public Works Department

DEPARTMENT MISSION STATEMENT

Plan, design, review, construct, operate, maintain, and improve the City's infrastructure, facilities, utilities, fleet, property, and equipment.

DEPARTMENT OVERVIEW

The Public Works Department plans, designs, reviews, constructs, operates, maintains, and improves the City's infrastructure, facilities, utilities, fleet, property, and equipment; administers the City's Solid Waste Management, Real Estate Management, and Public Works Grant programs; provides traffic engineering and transportation planning services; and permits private developments in the public right-of-way.

DEPARTMENT DIVISIONS

Administration

The Administration Division is responsible for management of the department, leadership, and support services, while Real Property Management handles City property transactions, park in-lieu fees, licenses, and contract administration.

Transportation and Traffic

The Transportation and Traffic Division manages traffic engineering and transportation policy, advocates for City interests, and enhances pedestrian and bicycle mobility. Manages major policy documents such as the Active Transportation Plan, Vision Zero, and Transportation Demand Management.

Administration and Business Services

The Administration and Business Services Division oversees administration, contract and budget processes as well as solid waste management, fleet services, and facility maintenance to ensure efficient operations and compliance with safety and environmental standards.

Engineering

The Engineering Division comprises several subdivisions responsible for overseeing capital improvement projects and ensuring regulatory compliance. These include Construction Engineering, Civil Infrastructure, Parks and Buildings, and Land Development Engineering, each focusing on specific areas such as inspections, project design, and private development review.

Public Services

The Public Services Division includes subdivisions focused on safety, administration, engineering, utilities, landfill and maintenance of the City's public rights-of-way. Safety and Administration manages occupational safety and customer service programs, while Engineering and Environmental Compliance handles landfill systems, utility projects, and sea level rise initiatives. Utilities Maintenance, Water Resources, and Streets and Landfill Maintenance oversee water, wastewater, and storm systems, water supply and conservation efforts, and the upkeep of streets, parking lots, and landfill operations.

DEPARTMENT FUNCTIONS

Performance measures are related to Department Functions. If a Department Function has a measure tied to it, it will be noted in the parenthesis with an "PM". (e.g., PM 1, 2, 3).

- Represent the City's interest in local and regional public works studies and projects and encourage the highest design and environmental quality in public and private improvements.
- Manage the Department's annual operating expenditures within the budget guidelines. (PM 1)
- Provide exceptional customer service to
- Manage the City's participation in the National Flood Insurance Program.
- Manage the acquisition, lease, licensing and disposal of City real property.
- Meet State-mandated solid waste landfill diversion goals by maximizing commercial and residential recycling and reducing organic waste disposal. (PM 4)
- Represent the City in matters relating to, and provide for, solid waste collection, processing and disposal.
- Manage and implement the City's annual Capital Improvement Program (CIP). (PM 2)
- Ensure the design and construction of programmed capital projects remains on schedule and within budget. (PM 2, 9, 10)
- Review, evaluate, and provide permitting for private and public development and construction in the public right-of-way in conformance with the City's General Plan, ordinances, and policies. (PM 12, 13)
- Review maps and plans of proposed private developments and assist developers, consultants, engineers, and the public in complying with the City's conditions of approval for private developments. (PM 12, 13)
- Manage the processing of private developments, utility company projects, and encroachment and excavation permits. (PM 11, 13)
- Provide for safe, efficient, and convenient circulation of vehicle, bicycle, and pedestrian traffic within the community.
- Continue to implement bicycle and pedestrian mobility improvements that are low-cost and easily implementable. (PM 3)
- Administer the Mountain View Community Shuttle Service that provides connections between residential neighborhoods and key destinations free of charge. (PM 5)
- Organize and implement a Safe Routes to Schools Program in coordination with the school districts. (PM 8)
- Administer the City's Transportation Demand Management program requirements for development projects to ensure compliance with program provisions.

- Represent the City in regional transportation issues and congestion management planning and continue to monitor regional transportation projects and coordinate with local, regional, and State transportation agencies.
- Maintain traffic-related records, conduct surveys, and perform studies as necessary for the analysis of traffic problems and develop and implement mitigation measures when appropriate.
- Maintain public streets, sidewalks, parking lots, streetlight systems, and traffic-control measures, including traffic signals. (PM 9, 14, 23, 24, 25)
- Maintain and improve the City's facilities to ensure that they are safe, functional and aesthetically pleasing for employee and public use. (PM 6)
- Procure and maintain the City's vehicle and equipment fleet. (PM 7)
- Manage occupational safety programs and practices in the Public Works and Community Services Departments.
- Operate and maintain the City's wastewater collection and discharge system. (PM 15, 16)
- Operate and maintain the City's storm drain collection and pump station system.
- Operate and maintain the City's potable water supply and distribution system. (PM 17, 18, 19)
- Monitor water quality and ensure compliance with all regulations. (PM 18, 19)
- Manage the City's water purchases and consumption to meet State water conservation goals and water supply contract minimum purchase requirements.
- Manage and coordinate recycled water supply with the City of Palo Alto. Operate and maintain the City's recycled water and distribution system and manage the recycled water program to improve water quality, maximize water use, expand the City's distribution system, and participate in efforts to develop a regional distribution system. (PM 20)
- Continue providing landscaping selection assistance, irrigation Best Management Practices guidance, and on-site support to recycled water system customers.
- Operate and maintain the landfill cap, gas, and leachate collection systems, gas wells, flare station, and landfill gas-fueled gas-fueled microturbines. (PM 21)
- Manage shopping cart collection and graffiti abatement activities. (PM 22)

MAJOR DEPARTMENTAL GOALS/PROJECTS/INITIATIVES FOR FISCAL YEAR 2026-27

(Items in **bold** *are related to FY 25-27 Council Work Plan projects)*

- **Identify a strategy to increase the Pavement Condition Index to 70 with a focus on arterial streets.**
- **Begin the design phase of the Stevens Creek Trail extension.**
- **Establish citywide objective design standards for streamlined and improved project development. (Collaboration with the Community Development, Community Services, and Public Works Departments.**
- **Develop a Pedestrian Mall Vacant Storefront Window Display and Pop-Up program. (Collaboration with Community Development and Public Works Departments).**
- **Continue to review and make periodic amendments to the Municipal Code to remove contradictory, unenforceable, or outdated sections. (Collaboration with the Community Development, Community Services, and Public Works Departments and the City Attorney and City Manager's Offices).**
- **Continue to review and implement pickleball solutions. (Collaboration with the Community Services and Public Works Departments).**
- **Complete a nexus study examining parks and recreation development impact fees and the City's existing parkland dedication in-lieu fee requirements. (Collaboration with Community Services, Community Development and Public Works Department, and the City Attorney's Office).**
- Complete or continue the design of the North Bayshore recycled water reservoir, Miramonte Reservoir Improvements, and the Landfill Gas Collection System Replacement Back 9 projects.
- Complete the construction of the Stevens Creek Erosion Project at Whisman Park (in collaboration with the Mountain View Whisman School District), Phase 1 of the Water Control Structures Project at Sailing Lake, Improvements at Miramonte Pump Station, San Antonio Sewer Improvements Phase 1.
- Procurement and implementation of the Smart Meter Program. (Collaboration with Finance and Administrative Services and Public Works Departments).

PERFORMANCE/WORKLOAD MEASURES

The City of Mountain View utilizes performance and workload measures to demonstrate the effectiveness and efficiency of City operations, as well as the staff effort required to provide programs and services. Each department has a series of performance and workload measures that serve to provide City management, the City Council, and the community with timely and relevant information on departmental operations.

In many cases, a measure will have both a workload and a performance component, as workload may be a factor that drives performance. When this is the case, it is important that these measures are presented together to ensure that the performance outcome is shown in the proper context. All performance measures include a target, and that target is based on the budgeted resources provided to that particular function at the expected level of service demand. Over time, the workload and performance results can be utilized to evaluate operational performance and inform decisions about how budget resources should be allocated.

In limited cases, measures will be defined as informational. Informational measures are those that are neither a function of workload nor performance but were determined to be important enough to department operations to include with the other measures.

Measure Number	Responsible Division/ Section	Measure	Measure Type	2025-26 Target	2025-26 6 Months	2026-27 Target
1	Departmental	Percentage of actual expenditures to budgeted expenditures for department operations.	Performance	<100%	76.5%	<100%
2	Departmental	Number of active Public Works Capital Improvement Projects.	Workload	-	184	-
		a. Average number of capital projects per full-time equivalent capital project manager	Workload	-	9.2	-
		b. Percent of capital projects exceeding $10 million	Workload	-	5.78%	-
		c. Ratio of new projects added to existing projects closed out	Performance	1:1	1:1.35	1:1
3	Departmental	Cumulative miles of bicycle facilities provided and maintained, measured at the end of fiscal year:				
		a. Class I (Multiuse Path)	Workload	-	25.97	-
		b. Class II (Bike Lane)	Workload	-	27.6	-
		c. Class III (Bike Boulevard)	Workload	-	0.98	-
		d. Class IV (Protected / Separated Bikeway)	Workload	-	5.78	-

Measure Number	Responsible Division/ Section	Measure	Measure Type	2025-26 Target	2025-26 6 Months	2026-27 Target
4	Transportation and Business Services	Citywide waste diversion rate (Goal of 90% Zero Waste by 2030).	Performance	85%	85.3%	85%
5	Transportation and Business Services	Community Shuttle ridership:				
		a. Average weekday ridership	Informational	1,059	917	-
		b. Average weekend day ridership	Informational	278	237	
		c. Total Annual riders	Informational	297,572	129,981	-
		d. Riders per service hour	Informational	23	19.3	-
		e. Cost per rider	Informational	10.89	10.72[(A)]	-
6	Transportation and Business Services	Number of work orders received by Facilities and percent responded to within 30 days.	Workload	-	1,089	-
			Performance	90%	89.26%	90%
7	Transportation and Business Services	Number of work orders received by Fleet and percent responded to within 30 days.	Workload	-	818	-
			Performance	90%	95%	90%
8	Transportation and Business Services	Number of bicycle and pedestrian safety education events and number of students educated.	Performance	12 events	12 events	12 events
			Performance	3,500 students	3,500 students	3,500 students
9	Engineering	Number of road miles repaved and average Citywide Pavement Condition Index score.	Workload	-	6.86	6
			Performance	PCI 70	67	PCI 70
10	Engineering	Number of construction projects awarded and percent of time approved bid is within 25% of engineer's estimate.	Workload	-	15	-
			Performance	>75%	80%	>75%
11	Engineering	Number of excavation permits issued and percent reviewed within standard timelines.	Workload	-	314	-
			Performance	80%	96%	80%
12	Engineering	Number of planning application reviews and percent reviewed within standard timelines.	Workload	-	101	-
			Performance	90%	90%	90%
13	Engineering		Workload	-	448	-

Measure Number	Responsible Division/ Section	Measure	Measure Type	2025-26 Target	2025-26 6 Months	2026-27 Target
		Number of building plans reviewed and percent reviewed within standard timelines.	Performance	80%	92%	80%
14	Engineering	Number of traffic signals and percent receiving preventive maintenance or upgrades.	Workload	-	92	-
			Performance	95%	100%	95%
15	Public Services	Number of sanitary sewer spills.	Workload	-	0	-
16	Public Services	Length of sanitary sewer system inspected or cleaned annually.	Performance	>18 miles	20.2	>18 miles
17	Public Services	Number of water main breaks.	Workload	-	4	-
18	Public Services	Number of water quality tests performed.	Workload	10,000	5500	10,000
19	Public Services	Percent of water quality tests in compliance with water quality standards in water system.	Informational	100%	100%	100%
20	Public Services	Average daily recycled water delivery, calculated in millions of gallons a day (mgd), and its percentage of total water supply.	Informational	-	0.7 MGD	-
			Informational	-	7%	-
21	Public Services	Number of air and water quality tests performed and percent in compliance with regulatory standards at the City's closed landfill.	Workload	-	3,682	-
			Performance	85%	99.9%	85%
22	Public Services	Number of graffiti abatement requests on City property or right-of-way and percent abated within 5 business days.	Workload	-	102	-
			Performance	90%	97%	90%
23	Public Services	Number of potholes/minor street maintenance requests and percent repaired within 5 business days.	Workload	-	38	-
			Performance	85%	100%	85%
24	Public Services	Number of raised sidewalk complaints and percent addressed within 5 business days.	Workload	-	49	-
			Performance	85%	88%	85%

Measure Number	Responsible Division/ Section	Measure	Measure Type	2025-26 Target	2025-26 6 Months	2026-27 Target
25	Public Services	Number of City streetlight maintenance or repair requests and percent completed within 5 business days.	Workload	-	35	-
			Performance	85%	83%	85%
26	Departmental	Number of Ask Mountain View queries:				
		a. Traffic Engineering	Informational	-	353	-
		b. Streets	Informational	-	207	-
		c. Bicycle/Pedestrian	Informational	-	28	-
		d. Other	Informational	-	187	-

[A] Cost per rider is lower because EV leases started later than expected leading to operation cost being lower than estimated.

Positions Summary	2024-25 Adjusted	2025-26 Adopted	2026-27 Recom.
Public Works Director	1	1	1
Assistant Public Works Director	3	3	3
Chief Transportation Officer	0	0	1[*4]
Transportation Manager	1	1	1
Fleet and Facilities Manager	1	1	1
Utilities Services Manager	1	1	1
Streets and Landfill Closure Manager	1	1	1
Solid Waste Program Manager	1	1	1
Traffic Engineer	1	1	1
Principal Civil Engineer	4	4	4
Principal Project Manager	1	1	1
Senior Civil Engineer	14	14	14
Senior Project Manager	4	4	4
Senior Transportation Planner	0	0	2[*4]
Transportation Planner	4	4	0[*4]
Water Resources Manager	1	1	1
Real Property Program Administrator	1	1	1
Safety and Training Administrator	1	1	1
Senior Information Technology Analyst	1	1	1
Senior Management Analyst	3	3	3
Postclosure Supervisor	1	1	1
Utilities Systems Supervisor	1	1	1
Water Supervisor	1	1	1
Water Superintendent	1	1	1
Wastewater Supervisor	1	1	1
Streets Supervisor	1	1	1
Equipment Maintenance Supervisor	1	1	1
Facilities Maintenance Supervisor	1	1	1
Facilities Contract Coordinator	2	2	2
Jr/Asst/Associate Engineer (Civil)	19	19	19
Jr/Asst/Associate Transportation Planner	0	0	2[*4/*5]
Analyst I/II	4	4	4
Utility Systems Specialist	1	1	1
Postclosure Environmental Systems Specialist	2	2	2
Utilities Electrician	1	1	1
Water Quality Technician	1	1	1
Senior Public Works Inspector	1	1	1
Water Operations Specialist	1	1	1
Senior Water System Operator	3	3	3

Positions Summary	2024-25 Adjusted	2025-26 Adopted	2026-27 Recom.
Senior Utilities Technician	0	0	3[*6]
Senior Utilities Systems Technician	2	2	0[*7]
Senior Postclosure Environmental Systems Tech	2	2	2
Street Lighting Technician	1	1	1
Engineering Assistant I/II	1	1	1
Heavy Equipment Specialist	1	1	1
Cross-Connection Cntrl Specialist	1	1	1
Public Works Inspector I/II	2	2	2
Utilities Inspector/Locator	1	1	0[*7]
Heavy Equipment Operator	2	2	2
Facilities Maintenance III	2	2	2
Facilities Maintenance I/II	2	3[*2]	3
Equipment Mechanic III	2	2	2
Equipment Mechanic I/II	4	4	4
Equipment Service Worker	1	1	1
Streets Maintenance Worker III	3	3	3
Streets Maintenance Worker I/II	4	4	4
Streetsweeper Operator	2	2	2
Water Utility Worker III	3	3	3
Water Utility Worker I/II	6	6	6
Wastewater Utility Worker III	2	2	2
Wastewater Utility Worker I/II	5	5	5
Public Services Technician	1	1	1
Administrative Aide	1	1	1
Program Assistant	3	3	3
Executive Assistant	1	1	1
Documents and Records Specialist	0	0.50[*3]	0.50
Senior Administrative Assistant	2	2	4[*8]
Administrative Assistant	4	4	2[*8]
Total Regular	148	149.50	151.50
Total Part-Time Hourly	1.12	1.12	1.12
Total Positions	**149.12**[*1]	**150.62**	**152.62**[*9]

[*1] In addition there is a limited-period Facilities Maintenance Worker I/II position.

[*2] Addition of a Maintenance Worker I/II position.

[*3] Reclassification and transfer of a Document Processing Technician III position to Documents and Records Specialist from the Finance and Administrative Services Department. This position is split half-time between the Community Development and Public Works Departments.

[*4] Midyear reclassification of four Transportation Planner positions to one Chief Transportation Officer, two Senior Transportation Planners, and one Jr/Asst/Associate Transportation Planner.

[*5] Addition of a Jr/Asst/Associate Transportation Planner.
[*6] Addition of three Senior Utilities Technicians.
[*7] Elimination of a Utilities Inspector Locator and two Senior Utilities System Technician positions.
[*8] Reclassification of two Administrative Assistant positions to Senior Administrative Assistant.
[*9] In addition there is a limited-period Engineering Assistant I/II position and an overhire Senior Management Analyst.

Expenditure Summary		2024-25 Actual	2025-26 Adopted	2026-27 Recom.
Salaries, Wages and Benefits	$	29,089,051	35,197,333	37,328,110
Supplies and Other Services		66,147,666	76,675,006	77,952,298
Capital Outlay and Equipment Replacement		1,095,655	2,586,000	2,921,000
Interfund Expenditures		1,094,076	1,300,000	1,413,000
Total Expenditures		**97,426,448**	**115,758,339**	**119,614,408**
Expenditures by Division				
Public Works Administration		1,420,252	1,629,090	1,711,860
Transportation and Business[1]		25,230,631	30,242,567	0
Transportation and Traffic[1]		0	0	6,745,799
Administration and Business Services[1]		0	0	28,633,865
Engineering		8,517,797	11,775,785	8,762,872
Public Services		62,257,768	72,110,897	73,760,012
Total Expenditures by Division		**97,426,448**	**115,758,339**	**119,614,408**
Expenditures by Funding Source				
General Operating		15,111,457	17,397,949	19,948,629
General Non-Operating		874,070	622,000	852,000
Development Services		3,960,088	5,605,804	5,268,380
Shoreline Regional Park Community		1,728,481	2,731,734	3,193,908
Water		34,408,200	41,401,096	40,441,168
Wastewater		21,330,259	23,850,240	25,761,425
Solid Waste		15,771,273	18,247,966	17,642,924
Equipment Maintenance and Replacement		4,242,620	5,901,550	6,505,974
Total Expenditures by Funding Source	**$**	**97,426,448**	**115,758,339**	**119,614,408**

[1] Reorganization of the Transportation and Business Division to the Transportation and Traffic Division and Administration and Business Services Division.

Table of Contents

Revenue Summary		2024-25 Actual	2025-26 Adopted	2026-27 Recom.
General Licenses & Permits	$	1,161,766	1,359,948	1,620,250
State Intergovernmental Revenue		152,097	135,000	135,000
General Service Charges		234,184	245,220	760,300
Water Service Charges		43,833,414	45,962,000	47,308,000
Wastewater Service Charges		34,151,597	36,734,900	38,894,800
Recycled Water Charges		1,730,421	1,759,000	2,040,000
Refuse Service Charges		17,747,705	17,974,000	18,760,000
Miscellaneous Revenue		1,378,284	529,000	529,000
Equipment Maintenance Charges		3,246,777	3,911,000	4,286,500
Interfund Revenue Transfers		53,400	53,400	53,400
Total Revenues	**$**	**103,689,646**	**108,663,468**	**114,387,250**

MAJOR BUDGET CHANGES

General Operating Fund

Item	Original Amount	Change	Recom. Budget
Reallocate Crossing Guard Services Reallocates funding from the Police Department to the Public Works Department for crossing guard services.	$ -	518,000	518,000
City Utility Increase Provides increased funding for City utility services used by City departments, accounting for usage, utility rate adjustments, and higher gas and electricity costs.	3,217,900	398,700	3,616,600
Reallocate Janitorial Services Reallocates funding from the Community Services Department to the Public Works Department for janitorial services. Funding is split between the General Operating Fund and the Shoreline Regional Park Community Fund.	-	385,200	385,200
Maintenance and Repairs in Traffic Section Provides increased funding due to increased contractor costs for traffic signal maintenance and repair and other traffic related infrastructure. Funding is split between the General Operating Fund and the Shoreline Regional Park Community Fund.	333,000	300,000	633,000

Item	Original Amount	Change	Recom. Budget
Junior/Assistant/Associate Transportation Planner Position (0.6 FTE) ($52,000 offset by charges to CIPs) Provides funding for a Junior/Assistant/Associate Transportation Planner position. 0.6 FTE is funded in the General Operating Fund, 0.2 FTE is funded in the Shoreline Regional Park Community Fund, and 0.2 FTE is funded by CIPs.	$ -	151,700	151,700
Janitorial Services Provides increased funding for janitorial services for City facilities due to cost increase associated with the new janitorial services contract.	1,682,400	94,000	1,776,400
Prevailing Wage for Pest Control Provides increased funding to cover prevailing wage rates for the City's pest control services.	10,700	53,000	63,700
Contract Services for Street Sweeping Provides increased funding due to the increased cost of sweeping services in the City. Funding is split between the General Operating Fund and the Solid Waste Fund.	88,000	30,000	118,000
Reclassification of two Administrative Assistant positions to Senior Administrative Assistant positions (2.0 FTE) Provides funding to reclass two Administrative Assistants to Senior Administrative Assistants.	365,000	27,400	392,400
Fleet Maintenance Provides increased funding for the maintenance of the City's vehicle fleet.	259,000	22,000	281,000
Contract Services for Real Property Section Provides new funding for contract services to support real property compliance and due diligence.	-	15,000	15,000
Utility System Section Position Changes Provides funding for position changes within the Utility System Section, including the elimination of 1.0 FTE Utilities Systems Specialist, 1.0 FTE Utilities Inspector Locator, and 1.0 FTE Senior Utilities System Technician, and the addition of 3.0 FTE Senior Utilities Technicians. Funding is split between the General Operating Fund, Water Fund, Wastewater Fund, and the Shoreline Regional Park Community Fund.	32,300	2,600	34,900

General Non-Operating Fund

Item	Original Amount	Change	Recom. Budget
Sidewalk Ramping, Grinding, and Inspecting Services (Limited-Period) Provides funding to continue vendor services to perform sidewalk ramping and grinding operations, including bimonthly sidewalk inspections to target areas needing repair.	$ -	200,000	200,000
Staff Augmentation for Facilities Section (Limited-Period) Provides funding for staff augmentation to support the City's buildings and facilities. Funding is split between the General Non-Operating Fund and the Shoreline Regional Park Community Fund.	-	200,000	200,000
Hourly Staff to Support the Traffic Section (Limited-Period) Provides continued funding for hourly staff to support the Traffic Section. The section relies on hourly employees to meet workload and development review timeline requirements.	-	180,000	180,000
Day Porter Services at Senior Center (Limited-Period) Provides funding for full-time day porter service at the Senior Center.	-	100,000	100,000
Safe Routes to School (Limited-Period) Provides funding to continue consultant assistance for the Safe Routes to School (SRTS) program. The funding is split between the General Non-Operating Fund and the VTA Measure B Fund.	-	100,000	100,000
Contract Services to Support Traffic Section (Limited-Period) Provides funding for a traffic consultant to review construction project plans for the City.	-	72,000	72,000

Development Services Fund

Item	Original Amount	Change	Recom. Budget
Contract Services to Support Construction Section (Limited-Period) Provides continued funding for consultants to support development and construction related activities in the Construction Section.	$ -	230,000	230,000

Item	Original Amount	Change	Recom. Budget
Contract Services to Support Land Development Section (Limited-Period) Provides continued funding for consultants to support development and construction related activities in the Land Development Section.	$ -	60,000	60,000
Contract Services to Support Traffic Section (Limited-Period) Provides continued funding for consultants to support development and construction related activities in the Traffic Section.	-	60,000	60,000
Hourly Staff to Support the Land Development Section (Limited-Period) Provides continued funding for hourly staff to support the Land Development Section. The section relies on hourly employees to meet workload and development review timeline requirements.	-	60,000	60,000
Fleet Maintenance Provides increased funding for the maintenance of the City's vehicle fleet.	39,000	4,000	43,000

Property Management Reserve

Item	Original Amount	Change	Recom. Budget
Contract Services for Property Management Services Provides increased funding for contract services supporting property management operations.	$ 120,000	30,000	150,000

Shoreline Regional Park Community Fund

Item	Original Amount	Change	Recom. Budget
Engineering Assistant I/II Position (0.5 FTE) (Limited-Period) Provides funding for a limited-period Engineering Assistant I/II position. 0.5 FTE is funded in the Shoreline Regional Park Community Fund, 0.25 FTE is funded in the Water Fund, and 0.25 FTE is funded in the Wastewater Fund.	$ -	107,600	107,600

Item	Original Amount	Change	Recom. Budget
Reallocate Janitorial Services Reallocates funding from the Community Services Department to the Public Works Department for janitorial services. Funding is split between the General Operating Fund and the Shoreline Regional Park Community Fund.	$ -	73,700	73,700
Maintenance and Repairs in Traffic Section Provides increased funding for traffic signal maintenance and repair and other traffic-related infrastructure. Funding is split between the General Operating Fund and the Shoreline Regional Park Community Fund.	68,000	60,000	128,000
Hourly Staff to Support Engineering and Environmental Compliance Section (Limited-Period) Provides funding for hourly staff to support capital improvement projects relating to flood management and sea level rise.	-	60,000	60,000
Senior Management Analyst Overhire Position (0.32 FTE) (Limited-Period) ($53,220 offset by charges to CIPs) Provides funding for a Senior Management Analyst Overhire position. 0.2 FTE is funded by CIPs, 0.2 FTE is funded in the Shoreline Regional Park Community Fund, 0.2 FTE is funded in the Solid Waste Fund, 0.2 FTE is funded in the Wastewater Fund, and 0.2 FTE is funded in the Water Fund.	-	53,200	53,200
Junior/Assistant/Associate Transportation Planner Position (0.2 FTE) ($52,000 offset by charges to CIPs) Provides funding for a Junior/Assistant/Associate Transportation Planner position. 0.6 FTE is funded in the General Operating Fund, 0.2 FTE is funded in the Shoreline Regional Park Community Fund, and 0.2 FTE is funded by CIPs.	-	52,000	52,000
Staff Augmentation for Facilities Section (Limited-Period) Provides funding for staff augmentation to support the City's buildings and facilities. Funding is split between the General Non-Operating Fund and the Shoreline Regional Park Community Fund.	-	50,000	50,000

Item	Original Amount	Change	Recom. Budget
Hourly Staff to Support Engineering and Environmental Compliance Section (Limited-Period) Provides funding for hourly staff to support the Engineering and Environment Compliance Section. Funding is split between the Shoreline Regional Park Community Fund, Wastewater Fund, and Water Fund.	$ -	30,000	30,000
California Department of Water Resources Permit Fees Provides new funding for annual Shoreline Landfill permits required by the California Department of Water Resources.	-	5,000	5,000
Utility System Section Position Changes Provides funding for position changes within the Utility System Section, including the elimination of 1.0 FTE Utilities Systems Specialist, 1.0 FTE Utilities Inspector Locator, and 1.0 FTE Senior Utilities System Technician, and the addition of 3.0 FTE Senior Utilities Technicians. Funding is split between the General Operating Fund, Water Fund, Wastewater Fund, and the Shoreline Regional Park Community Fund.	12,300	(700)	11,600

Water Fund

Item	Original Amount	Change	Recom. Budget
State Water System Fees Provides increased funding for annual fees associated with the State Water Resources Control Board's water system.	$ 20,000	65,000	85,000
Engineering Assistant I/II Position (0.25 FTE) (Limited-Period) Provides funding for a limited-period Engineering Assistant I/II position. 0.5 FTE is funded in the Shoreline Regional Park Community Fund, 0.25 FTE is funded in the Water Fund, and 0.25 FTE is funded in the Wastewater Fund.	-	53,800	53,800
Senior Management Analyst Overhire Position (0.32 FTE) (Limited-Period) ($53,220 offset by charges to CIPs) Provides funding for a Senior Management Analyst Overhire position. 0.2 FTE is funded by CIPs, 0.2 FTE is funded in the Shoreline Regional Park Community Fund, 0.2 FTE is funded in the Solid Waste Fund, 0.2 FTE is funded in the Wastewater Fund, and 0.2 FTE is funded in the Water Fund.	-	53,200	53,200

Item	Original Amount	Change	Recom. Budget
City Utility Increase Provides increased funding for City utility services used by City departments, accounting for usage, utility rate adjustments, and higher gas and electricity costs.	$ 329,600	27,500	357,100
Fleet Maintenance Provides increased funding for the maintenance of the City's vehicle fleet.	283,000	26,000	309,000
Hourly Staff to Support Engineering and Environmental Compliance Section (Limited-Period) Provides funding for hourly staff to support the Engineering and Environment Compliance Section. Funding is split between the Shoreline Regional Park Community Fund, Wastewater Fund, and Water Fund.	-	15,000	15,000
Utility System Section Position Changes Provides funding for position changes within the Utility System Section, including the elimination of 1.0 FTE Utilities Systems Specialist, 1.0 FTE Utilities Inspector Locator, and 1.0 FTE Senior Utilities System Technician, and the addition of 3.0 FTE Senior Utilities Technicians. Funding is split between the General Operating Fund, Water Fund, Wastewater Fund, and the Shoreline Regional Park Community Fund.	325,000	12,100	337,100
Contract Services to Support Engineering and Environmental Compliance Section (Limited-Period) Provides funding for contract services for specialized assistance in the Engineering and Environmental Compliance section. Funding is split between the Water Fund and Wastewater Fund.	-	10,000	10,000

Wastewater Fund

Item	Original Amount	Change	Recom. Budget
City Utility Increase Provides increased funding for City utility services used by City departments, accounting for usage, utility rate adjustments, and higher gas and electricity costs.	$ 435,300	77,300	512,600

Item	Original Amount	Change	Recom. Budget
Engineering Assistant I/II Position (0.25 FTE) (Limited-Period) Provides funding for a limited-period Engineering Assistant I/II position. 0.5 FTE is funded in the Shoreline Regional Park Community Fund, 0.25 FTE is funded in the Water Fund, and 0.25 FTE is funded in the Wastewater Fund.	$ -	53,800	53,800
Senior Management Analyst Overhire Position (0.32 FTE) (Limited-Period) ($53,220 offset by charges to CIPs) Provides funding for a Senior Management Analyst Overhire position. 0.2 FTE is funded by CIPs, 0.2 FTE is funded in the Shoreline Regional Park Community Fund, 0.2 FTE is funded in the Solid Waste Fund, 0.2 FTE is funded in the Wastewater Fund, and 0.2 FTE is funded in the Water Fund.	-	53,200	53,200
State Water Resources Control Board Permit Fees Provides new funding for annual waste discharge permit fees required under the California Water Code.	-	46,000	46,000
Fleet Maintenance Provides increased funding for the maintenance of the City's vehicle fleet.	370,000	31,000	401,000
Hourly Staff to Support Engineering and Environmental Compliance Section (Limited-Period) Provides funding for hourly staff to support the Engineering and Environment Compliance Section. Funding is split between the Shoreline Regional Park Community Fund, Wastewater Fund, and Water Fund.	-	15,000	15,000
Contract Services to Support Engineering and Environmental Compliance Section (Limited-Period) Provides funding for contract services for specialized assistance in the Engineering and Environmental Compliance section. Funding is split between the Water Fund and Wastewater Fund.	-	10,000	10,000

Item	Original Amount	Change	Recom. Budget
Utility System Section Position Changes Provides funding for position changes within the Utility System Section, including the elimination of 1.0 FTE Utilities Systems Specialist, 1.0 FTE Utilities Inspector Locator, and 1.0 FTE Senior Utilities System Technician, and the addition of 3.0 FTE Senior Utilities Technicians. Funding is split between the General Operating Fund, Water Fund, Wastewater Fund, and the Shoreline Regional Park Community Fund.	$ 319,800	(6,400)	313,400

Solid Waste Fund

Item	Original Amount	Change	Recom. Budget
Recology Processing Costs Reduces funding for costs associated with Solid Waste Recology processing.	$ 3,768,000	(1,193,000)	2,575,000
Household Hazardous Waste County Program Provides increased funding to continue participation in the County's Household Hazardous Waste Program.	185,000	80,000	265,000
Recovered Organic Waste Compost Program Provides new funding to support the procurement of organic waste products.	-	80,000	80,000
Hazardous Waste Disposal (Limited-Period) Provides funding to contract vendor to dispose and treat hazardous waste spilled into the public storm drain system.	-	65,000	65,000
Senior Management Analyst Overhire Position (0.32 FTE) (Limited-Period) ($53,220 offset by charges to CIPs) Provides funding for a Senior Management Analyst Overhire position. 0.2 FTE is funded by CIPs, 0.2 FTE is funded in the Shoreline Regional Park Community Fund, 0.2 FTE is funded in the Solid Waste Fund, 0.2 FTE is funded in the Wastewater Fund, and 0.2 FTE is funded in the Water Fund.	-	53,200	53,200
Solid Waste Program Tracking Software Provides new funding for software to track and ensure compliance with organics collection services.	-	40,000	40,000

Item	Original Amount	Change	Recom. Budget
Contract Services for Street Sweeping Provides increased funding due to the increased cost of sweeping services in the City. Funding is split between the General Operating Fund and the Solid Waste Fund.	$ 44,000	30,000	74,000
State Water Resources Control Board Permit Fees at Shoreline Provides new funding for annual Shoreline Landfill permits required by the State Water Resources Control Board.	-	27,000	27,000
Fleet Maintenance Provides increased funding for the maintenance of the City's vehicle fleet.	300,000	26,000	326,000
Bay Area Air Quality Management District Permit Fees Provides new funding for annual Shoreline Landfill permits required by the Bay Area Air Quality Management District.	-	22,000	22,000
Edible Food Recovery Program Provides new funding to support the operation of the Edible Food Recovery Program.	-	20,000	20,000
City Utility Increase Provides increased funding for City utility services used by City departments, accounting for usage, utility rate adjustments, and higher gas and electricity costs.	227,700	10,500	238,200
County Permit Fees Provides new funding for permit fees from the Santa Clara County Department of Environmental Health (DEH) for the closed landfill site.	-	10,500	10,500

Equipment Maintenance and Replacement Fund

Item	Original Amount	Change	Recom. Budget
Hourly Staff to Support the Fleet Section (Limited-Period) Provides continued funding for hourly staff to continue supporting the Fleet Section. The additional resources will allow for an on-site fabricator to perform on-site metal work to create and repair vehicle and equipment components.	$ -	20,000	20,000
Fleet Maintenance Provides increased funding for the maintenance of the City's vehicle fleet.	$ 49,000	4,000	53,000

Note: Limited-period items do not show original budget due to their one-time nature.

NOTES

(This page intentionally left blank)

FUND SCHEDULES



Table of Contents

CITY OF MOUNTAIN VIEW
FUND STRUCTURE OUTLINE AND DESCRIPTION OF FUNDS

The financial operations of the City are organized into funds. A fund is defined as a fiscal and accounting entity with a self-balancing set of accounts, segregated for the purpose of carrying on specific activities, or complying with special regulations, restrictions, or limitations. The following provides a description of all accounting funds used by the City, including those for which a budget is not adopted.

GOVERNMENTAL FUNDS:

The measurement focus for governmental funds is on current spendable resources, and as such, the balance sheets for these types of funds include only current assets and current liabilities. Governmental funds are accounted for on a modified accrual basis; thus, revenues are recognized when measurable and available, and expenditures are recorded when the liability is incurred.

GENERAL FUND (MAJOR FUND)

***General Operating Fund (GOF) (101000)**:* The GOF is used to account for all financial resources necessary to carry out basic governmental activities and services of the City that are not accounted for in another fund. The GOF supports core community services, such as public safety (Police and Fire), Parks, Recreation, Library, some Planning, Public Works, Sustainability, and all City Administration support functions, including City Attorney, City Clerk, City Manager, Finance and Administrative Services, Human Resources, and Information Technology.

***Development Services (101102)**:* This subfund is separated from the GOF in order to facilitate better tracking and accounting of all development related activities. This allows for an effective way to match revenues and expenditures related to private development activity and provide support to sustain services throughout the fluctuations of development and economic cycles.

***Conveyance Tax (101107)**:* This subfund is separated from the GOF in order to facilitate better tracking. Accounts for revenue from taxes collected on real property transferred in the City.

General Fund Reserves (101103-101141):

General Non-Operating Fund (GNOF) (101103): Accounts for the limited-period revenues and expenditures of the General Fund.

General Fund Reserve (101105): This reserve is to be funded at a level between 20.0% to 25.0% of General Operating Fund budgeted expenditures, net of budget savings, and shall be used: (1) for City Council-approved expenditures not appropriated during the annual budget process; (2) to cover unanticipated revenue shortfalls; (3) in situations of extreme physical or financial emergency (with the approval of the City Council); (4) to generate ongoing investment earnings; and (5) as a funding source for interfund loans and other loans or advances from the General Fund as approved by the City Council. Such loans and advances should accrue interest earnings for the General Operating Fund and include principal repayment to the extent possible.

***Budget Contingency Reserve (101104)**:* This reserve provides one-time financial resources during uncertain economic conditions. This reserve may be used for such things as: the transitioning of positions

to be eliminated, the phasing out of certain expenditures, smoothing of employee benefit changes, or anticipated or unanticipated revenue declines, as approved by the City Council.

Earned Lease Revenue Reserve (101110): This reserve accumulates the rent from the ground lease of a portion of the City's Charleston East property to Google LLC (Google). Google prepaid $30.0 million as rent for the initial approximately 52-year lease term. The intent is for this reserve to accumulate the rent, as it is earned, to fund one-time expenses of the City.

Property Management Reserve (101111*):* This reserve provides a source of funds for obligations which could arise from the City's leasing of property, including legal services, certain responsibilities identified in land leases, environmental testing, or other costs normally incurred by a lessor.

Graham School Site Maintenance Reserve (101114): This reserve funds maintenance obligations, per the agreement with the school district, of the Graham Sports Complex, including the playing fields at Graham Middle School beneath which the City has a reservoir.

Transportation Reserve (101120): This reserve is to be used for major priority transportation projects to mitigate traffic congestion, improve infrastructure, and meet the needs of the City, as authorized by the City Council.

Capital Improvement Reserve (101122)*:* This reserve is to be funded with a minimum balance goal of $5,000,000 and shall be used for the funding of unanticipated priority capital improvement projects authorized by the City Council. To the extent possible, General Operating Fund carryovers remaining from the end of the fiscal year, not designated for other reserve purposes, may be applied to this reserve.

Open Space Acquisition Reserve (101123): This reserve is for acquiring open space to meet the needs of the City and as authorized by the City Council. Proceeds from excess City-owned properties shall fund this Reserve as directed by the City Council.

Strategic Property Acquisition Reserve (SPAR) (101125*):* This reserve was established to set aside specific funds for the City for the acquisition of strategic property(ies).

Economic Vitality Reserve (101126)*:* This reserve was established for economic vitality initiatives, including Downtown Mountain View activation, Citywide small business support, storefront vacancy programs, and other priorities outlined in the Economic Vitality Strategy.

Child Care Commitment Reserve (101128*):* This reserve accounts for the repayment to the Packard Foundation for the financing of the Child-Care Center. The final lease payment was made in 2016. On December 6, 2016, Council approved using up to $100,000 per fiscal year for low-income subsidies. It is anticipated that Fiscal Year 2024-25 will be the last year to provide child care subsidy per the reserve balance.

Compensated Absences (101131): This reserve accounts for the disbursements of accrued vacation and sick leave or other accrued leave balances to terminated or retired employees, as applicable. This Reserve shall be funded at a minimum of 80.0% of the accrued liabilities of the City for compensated absences such as vacation and vested sick leave.

Parental Leave Reserve (101133): This reserve accounts for parental leave used, up to 320 hours or equivalent to eight weeks of paid leave, to all benefitted employees for each qualifying event.

Employee Loan Program Reserve (101137)*:* This reserve provides a source of funds for the employee homebuyer and relocation assistance programs administered by Council Policy D-13.

Public Safety Building Reserve (101109)*:* This reserve was established to set aside funds for the Public Safety Building project and related debt service.

Minor Estate Trust (101141)*:* This reserve was established in 2016, based on a $400,000 endowment donation from the Minor Trust. The endowment allows the Library Director to spend 75% of the annual interest earned on Library materials and programs.

SPECIAL REVENUE FUNDS

Special revenue funds are used to account for the proceeds from specific revenue sources that are legally or contractually restricted to expenditures for specific purposes.

Gas Tax (201*): Accounts for gas tax revenue received from the State and expended for construction and maintenance of City streets.

Other Streets & Transportation (202*): Accounts for fees that voters approved to collect from vehicle registration account fees to fund local road improvements and repairs, and enhance transit, highways, expressways and active transportation.

Construction Tax (204000)*:* Excise tax imposed on the construction of buildings and mobile home lots for the sole purpose of raising revenue for municipal purposes. These revenues are used for acquisition, improvements, maintenance, expansion or implementation of the Capital Improvement Program.

Public Benefit In Lieu (206000-206004): Accounts for revenues collected from developers in-lieu of providing improvements necessitated by their development.

***Other Transportation Developer Fees (206010, 206020*):** Accounts for developer fees for transportation improvements related to new development. Funds can be used for transportation capital improvement projects.

Housing (207*): Comprised primarily of Below-Market-Rate (BMR) subfund, Housing Impact Fee subfund, Rental Housing Impact fee subfund, General Housing subfund and other miscellaneous housing grant subfunds. Expenditures are for operations related to developing affordable housing, managing the City's BMR housing program, and for capital and special project that produce new affordable housing for the City.

Community Stabilization and Fair Rent Act (CSFRA) (208000)*:* Accounts for activities related to stabilize rents and provide just cause eviction protections for certain rental units in the City.

Mobile Home Rent Stabilization Ordinance (MHRSO) (209000)*:* Accounts for the activities related to stabilize rents and protect the rights for both the mobile home residents and mobile park owners in the City.

Successor Housing Agency (210001): Accounts for the activities related to the housing assets assumed by the City as Housing Successor to the former Revitalization Authority. The activities are governed by California redevelopment law and must be used to provide housing for people with low and moderate incomes.

Shoreline Golf Links Fund (213*): Accounts for revenues at Shoreline Golf Links and expenses related from the golf course and restaurant operations.

Downtown Benefit Assessment Districts (214*): Accounts for revenue received from off-street parking, fees paid in-lieu of providing parking in the District and for annual ad valorem rate and direct assessments levied against the property owners within the parking district.

General Special Purpose (215*): Accounts for fees paid for replacement trees and the State mandate Certified Access Specialist (CASp) training program.

Land Use Document Fee (216*): Established in Fiscal Year 2015–16 to recover costs from development projects for the maintenance and updates of land use regulatory documents, such as the General Plan, Precise Plans, and the Zoning Ordinance.

Supplemental Law Enforcement Services (221000): Accounts for funds from a state grant to counties and cities which is restricted to funding additional front-line law enforcement activities.

Housing Grant (222*): Accounts for housing grants received, including Community Development Block Grants, Home Investment Partnership Act Grants, and other Housing related grants.

Cable Television (231001): Accounts for Public, Education and Government (PEG) fees collected by the cable providers and restricted for PEG channel support. The City passes a portion of these funds through to a third party to provide public, governmental and educational access television services.

Shoreline Regional Park Community (258*) (Major Fund): Accounts for property tax revenues on properties within the Shoreline Community and expenses related to Shoreline community.

CAPITAL PROJECTS

Capital projects funds are used to account for financial resources used for the acquisition or construction of major capital facilities (other than those financed by proprietary funds).

Storm Drain Construction (412000): Accounts for revenues derived from off-site drainage fees that can only be used for storm drain projects in the Capital Improvements Program.

Park Land Dedication (413000): Accounts for revenues derived from fees on residential subdivisions that can only be used for park and recreation projects.

PROPRIETARY (ENTERPRISE AND INTERNAL SERVICE) FUNDS:

Proprietary (Enterprise and Internal Service) Funds are used to account for operations that are financed and operated in a manner similar to private business enterprises, in that goods and services are provided to the general public (external users) or other City departments (internal users), and the costs (expenses, including depreciation) are financed or recovered primarily through fees and service charges charged directly to the users of the goods and services. Proprietary funds use the accrual basis of accounting.

CITY OF MOUNTAIN VIEW
FUND STRUCTURE OUTLINE AND DESCRIPTION OF FUNDS

ENTERPRISE FUNDS

Enterprise funds are used to report activities for which service charges or fees are charged to external users. Enterprise funds are financed and operated in a manner similar to private sector enterprises.

Water (601*) (Major Fund): Accounts for the revenues and expenses related to the administration, operation, maintenance, capital outlay, and financing and related debt service required to supply, distribute and meter water to customers in the City. The City has agreements with the San Francisco Public utilities Commission and the Santa Clara Valley Water District for the supply of wholesale water.

Wastewater (602*) (Major Fund): Accounts for the revenues and expenses related to the administration, operation, maintenance, capital outlay, and financing and related debt service required to provide wastewater services to customers in the City. The City has an agreement with the City of Palo Alto to purchase treatment capacity at the Palo Alto Regional Water Quality Control Plan (Treatment Plant).

Solid Waste Management (610*) (Major Fund): Accounts for the revenues and expenses related to administration, disposal services, recycling operations, other solid waste operations, capital outlay and certain costs related to maintenance of the closed landfill sites. Collection operations are provided by an outside private contractor. The City has an agreement with the City of Sunnyvale for disposal transfer capacity at the Sunnyvale materials and Recovery Transfer (SMaRT) Station.

INTERNAL SERVICE FUNDS

Internal service funds are used to report activities for which service charges or fees are charged to internal users. These funds are used to account for the financing of goods or services provided by one City department to other City departments on a cost reimbursement basis.

Equipment Maintenance & Replacement (701*): Accounts for equipment maintenance services provided to other funds and the replacement of certain equipment.

Workers' Compensation Self-Insurance (751000): Accounts for the City's self-insurance program for workers' compensation benefits and for the administration of safety and loss prevention programs.

Unemployment Self-Insurance (752000): Accounts for the City's unemployment self-insurance program.

***Liability Insurance (754000*):** Accounts for the City's general liability self-insurance and property insurance programs.

***Retirees' Health Insurance (756000*):** Accounts for the health plan contributions for retirees of the City and the funds set aside for future retirees' benefits.

***Employee Benefits Self-Insurance (759000*):** Accounts for the City's self-insurance vision and other benefits for City employees.

Major funds are defined as funds that are 10% of the appropriated total of all funds for either revenues or expenditures. The Enterprise Funds do not meet the test but are considered major funds.

RECOMMENDED FISCAL YEAR 2026-27 BUDGET - FUND GROUP SUMMARIES						
		BEGINNING BALANCE	REVENUES	TOTAL AVAILABLE	EXPENDITURES	DEBT SERVICE
GENERAL FUND						
General Operating	$	0	207,573,650	207,573,650	191,223,784	0
Development Services		(3,044,136)	15,114,000	12,069,864	17,239,459	0
Conveyance Tax		7,810,118	13,672,000	21,482,118	175,000	0
General Fund Reserves		305,792,838	30,692,625	336,485,463	20,298,034	8,100,238
TOTAL	$	310,558,820	267,052,275	577,611,095	228,936,277	8,100,238
SPECIAL REVENUE						
Gas Tax	$	5,962,797	5,498,500	11,461,297	0	0
Other Streets & Transportation		1,290,990	3,849,740	5,140,730	84,740	0
Construction Tax		6,515,399	1,010,000	7,525,399	0	0
Public Benefit In Lieu		22,560,442	1,941,000	24,501,442	0	0
Other Transportation Developer Fees		375,092	194,000	569,092	0	0
Housing		89,263,831	5,981,800	95,245,631	42,331,917	0
CSFRA/Rental Housing Committee		1,053,909	2,062,622	3,116,531	2,577,651	0
Mobile Home Rent Stabilization Ordinance		497,762	225,300	723,062	281,429	0
Successor Housing Agency		741,864	63,000	804,864	0	0
Shoreline Golf Links/Restaurant		538,816	5,323,302	5,862,118	4,739,296	0
Downtown Benefit Assessment Districts		18,453,383	2,831,500	21,284,883	1,028,167	0
General Special Purpose		661,564	76,000	737,564	372,229	0
Land Use Document Fee		7,058,685	1,002,500	8,061,185	0	0
Supplemental Law Enforcement Services		954	200,000	200,954	200,954	0
Housing Grant		1,220,357	833,019	2,053,376	833,019	0
Cable Television		728,719	109,000	837,719	195,000	0
Shoreline Regional Park Community		84,308,112	77,751,800	162,059,912	51,170,294	5,827,684
TOTAL	$	241,232,676	108,953,083	350,185,759	103,814,696	5,827,684
CAPITAL PROJECTS						
Storm Drain Construction	$	160,856	55,000	215,856	0	0
Park Land Dedication		31,562,034	3,180,600	34,742,634	0	0
TOTAL	$	31,722,890	3,235,600	34,958,490	0	0
ENTERPRISE						
Water	$	51,928,048	53,576,200	105,504,248	50,915,643	632,625
Wastewater		56,190,617	41,769,300	97,959,917	35,491,336	852,824
Solid Waste Management		16,097,794	19,646,400	35,744,194	20,342,504	0
TOTAL	$	124,216,459	114,991,900	239,208,359	106,749,483	1,485,449
INTERNAL SERVICE						
Equipment Maintanence & Replacement	$	19,746,964	6,318,600	26,065,564	9,225,654	0
Workers' Compensation Self- Insurance		12,126,470	6,006,514	18,132,984	4,873,500	0
Unemployment Self- Insurance		592,104	23,000	615,104	52,250	0
Liability Insurance		4,516,447	6,084,458	10,600,905	7,584,458	0
Retirees' Health Insurance		280,798	7,440,610	7,721,408	7,440,610	0
Employee Benefits Self- Insurance		503,807	65,200	569,007	169,500	0
TOTAL	$	37,766,590	25,938,382	63,704,972	29,345,972	0
GRAND TOTAL	**$**	**745,497,435**	**520,171,240**	**1,265,668,675**	**468,846,428**	**15,413,371**

RECOMMENDED FISCAL YEAR 2026-27 BUDGET - FUND GROUP SUMMARIES (continued)

		CAPITAL PROJECTS	INTERFUND TRANSFERS	TOTAL EXPENDITURES	OTHER	ENDING BALANCE
GENERAL FUND						
General Operating	$	0	16,200,100	207,423,884	0	149,766
Development Services		0	218,300	17,457,759	0	(5,387,895)
Conveyance Tax		3,349,000	7,480,000	11,004,000	0	10,478,118
General Fund Reserves		6,288,500	5,216,000	39,902,772	(12,062,791)	284,519,900
TOTAL	$	9,637,500	29,114,400	275,788,415	(12,062,791)	289,759,889
SPECIAL REVENUE						
Gas Tax	$	8,225,000	1,415,400	9,640,400	0	1,820,897
Other Streets & Transportation		4,548,000	0	4,632,740	(69,489)	438,501
Construction Tax		6,241,000	0	6,241,000	0	1,284,399
Public Benefit In Lieu		10,964,000	0	10,964,000	0	13,537,442
Other Transportation Developer Fees		0	0	0	0	569,092
Housing		0	161,800	42,493,717	(10,510,435)	42,241,479
CSFRA/Rental Housing Committee		0	11,800	2,589,451	(517,890)	9,190
Mobile Home Rent Stabilization Ordinance		0	1,400	282,829	(56,165)	384,068
Successor Housing Agency		0	0	0	0	804,864
Shoreline Golf Links/Restaurant		0	267,900	5,007,196	0	854,922
Downtown Benefit Assessment Districts		0	109,700	1,137,867	(1,197,792)	18,949,224
General Special Purpose		0	0	372,229	0	365,335
Land Use Document Fee		90,000	0	90,000	0	7,971,185
Supplemental Law Enforcement Services		0	0	200,954	0	0
Housing Grant		0	0	833,019	0	1,220,357
Cable Television		0	0	195,000	0	642,719
Shoreline Regional Park Community		5,415,000	185,700	62,598,678	(79,466,267)	19,994,967
TOTAL	$	35,483,000	2,153,700	147,279,080	(91,818,038)	111,088,641
CAPITAL PROJECTS						
Storm Drain Construction	$	155,000	0	155,000	0	60,856
Park Land Dedication		2,256,000	0	2,256,000	(5,592,547)	26,894,087
TOTAL	$	2,411,000	0	2,411,000	(5,592,547)	26,954,943
ENTERPRISE						
Water	$	14,989,000	483,700	67,020,968	(23,298,051)	15,185,229
Wastewater		5,645,000	319,700	42,308,860	(33,232,558)	22,418,499
Solid Waste Management		537,000	262,700	21,142,204	(4,571,176)	10,030,814
TOTAL	$	21,171,000	1,066,100	130,472,032	(61,101,785)	47,634,542
INTERNAL SERVICE						
Equipment Maintanence & Replacement	$	0	27,700	9,253,354	(16,062,138)	750,072
Workers' Compensation Self- Insurance		0	0	4,873,500	(12,087,458)	1,172,026
Unemployment Self- Insurance		0	0	52,250	0	562,854
Liability Insurance		0	0	7,584,458	(957,670)	2,058,777
Retirees' Health Insurance		0	0	7,440,610	0	280,798
Employee Benefits Self- Insurance		0	0	169,500	0	399,507
TOTAL	$	0	27,700	29,373,672	(29,107,266)	5,224,034
GRAND TOTAL	**$**	**68,702,500**	**32,361,900**	**585,324,199**	**(199,682,427)**	**480,662,049**

GENERAL OPERATING FUND
Statement of Revenues, Expenditures and Balances

		Audited Actual 2024-25	Adopted Budget 2025-26	Estimated 2025-26	Recom. Budget 2026-27
Revenues and Sources of Funds:					
Property Taxes	$	80,292,530	84,168,000	81,835,000	84,229,000
Sales Tax		21,176,755	22,843,000	23,516,000	23,525,000
Other Local Taxes		27,389,139	25,614,000	27,108,400	26,666,000
Use of Money & Property		31,947,461	32,435,500	31,821,600	33,066,100
Licenses, Permits & Franchise Fees/ Fines & Forfeitures		7,435,636	7,158,550	7,422,100	7,243,750
Intergovernmental		1,414,436	751,000	1,303,500	705,000
Charges for Services		3,759,798	3,482,800	3,886,900	3,772,200
Miscellaneous Revenue		4,945,606	2,202,500	4,319,329	2,448,700
Interfund Revenues & Transfers		16,895,355	17,008,300	21,052,540	25,917,900
Total		**195,256,716**	**195,663,650**	**202,265,369**	**207,573,650**
Expenditures and Uses of Funds:					
Operations:					
Salaries and Benefits		138,904,144	157,537,833	148,540,047	165,424,895
Supplies and Services		26,690,490	29,430,381	28,118,587	32,070,281
Capital Outlay		235,986	682,200	776,412	733,400
Self Insurance		3,069,990	3,202,705	3,202,709	3,295,208
Transfer to Housing Fund		593,660	568,300	604,700	619,800
Transfer to Budget Contingency Reserve		4,924,344	0	0	0
Transfer to Transportation Reserve		4,341,278	4,138,400	4,429,600	4,550,400
Transfer to Capital Improvement Reserve		1,809,000	1,881,000	1,881,000	1,952,000
Transfer to Public Safety Building Reserve		0	6,729,940	6,729,940	7,927,900
Transfer to Parental Leave Reserve		0	0	0	1,100,000
Transfer to MHRSO		0	50,000	50,000	50,000
Transfer to Equip Replace Reserve		1,384,800	0	0	0
Projected Operating Vacancy Factor		0	(9,300,000)	0	(10,300,000)
Total		**181,953,692**	**194,920,759**	**194,332,995**	**207,423,884**
Revenues and Sources Over (Under) Expenditures and Uses		13,303,024	742,891	7,932,374	149,766
Transfer to General Non-Oper Fund		(10,093,106)	0	0	0
Transfer to Capital Improvement Reserve		0	0	(2,000,000)	0
Transfer to SPAR		0	0	(1,000,000)	0
Transfer to Parental Leave Reserve		0	0	(1,000,000)	0
Transfer to Public Safety Building Reserve		0	0	(2,000,000)	0
Change in Assets, Liabilities and Reserve for Enc, Grants & Donations		(3,209,918)	0	0	0
Beginning Balance, July 1		0	0	0	0
Ending Balance, June 30 [1]	**$**	**0**	**742,891**	**1,932,374**	**149,766**

(1) Balance less any reserves for encumbrances, grants, donations, and changes in assets and liabilities, is transferred to various reserves after the end of the fiscal year.

The General Operating Fund accounts for the operations of the City which are not recorded in other funds.

GENERAL FUND: DEVELOPMENT SERVICES
Statement of Revenues, Expenditures and Balances

	Audited Actual 2024-25	Adopted Budget 2025-26	Estimated 2025-26	Recom. Budget 2026-27
Revenues and Sources of Funds:				
Investment Earnings	$ 643,844	0	119,840	0
Licenses & Permits	4,150,069	4,984,971	7,322,500	7,905,000
Charges for Services	3,883,234	4,660,189	6,561,580	7,209,000
Land Use Documents	494,055	0	0	0
Other Revenues	5,627	0	12,602	0
Transfer from General Non-Op Fund	2,000,000	1,000,000	1,000,000	0
Transfer from Retirees' Health Ins Fund	2,800,000	0	0	0
Total	**13,976,829**	**10,645,160**	**15,016,522**	**15,114,000**
Expenditures and Uses of Funds:				
Operations	15,043,384	18,606,727	16,529,370	18,740,239
Capital Projects	1,400,000	0	0	0
General Fund Administration	0	1,942,300	0	0
Self Insurance	509,390	652,210	652,210	499,220
Transfer to Comp Absences Res	79,000	165,000	165,000	148,000
Transfer to Equip Replace Res	56,400	56,600	56,600	70,300
Transfer to Land Use Document Fee Fund[1]	0	5,744,930	5,766,685	0
Vacancy Factor	0	(2,500,000)	0	(2,000,000)
Total	**17,088,174**	**24,667,767**	**23,169,865**	**17,457,759**
Revenues and Sources Over (Under) Expenditures and Uses	(3,111,345)	(14,022,607)	(8,153,343)	(2,343,759)
Beginning Balance, July 1	8,220,552	5,109,207	5,109,207	(3,044,136)
Reserve for Encumbrances	(1,253,900)	(1,253,900)	0	0
Reserve for Land Use Documents[1]	(5,766,685) (1)	0	0	0
Ending Balance, June 30	**$ (1,911,378)**	**(10,167,300)**	**(3,044,136)**	**(5,387,895)**

All development related activities are consolidated into the Development Services Fund to more accurately align all development related revenues and expenditures. The City Council has committed the revenues generated from these permits and charges to fund these expenditures.

[1] The Land Use Documents Fee was established in Fiscal Year 2015–16 to recover costs associated with preparing and updating major land use planning documents. The use of these fees is restricted to projects related to updates of the General Plan, Precise Plans, and zoning regulations. To improve accountability and transparency, a special revenue fund has been created, and a one-time transfer of $5.8 million was made from the Development Services Fund to the newly established Land Use Document Fee Fund.

GENERAL FUND: CONVEYANCE TAX FUND
Statement of Revenues, Expenditures and Balances

		Audited Actual 2024-25	Adopted Budget 2025-26	Estimated 2025-26	Recom. Budget 2026-27
Revenues and Sources of Funds:					
Conveyance Tax	$	1,930,068	5,000,000	5,100,000	5,000,000
Conveyance Tax – Measure G		115,503	9,500,000	5,100,000	8,200,000
Investment Earnings		4,499	130,000	254,000	472,000
Total		**2,050,070**	**14,630,000**	**10,454,000**	**13,672,000**
Expenditures and Uses of Funds:					
Operations		0	0	0	175,000
Capital Projects		0	0	0	3,349,000
Transfer to Public Safety Building Res		46,201	3,800,000	2,040,000	3,280,000
Transfer to Open Space Acquisition Res		34,651	2,850,000	1,530,000	2,460,000
Transfer to Housing Fund		23,100	1,900,000	1,020,000	1,640,000
Transfer to Economic Vitality Reserve		0	0	0	100,000
Total		**103,952**	**8,550,000**	**4,590,000**	**11,004,000**
Revenues and Sources Over (Under) Expenditures and Uses		1,946,118	6,080,000	5,864,000	2,668,000
Beginning Balance, July 1		0	1,946,118	1,946,118	7,810,118
Ending Balance, June 30	**$**	**1,946,118**	**8,026,118**	**7,810,118**	**10,478,118**

The Construction Tax Fund is used to account for Construction Tax and Real Property Conveyance Tax revenues received by the City.

In November 2024, voters approved Measure G, which added an additional tier to the existing Real Property Conveyance Tax. As a result, conveyance tax revenues for property transfers occurring after December 20, 2024, are recorded in the General Fund, Conveyance Tax Subfund.

The Construction Tax Fund retains a residual balance of conveyance tax revenues collected prior to December 20, 2024, but will primarily be used to account for Construction Tax going forward. Construction Tax Fund revenues are derived from fees authorized by Mountain View City Code, Section 29.56. The Construction Tax is an excise tax imposed on the construction of buildings and mobile home lots. Pursuant to City Code Section 29.60 (Use of Tax Revenues), these funds shall be used solely for the acquisition, improvement, maintenance, expansion, or implementation of the City's Capital Improvement Program.

GAS TAX FUND
Statement of Revenues, Expenditures and Balances

		Audited Actual 2024-25	Adopted Budget 2025-26	Estimated 2025-26	Recom. Budget 2026-27
Revenues and Sources of Funds:					
Investment Earnings	$	434,347	439,000	514,000	552,000
2103 Funds[1]		826,833	787,000	811,000	846,000
2105 Funds[2]		537,692	551,000	536,000	566,000
2106 Funds[3]		325,496	329,000	325,000	343,000
2107 Funds[3]		713,293	752,000	718,000	756,000
2107.5 Funds[4]		7,500	7,500	7,500	7,500
Road Repair & Acct. Act 2017[5]		2,354,206	2,300,000	2,345,000	2,428,000
Capital Projects Refunds		388,000	0	0	0
Total		**5,587,367**	**5,165,500**	**5,256,500**	**5,498,500**
Expenditures and Uses of Funds:					
Capital Projects		4,493,000	2,627,000	2,627,000	8,225,000
Transfer to General Operating Fund		1,387,500	1,401,400	1,401,400	1,415,400
Total		**5,880,500**	**4,028,400**	**4,028,400**	**9,640,400**
Revenues and Sources Over (Under) Expenditures and Uses		(293,133)	1,137,100	1,228,100	(4,141,900)
Beginning Balance, July 1		5,027,830	4,734,697	4,734,697	5,962,797
Ending Balance, June 30	$	**4,734,697**	**5,871,797**	**5,962,797**	**1,820,897**

1. Section 2103 Funds: Expenditure of apportioned funds may be made for any street purpose (including debt service). Funds are apportioned to the City based on population.
2. Section 2105 Funds: Expenditure of apportioned funds may be made for any street purpose and funds are apportioned to the City on a per capita basis.
3. Section 2106 and 2107 Funds: Expenditure of apportioned funds may be made for any street purpose. This includes construction, purchase of right-of-way, or maintenance. Funds are apportioned as follows: (a) 2106: $4,800 fixed amount and a per capita distribution; (b) 2107: a per capita distribution and interest earnings.
4. Section 2107.5 Funds-Engineering: Funds are required to be used exclusively for engineering and administrative costs associated with streets and roads. The amount of $7,500 is apportioned to the City based on population.
5. Road Repair and Accountability Act (RRAA) 2017: SB 1 is an increase in diesel excise and sales taxes, gasoline excise tax, the assessment of an annual Transportation Improvement fee based on the value of the vehicle and an annual $100 Zero Emissions Vehicle fee.

Revenues received are restricted for specific purposes as prescribed by law; primarily road construction, maintenance/repair of roads, highways, bridges and culverts, improvement of public transportation, trade corridors, and infrastructure promoting walking and bicycling, reduction of congestion on major corridors, and certain administrative costs. All expenditures are audited by the State Controller's Office and RRAA expenditures are to be reported to the California Transportation Commission.

OTHER STREETS & TRANSPORTATION FUND
Statement of Revenues, Expenditures and Balances

		Audited Actual 2024-25	Adopted Budget 2025-26	Estimated 2025-26	Recom. Budget 2026-27
Revenues and Sources of Funds:					
Investment Earnings	$	131,543	144,000	117,000	126,000
Vehicle Registration Fees		570,919	500,000	583,017	500,000
VTA 2016 Measure B		1,017,384	1,480,000	1,764,615	3,223,740
Capital Projects Refunds		0	0	682,000	0
Total		**1,719,846**	**2,124,000**	**3,146,632**	**3,849,740**
Expenditures and Uses of Funds:					
Operations		116,808	50,000	52,626	84,740
Capital Projects		1,641,115	2,112,000	2,446,615	4,548,000
Total		**1,757,923**	**2,162,000**	**2,499,241**	**4,632,740**
Revenues and Sources Over (Under) Expenditures and Uses		(38,077)	(38,000)	647,391	(783,000)
Beginning Balance, July 1		681,676	643,599	643,599	1,290,990
Reserve for Encumbrances		(72,115)	(72,115)	(69,489)	(69,489)
Ending Balance, June 30	**$**	**571,484**	**533,484**	**1,221,501**	**438,501**

In November 2010 Santa Clara County voters approved a measure to increase the Vehicle Registration Fee (VRF) by $10.00 annually for transportation related projects. These funds will be managed by the Santa Clara County Valley Transportation Authority (VTA) and allocated based on city population and County of Santa Clara road and expressway lane mileage.

In November 2016 Santa Clara County voters approved Measure B, a 30 year half-cent countywide sales tax to enhance transit, highways, expressways and active transportation (bicycles, pedestrians and complete streets). Eligible projects include BART Silicon Valley Phase II, Caltrain Corridor Capacity Improvements and grade separations, and bicycle and pedestrian improvements. The amount of revenue budgeted reflects funding for approved projects. However, funds are received on a reimbursement basis.

CONSTRUCTION TAX FUND
Statement of Revenues, Expenditures and Balances

		Audited Actual 2024-25	Adopted Budget 2025-26	Estimated 2025-26	Recom. Budget 2026-27
Revenues and Sources of Funds:					
Real Property Conveyance Tax	$	4,859,127	0	0	0
Construction Tax		6,642	10,000	20,000	10,000
Investment Earnings		1,257,593	1,300,000	1,255,000	1,000,000
Capital Projects Refunds		3,420,910	0	3,500,000	0
Total		**9,544,272**	**1,310,000**	**4,775,000**	**1,010,000**
Expenditures and Uses of Funds:					
Capital Projects		10,917,500	6,868,000	7,899,000	6,241,000
Total		**10,917,500**	**6,868,000**	**7,899,000**	**6,241,000**
Revenues and Sources Over (Under) Expenditures and Uses		(1,373,228)	(5,558,000)	(3,124,000)	(5,231,000)
Beginning Balance, July 1		11,012,627	9,639,399	9,639,399	6,515,399
Ending Balance, June 30	**$**	**9,639,399**	**4,081,399**	**6,515,399**	**1,284,399**

The Construction Tax Fund is used to account for Construction Tax and Real Property Conveyance Tax revenues received by the City.

In November 2024, voters approved Measure G, which added an additional tier to the existing Property Conveyance Tax. As a result, conveyance tax revenues for property transfers occurring after December 20, 2024, are recorded in the General Fund, Conveyance Tax Subfund.

The Construction Tax Fund retains a residual balance of conveyance tax revenues collected prior to December 20, 2024, but will primarily be used to account for Construction Tax going forward.

Construction Tax Fund revenues are derived from fees authorized by Mountain View City Code, Section 29.56. The Construction Tax is an excise tax imposed on the construction of buildings and mobile home lots. Pursuant to City Code Section 29.60 (Use of Tax Revenues), these funds shall be used solely for the acquisition, improvement, maintenance, expansion, or implementation of the City's Capital Improvement Program.

PUBLIC BENEFIT IN LIEU FUND
Statement of Revenues, Expenditures and Balances

		Audited Actual 2024-25	Adopted Budget 2025-26	Estimated 2025-26	Recom. Budget 2026-27
Revenues and Sources of Funds:					
Investment Earnings	$	1,686,057	1,814,000	1,809,000	1,941,000
PB In Lieu Contributions*		0	0	500,000	0
Capital Projects Refunds		0	0	0	0
Total		**1,686,057**	**1,814,000**	**2,309,000**	**1,941,000**
Expenditures and Uses of Funds:					
Expenditures		2,450,000	0	0	0
Capital Projects		1,500,000	700,000	700,000	10,964,000
Total		**3,950,000**	**700,000**	**700,000**	**10,964,000**
Revenues and Sources Over (Under) Expenditures and Uses		(2,263,943)	1,114,000	1,609,000	(9,023,000)
Beginning Balance, July 1		23,215,385	20,951,442	20,951,442	22,560,442
Reserve for Encumbrances		0	0	0	0
Ending Balance, June 30	**$**	**20,951,442**	**22,065,442**	**22,560,442**	**13,537,442**

A developer may be required to provide public benefits, such as area improvements or affordable housing, as a result of their development project. A developer may pay a fee in lieu of providing these public benefits which will then be used by the City to provide improvements in the general area of the development as approved by the City Council. The Public Benefit in Lieu Fund accounts for this activity.

* As revenues are dependent upon the level and type of development, future contribution revenues are not projected or budgeted in advance.

OTHER TRANSPORTATION DEVELOPER FEES FUND
Statement of Revenues, Expenditures and Balances

		Audited Actual 2024-25	Adopted Budget 2025-26	Estimated 2025-26	Recom. Budget 2026-27
Revenues and Sources of Funds:					
Investment Earnings	$	188,376	198,000	181,000	194,000
Capital Project Refunds		73,277	0	0	0
Citywide Transportation Impact Fees*		59,499	0	48,966	0
Total		**321,152**	**198,000**	**229,966**	**194,000**
Expenditures and Uses of Funds:					
Capital Projects		0	3,847,000	3,847,000	0
Total		**0**	**3,847,000**	**3,847,000**	**0**
Revenues and Sources Over (Under) Expenditures and Uses		321,152	(3,649,000)	(3,617,034)	194,000
Beginning Balance, July 1		3,670,974	3,992,126	3,992,126	375,092
Ending Balance, June 30	**$**	**3,992,126**	**343,126**	**375,092**	**569,092**

As authorized by Mountain View City Code, Chapter 36, Article XVI, Division 8 (Code), a developer may apply for a Transit (T) Overlay Zone and a Transit-Oriented Development (TOD) permit to increase the development density. A condition of the permit would require the provision of certain transit related improvements. A developer may pay the City in-lieu of providing these improvements. The TOD permits were removed from the Code with the adoption of the East Whisman Precise Plan.

In accordance with the Mitigation Fee Act and the Nexus Study, the Citywide Transportation Impact Fee was adopted by the City Council on September 11, 2018 and became effective November 24, 2018. This fee charges new development the fair-share cost of transportation improvements needed to mitigate the transportation impacts created by that development. On September 25, 2018, the City Council adopted an ordinance to add Chapter 43 to the Mountain View City Code to enact a Transportation Impact Fee on citywide development.

* As revenues are dependent upon the conditions described above, future impact fee revenues are not projected or budgeted in advance.

HOUSING FUND
Statement of Revenues, Expenditures and Balances

		Audited Actual 2024-25	Adopted Budget 2025-26	Estimated 2025-26	Recom. Budget 2026-27
Revenues and Sources of Funds:					
Investment Earnings	$	3,127,433	3,199,000	3,799,841	3,572,000
BMR Housing in Lieu Fees*		2,007,911	0	2,844,284	0
Housing Impact Fees*		96,128	0	70,690	0
Transfer from General Oper Fund		593,660	568,300	604,700	619,800
Transfer from Conveyance Tax (Meas G)		23,100	1,900,000	1,020,000	1,640,000
Intergovernmental		1,062,585	0	0	0
Other Revenue		49,448	0	68,834	0
Transfer from Housing Impact		0	150,000	150,000	150,000
Total		**6,960,265**	**5,817,300**	**8,558,349**	**5,981,800**
Expenditures and Uses of Funds:					
Operations		2,486,364	7,512,403	3,454,784	7,932,877
Loan-1100 La Avenida		(5,947)	215,229	215,229	0
Loan-Lot 12		4,378	13,400,769	6,335,819	0
Loan-1265 Montecito Ave		7,775,020	0	0	0
Loan-1020 Terra Bella Ave		0	13,494,301	0	13,494,300
Loan-1012 Linda Vista Ave		0	9,998,647	0	0
Loan-96 W El Camino Real		0	7,997,586	0	7,697,586
Loan-901 E El Camino Real		0	0	56,959	0
Loan-57-67 East Evelyn Ave		0	6,300,000	0	6,300,000
Loan-87 E Evelyn Ave		0	7,998,074	1,150,000	6,848,074
Self Insurance		41,670	62,760	62,760	59,080
Transfer to Housing Trust		0	150,000	150,000	150,000
Transfer to Comp Absences Reserve		3,000	13,000	13,000	9,000
Transfer to Equip Replace Reserve		1,600	1,800	1,800	2,800
Total		**10,306,085**	**67,144,569**	**11,440,351**	**42,493,717**
Revenues and Sources Over (Under) Expenditures and Uses		(3,345,820)	(61,327,269)	(2,882,002)	(36,511,917)
Beginning Balance, July 1		95,491,653	92,145,833	92,145,833	89,263,831
Reserve for Encumbrances		(273,494)	(273,494)	0	0
Reserved for Low-Mod Housing**		(66,847,393)	(7,442,787)	(46,072,018)	(10,510,435)
Ending Balance, June 30	$	**25,024,946**	**23,102,283**	**43,191,813**	**42,241,479**

As authorized by Mountain View City Code section 36.40.10 the Below-Market-Rate (BMR) Housing Program requires that 15.0% of all new residential units or parcels within a development be affordable to low and moderate income households. As an alternative mitigation to providing units onsite, a developer may pay a fee in-lieu of providing these units which will then be used to provide affordable housing approved by the City Council. These revenues are restricted for expenditures related to the provision of low and moderate income housing. The City contracts with the HouseKeys, Inc for administrative support for this program.

In accordance with the Mountain View City Code section 36.40.65, the Housing Impact Program requires a fee to be imposed on all nonresidential developments. Expenditures are restricted for increasing and improving the supply of very low to moderate income housing and rental housing.

* As revenues are dependent upon the type and timing of development, future fee revenues are not projected or budgeted in advance.

** Represents the balance of funds committed by City Council for Notice of Funding Availability (NOFA) Projects taking into account funds expended, encumbered, and budgeted.

COMMUNITY STABILIZATION AND FAIR RENT ACT (CSFRA)/ RENTAL HOUSING COMMITTEE (RHC) FUND
Statement of Revenues, Expenditures and Balances

		Unaudited Actual 2024-25	Adopted[(1)] Budget 2025-26	Estimated 2025-26	Recom. Budget 2026-27
Revenues and Sources of Funds:					
Investment Earnings	$	43,627	30,000	35,000	39,000
Charges for Services		1,781,055	1,839,656	1,803,841	2,023,622
Other Revenues		0	0	1,471	0
Total		**1,824,682**	**1,869,656**	**1,840,312**	**2,062,622**
Expenditures and Uses of Funds:					
Operations		1,795,374	2,331,619	1,849,394	2,318,091
General Fund Administration		164,770	172,300	172,300	200,480
Self Insurance		49,020	73,220	73,220	59,080
Transfer to Comp Absences Res		3,000	12,000	12,000	9,000
Transfer to Equip Replace Res		1,900	2,200	2,200	2,800
Total		**2,014,064**	**2,591,339**	**2,109,114**	**2,589,451**
Revenues and Sources Over (Under) Expenditures and Uses		(189,382)	(721,683)	(268,802)	(526,829)
Beginning Balance, July 1		1,512,093	1,322,711	1,322,711	1,053,909
Reserve		(469,349)	(518,268)	(518,268)	(517,890)
Ending Balance, June 30	**$**	**853,362**	**82,760**	**535,641**	**9,190**

On November 8, 2016 the residents of the City of Mountain View voted to adopt Measure V, also known as the Community Stabilization and Fair Rent Act (CSFRA), to stabilize rents and provide just cause eviction protections for certain rental units in Mountain View. The CSFRA created an entirely new program in the City of Mountain View and requires dedicated resources for its development, implementation, and administration. Section 1709(d) of the CSFRA empowers the RHC to establish a budget for the reasonable and necessary implementation of the provisions of the CSFRA, and Section 1709(j) requires the RHC to finance its reasonable and necessary expenses as necessary to ensure implementation of the CSFRA by charging landlords an annual Rental Housing Fee.

(1) Reflects the budget as adopted by the RHC on May 22, 2025 with adjustments for updated salary calculation.

MOBILE HOME RENT STABILIZATION ORDINANCE (MHRSO)
Statement of Revenues, Expenditures and Balances

		Unaudited Actual 2024-25	Adopted[(1)] Budget 2025-26	Estimated 2025-26	Recom. Budget 2026-27
Revenues and Sources of Funds:					
Investment Earnings	$	17,223	16,000	16,000	18,000
Space Rental Fees		322,050	157,300	160,460	157,300
Transfer from General Fund		0	50,000	50,000	50,000
Total		**339,273**	**223,300**	**226,460**	**225,300**
Expenditures and Uses of Funds:					
Operations		194,374	262,013	236,719	245,469
General Fund Administration		27,460	26,970	26,970	27,520
Self Insurance		8,170	10,460	10,460	8,440
Transfer to Comp Absences Res		0	0	0	1,000
Transfer to Equip Replace Res		300	300	300	400
Total		**230,304**	**299,743**	**274,449**	**282,829**
Revenues and Sources Over (Under) Expenditures and Uses		108,969	(76,443)	(47,989)	(57,529)
Beginning Balance, July 1		436,782	545,751	545,751	497,762
Reserves		(64,242)	(59,949)	(59,949)	(56,165)
Ending Balance, June 30	**$**	**481,509**	**409,359**	**437,813**	**384,068**

On September 28, 2021, the City Council adopted an Ordinance enacting the Mobile Home Rent Stabilization Ordinance (MHRSO). This ordinance went into effect on October 28, 2021. The MHRSO creates a second rent stabilization program in the City comparable to the Community Stabilization and Fair Rent Act (CSFRA). The MRHSO in Section 46.9(8) assigns the Rental Housing Committee (RHC) powers to administer the MHRSO by establishing a budget for reasonable and necessary expenses and recouping these costs by charging space rental fee to Mobile Home Owners.

(1) Reflects the budget as adopted by the RHC on May 22, 2025 with adjustments for updated salary calculation.

SUCCESSOR HOUSING AGENCY FUND
Statement of Revenues, Expenditures and Balances

		Audited Actual 2024-25	Adopted Budget 2025-26	Estimated 2025-26	Recom. Budget 2026-27
Revenues and Sources of Funds:					
Investment Earnings	$	151,573	52,000	59,000	63,000
Total		**151,573**	**52,000**	**59,000**	**63,000**
Expenditures and Uses of Funds:					
Expenditures		0	1,000,000	1,000,000	0
Total		**0**	**1,000,000**	**1,000,000**	**0**
Revenues and Sources Over (Under) Expenditures and Uses		151,573	(948,000)	(941,000)	63,000
Beginning Balance, July 1		1,531,291	1,682,864	1,682,864	741,864
Reserved for Low-Mod Housing*		0	0	0	0
Ending Balance, June 30	**$**	**1,682,864**	**734,864**	**741,864**	**804,864**

Effective February 1, 2012 all California redevelopment agencies, including the Mountain View Revitalization Authority (Authority), were dissolved pursuant to the Dissolution Act. On January 10, 2012 the City Council adopted resolution 17668 expressing the intent to serve as the Successor Housing Agency of the Authority pursuant to Health and Safety Code sections 34171(j), 34173 and 34176. The housing assets (e.g. long-term loans and bonds) were transferred to the Successor Housing Agency. Effective January 1, 2014, SB 341 required housing successors to follow new expenditure and accounting rules. If a housing successor has fulfilled all replacement, affordable housing production, and monitoring, database compilation and web site publication requirements, it may spend up to $250,000 annually on homelessness prevention and rapid rehousing services.

* Represents the reservation of funds by City Council at the May 19, 2020 Council meeting for a low- and moderate-income housing project.

SHORELINE GOLF LINKS/MICHAELS AT SHORELINE RESTAURANT
Statement of Revenues, Expenditures and Balances

		Unaudited Actual 2024-25	Adopted Budget 2025-26	Estimated 2025-26	Recom. Budget 2026-27
Revenues and Sources of Funds:					
Golf Course Revenue	$	3,170,813	3,166,430	3,544,700	3,828,036
Restaurant Revenue		1,270,919	1,527,200	1,363,600	1,495,266
Total Golf		**4,441,732**	**4,693,630**	**4,908,300**	**5,323,302**
Expenditures and Uses of Funds:					
Golf Operations		2,549,672	2,666,718	2,516,387	3,036,988
Restaurant Operations		1,488,564	1,445,445	1,447,766	1,423,868
Management Fee to Touchstone		159,015	120,000	120,000	120,000
General Fund Administration		111,900	113,000	113,000	155,900
Self Insurance		2,460	3,140	3,140	2,540
Transfer to Equip Replace Res		78,200	91,600	91,600	117,900
Total		**4,389,811**	**4,439,903**	**4,291,893**	**4,857,196**
Revenues and Sources Over (Under) Expenditures and Uses		51,921	253,727	616,407	466,106
Transfer to General Operating Fund		(100,000)	(150,000)	(150,000)	(150,000)
Beginning Balance, July 1		120,488	72,409	72,409	538,816
Reserve for Encumbrances		(228)	(228)	0	0
Ending Balance, June 30*	**$**	**72,181**	**175,908**	**538,816**	**854,922**

Shoreline Golf Links/Michaels at Shoreline Restaurant includes revenues and expenditures related to the operation of the golf course and restaurant. Effective January 8, 2012 the City entered into an Operating Management Agreement with Touchstone Golf, LLC. On 10/23/18, City Council approved amending the operating agreement with Touchstone to include management of Michaels at Shoreline Restaurant. The amended operating agreement began January 1, 2019.

* The ending balance includes amounts that are not available for spending, such as nonspendable items, (e.g. inventory) and encumbrances set aside for Touchstone operations and contingencies.

DOWNTOWN BENEFIT ASSESSSMENT DISTRICTS FUND
Statement of Revenues, Expenditures and Balances

		Audited Actual 2024-25	Adopted Budget 2025-26	Estimated 2025-26	Recom. Budget 2026-27
Revenues and Sources of Funds:					
Property Taxes	$	1,316,547	1,338,800	1,299,807	1,296,900
Permit Revenues		295,571	275,000	264,333	275,000
Investment Earnings		516,378	465,000	595,906	635,000
Invest Earn on In-Lieu Parking Fees		334,203	308,000	356,000	383,000
Homeowner's Tax Exemption		2,790	3,000	2,564	3,000
Maintenance Assessment District		158,606	158,600	158,000	158,600
In-Lieu Parking Fees		257,888	0	0	0
Business Improvement Districts		59,436	60,000	55,545	60,000
Other Revenues		54,152	20,000	9,463	20,000
Total		**2,995,571**	**2,628,400**	**2,741,618**	**2,831,500**
Expenditures and Uses of Funds:					
Operations		490,193	828,914	725,440	889,977
Business Improvement Districts		59,436	52,000	52,000	52,000
Capital Projects		0	0	9,500,000	0
General Fund Administration		46,700	47,200	47,200	80,700
Self Insurance		5,310	6,800	6,800	5,490
Transfer to General Oper Fund		108,400	108,400	108,400	108,400
Transfer to Compensated Absences Res		0	2,000	2,000	1,000
Transfer to Equip Replace Res		200	200	200	300
Total		**710,239**	**1,045,514**	**10,442,040**	**1,137,867**
Revenues and Sources Over (Under) Expenditures and Uses		2,285,332	1,582,886	(7,700,422)	1,693,633
Beginning Balance, July 1		23,868,473	26,153,805	26,153,805	18,453,383
Reserve for Encumbrances		(191,390)	(191,390)	0	0
Reserve for Future Parking Maint		(637,500)	(675,000)	(675,000)	(712,500)
Reserve for Future Parking (In-Lieu Parking Fees)		(9,246,292)	(9,554,292)	(102,292)	(485,292)
Ending Balance, June 30	**$**	**16,078,623**	**17,316,009**	**17,676,091**	**18,949,224**

The Parking District (District) is a maintenance assessment district in the downtown Castro Street area created to provide and maintain parking lots and structures. In addition to property taxes and permit revenues, an annual assessment is levied on properties in the District. The Mountain View City Code requires that as a condition of approval for any development within the District, the developer or owner shall provide the required off-street parking, pay the in-lieu parking fee or a combination of both. These funds are restricted for the construction of new parking spaces, are designated for the Hope St development and are accounted for in the Reserve for Future Parking.

The Business Improvement Areas (BIA's) were created for specific areas of the downtown and are an assessment to the business owners based on the type and size of the business. These funds are utilized for staffing dedicated to the promotion and support of downtown businesses.

The Reserve for Future Parking Maintenance was recommended in a previous Parking Study for long term maintenance and improvements of the parking structures and lots not funded in the operating budget (e.g. janitorial services, elevator maintenance, etc.). The District increases by $37,500 annually and it is anticipated these funds will be utilized when major improvements are needed (e.g. steam cleaning the entire parking structure, repaving a parking lot, replacing signage inside the parking structure, etc.).

GENERAL SPECIAL PURPOSE FUND
Statement of Revenues, Expenditures and Balances

		Audited Actual 2024-25	Adopted Budget 2025-26	Estimated 2025-26	Recom. Budget 2026-27
Revenues and Sources of Funds:					
Investment Earnings	$	12,259	13,000	24,000	26,000
CASp Fee		14,556	0	15,000	0
Fines & Forfeitures		0	0	0	0
Charges for Services		0	50,000	533,500	50,000
Total		**26,815**	**63,000**	**572,500**	**76,000**
Expenditures and Uses of Funds:					
Expenditures		26,747	153,428	231,641	372,229
Total		**26,747**	**153,428**	**231,641**	**372,229**
Revenues and Sources Over (Under) Expenditures and Uses		68	(90,428)	340,859	(296,229)
Beginning Balance, July 1		320,637	320,705	320,705	661,564
Reserve for Encumbrances		(11,443)	(11,443)	0	0
Ending Balance, June 30	**$**	**309,262**	**218,834**	**661,564**	**365,335**

The General Special Purpose Fund was established to track and report funds used for specific purposes. This fund currently includes the following:

The Community Tree Master Plan (CTMP) was adopted by City Council September 15, 2015 and includes objectives and strategies to improve and enhance the City's urban forest and canopy over the following 15 years and to respond to environmental and safety issues that can impact community trees and wildlife habitat. The CTMP established implementation measures to achieve the objectives, including establishing a Tree Mitigation Fund and a Tree Replacement fee. For any trees that cannot be replaced on site, the fee will be assessed to provide funding for tree planting at other sites within the community.

Assembly Bill 1379 amended Section 4467 of the government code (previously amended by Senate Bill 1186) and requires an additional $4 fee to be paid by any applicant of a Business License beginning January 1, 2018. The fee will be used to increase disability access and compliance with construction-related accessibility requirements and help support the Certified Access Specialist (CASp) program.

LAND USE DOCUMENT FEE FUND
Statement of Revenues, Expenditures and Balances

		Audited Actual 2024-25	Adopted Budget 2025-26	Estimated 2025-26	Recom. Budget 2026-27
Revenues and Sources of Funds:					
Land Use Documents	$	0	585,500	903,000	585,500
Investment Earnings		0	195,000	389,000	417,000
Transfer from Development Services Fund		0	5,744,930	5,766,685	0
Total		**0**	**6,525,430**	**7,058,685**	**1,002,500**
Expenditures and Uses of Funds:					
Capital Projects		0	0	0	90,000
Total		**0**	**0**	**0**	**90,000**
Revenues and Sources Over (Under) Expenditures and Uses		0	6,525,430	7,058,685	912,500
Beginning Balance, July 1		0	0	0	7,058,685
Ending Balance, June 30	**$**	**0**	**6,525,430**	**7,058,685**	**7,971,185**

The Land Use Document Fee was established in Fiscal Year 2015–16 to recover costs from development projects for the maintenance and updates of land use regulatory documents, such as the General Plan, Precise Plans, and the Zoning Ordinance. Initially, the fee revenues were incorporated into the General Fund Development Services Fund. However, beginning in Fiscal Year 2025–26, the available balance of the Land Use Document Fee was transferred to a newly created, standalone fund (Fund 216000) for improved transparency and financial tracking.

SUPPLEMENTAL LAW ENFORCEMENT SERVICES FUND
Statement of Revenues, Expenditures and Balances

		Audited Actual 2024-25	Adopted Budget 2025-26	Estimated 2025-26	Recom. Budget 2026-27
Revenues and Sources of Funds:					
COPs Grant	$	256,680	200,000	267,899	200,000
Total		**256,680**	**200,000**	**267,899**	**200,000**
Expenditures and Uses of Funds:					
Operations		255,726	200,000	267,899	200,954
Total		**255,726**	**200,000**	**267,899**	**200,954**
Revenues and Sources Over (Under) Expenditures and Uses		954	0	0	(954)
Beginning Balance, July 1		0	954	954	954
Ending Balance, June 30	$	**954**	**954**	**954**	**0**

The Supplemental Law Enforcement Services Fund accounts for revenues received via a state grant to counties and cities which is restricted for funding additional front-line law enforcement services.

HOUSING GRANT FUND
Statement of Revenues, Expenditures and Balances

	Unaudited Actual 2024-25	Adopted Budget 2025-26	Estimated 2025-26	Recom. Budget 2026-27
Revenues and Sources of Funds:				
Investment Earnings	$ 86,469	0	347,835	0
CDBG Program	140,410	604,000	0	600,557
Home Program	167,292	237,000	50,414	232,462
Other Grants	750,000	0	0	0
Loan Repayments	1,308,703	0	5,897,188	0
Total	**2,452,874**	**841,000**	**6,295,437**	**833,019**
Expenditures and Uses of Funds:				
Operations	489,292	839,894	1,178,543	833,019
Transfer to Comp Absences Res	0	1,000	1,000	0
Loans	1,638,373	0	14,044,689	0
Total	**2,127,665**	**840,894**	**15,224,232**	**833,019**
Revenues and Sources Over (Under) Expenditures and Uses	325,209	106	(8,928,795)	0
Reprogrammed Revenue	0	(221,471)	0	0
Beginning Balance, July 1	1,152,123	1,477,332	10,149,152 (1)	1,220,357
Reserve for Encumbrances	(1,255,967)	(1,255,967)	0	0
Ending Balance, June 30	**$ 221,365**	**0**	**1,220,357**	**1,220,357**

The Housing Grant Fund accounts for housing grants received, including Community Development Block Grants, Home Investment Partnership Act Grants, and other Housing related grants.

(1) Addition of $8.0 million in SB129 Affordable Housing Grant Funds previously not included in this fund.

CABLE TELEVISION FUND
Statement of Revenues, Expenditures and Balances

		Audited Actual 2024-25	Adopted Budget 2025-26	Estimated 2025-26	Recom. Budget 2026-27
Revenues and Sources of Funds:					
PEG Fees	$	134,240	125,000	119,000	109,000
Total		**134,240**	**125,000**	**119,000**	**109,000**
Expenditures and Uses of Funds:					
Expenditures		202,252	195,000	147,000	195,000
Total		**202,252**	**195,000**	**147,000**	**195,000**
Revenues and Sources Over (Under) Expenditures and Uses		(68,012)	(70,000)	(28,000)	(86,000)
Beginning Balance, July 1		824,731	756,719	756,719	728,719
Reserve for Encumbrances		0	0	0	0
Ending Balance, June 30	**$**	**756,719**	**686,719**	**728,719**	**642,719**

Ordinance No. 4.08, adopted on May 13, 2008 amended Chapter 37 of the Mountain View City Code relating to Cable Television franchise regulations in its entirety. Public, Education and Government (PEG) fees collected by the cable providers are restricted for PEG channel support and are not for general use by the City. The City passes a portion of these funds through to the non-profit KMVT for government and public access television services per contractual agreement.

SHORELINE REGIONAL PARK COMMUNITY FUND
Statement of Revenues, Expenditures and Balances

	Audited Actual 2024-25	Adopted Budget 2025-26	Estimated 2025-26	Recom. Budget 2026-27
Revenues and Sources of Funds:				
Property Taxes	$ 73,235,256	75,114,900	60,978,600	68,818,800
Investment Earnings	6,423,105	6,322,000	7,175,800	7,584,000
Invest Earn on Dev Imp Fees	846,614	909,000	930,000	998,000
Rents & Leases	441,125	268,000	475,000	224,000
Other Revenues	133,402	112,000	166,400	127,000
Capital Projects Refunds	2,086,546	0	0	0
Bond Proceeds and Interest	2,782,492	0	1,700,000	0
Total	**85,948,540**	**82,725,900**	**71,425,800**	**77,751,800**
Expenditures and Uses of Funds:				
Operations	7,468,608	28,276,863	26,846,189	17,872,334
Intergovernmental Payments	18,580,797	19,103,000	18,673,599	16,510,000
Capital Projects	23,780,000	25,747,000	52,512,859	5,415,000
Capital Projects from Bond Proceeds	850,000	0	0	0
General Fund Administration	8,117,800	8,199,000	12,299,370	16,399,700
Water Fund Administration	67,100	67,800	67,800	125,100
2018 Revenue Bonds	3,611,501	3,981,255	3,981,255	3,981,401
2022 Refund Bonds	1,835,947	1,846,806	1,846,806	1,846,283
Self Insurance	213,480	308,900	308,900	263,160
Retirees' Health Unfunded Liability	2,800,000	0	0	0
Transfer to Comp Absences Res	48,000	89,000	89,000	82,000
Transfer to Equip Replace Res	79,400	78,200	78,200	103,700
Transfer to Liability Fund	200,000	0	0	0
Total	**67,652,633**	**87,697,824**	**116,703,978**	**62,598,678**
Revenues and Sources Over (Under) Expenditures and Uses	18,295,907	(4,971,924)	(45,278,178)	15,153,122
Beginning Balance, July 1	111,290,383	129,586,290	129,586,290	84,308,112
General Reserve	(5,900,000)	(10,700,000)	(10,700,000)	(10,200,000)
Site Contamination Reserve	(5,000,000)	(5,000,000)	(5,000,000)	(5,000,000)
Commitment for AWPS Project	(22,000,000)	(5,000,000)	(5,000,000)	0
Reserve for CIP	(10,000,000)	(10,236,000)	(10,236,000)	(15,279,000)
Reserve for Bond Proceeds	(6,809,458)	(6,809,458)	(8,509,458)	(8,509,458)
Reserve for Landfill	(13,000,000)	(14,000,000)	(13,700,000)	(14,700,000)
Reserve for Sea Level Rise	(18,875,000)	(13,210,000)	(13,210,000)	(19,210,000)
Reserve for Dev Impact Fees	(4,639,809)	(5,548,809)	(5,569,809)	(6,567,809)
Reserve for Encumbrances	(430,452)	(430,452)	0	0
Ending Balance, June 30	**$ 42,931,571**	**53,679,647**	**12,382,845**	**19,994,967**

The Mountain View Shoreline Regional Park Community (Shoreline Community) Special District was formed in 1969. Tax increment derived on the difference between the frozen base year value (in 1977) and the current fiscal year assessed value and other revenues generated from the activities of the Shoreline Community are to be utilized to develop and support the Shoreline Community and surrounding North Bayshore Area. Reserves are for general purposes, a catastrophic landfill event, funding sea level rise infrastructure improvements, and tracking of development impact fees.

Assessed values are as follows (in thousands):

		Total Assessed Value	Frozen Base	Tax Increment Value
Actual	2024-25	$ 7,250,206	$33,888	$7,216,318
Actual	2025-26	$ 6,558,685	$33,888	$6,524,797
Recommended	2026-27	$ 6,618,189	$33,888	$6,584,301

STORM DRAIN CONSTRUCTION FUND
Statement of Revenues, Expenditures and Balances

		Audited Actual 2024-25	Adopted Budget 2025-26	Estimated 2025-26	Recom. Budget 2026-27
Revenues and Sources of Funds:					
Investment Earnings	$	35,042	37,000	42,000	45,000
Existing Facilities & Front Footage		1,777	10,000	13,594	10,000
Capital Projects Refunds		101,000	0	0	0
Total		**137,819**	**47,000**	**55,594**	**55,000**
Expenditures and Uses of Funds:					
Capital Projects		261,000	50,000	50,000	155,000
Total		**261,000**	**50,000**	**50,000**	**155,000**
Revenues and Sources Over (Under) Expenditures and Uses		(123,181)	(3,000)	5,594	(100,000)
Beginning Balance, July 1		278,443	155,262	155,262	160,856
Ending Balance, June 30	**$**	**155,262**	**152,262**	**160,856**	**60,856**

The Storm Drain Construction Fund revenues are derived from off-site drainage fees authorized by Mountain View Code Section 28.51. These revenues are restricted for storm drain projects in the Capital Improvement Program.

PARK LAND DEDICATION FUND
Statement of Revenues, Expenditures and Balances

		Audited Actual 2024-25	Adopted Budget 2025-26	Estimated 2025-26	Recom. Budget 2026-27
Revenues and Sources of Funds:					
Investment Earnings	$	2,287,437	2,367,000	2,300,000	2,469,000
Construction Fees*		(276) [1]	0	0	0
Rents & Leases		673,426	169,440	684,800	711,600
Capital Projects Refunds		4,308,122	0	0	0
Total		**7,268,709**	**2,536,440**	**2,984,800**	**3,180,600**
Expenditures and Uses of Funds:					
Expenditures		6,012,305	0	0	0
Capital Projects		6,201,869	15,855,000	16,155,000	2,256,000
Total		**12,214,174**	**15,855,000**	**16,155,000**	**2,256,000**
Revenues and Sources Over (Under) Expenditures and Uses		(4,945,465)	(13,318,560)	(13,170,200)	924,600
Beginning Balance, July 1		49,677,699	44,732,234	44,732,234	31,562,034
Reserve for Encumbrances		(2,674)	(2,674)	0	0
Committed for Future CIP's**		(5,592,547)	(5,592,547)	(5,592,547)	(5,592,547)
Ending Balance, June 30	**$**	**39,137,013**	**25,818,453**	**25,969,487**	**26,894,087**

The Park Land Dedication Fund revenues are derived from fees authorized by Chapter 41 of the Mountain View City Code. These revenues are restricted for expenditures for park and recreation projects. Effective in Fiscal Year 1997-98, fees are approved and committed by City Council after receipt.

* As this fee is dependent upon subdivision and single lot development, future construction fee revenues are not projected or budgeted in advance.

** The Five-Year CIP identifies future projects which funds have not yet been committed, and are not included in this amount.

Note 1: Negative amount in the Construction Fees for Fiscal Year 2024-25, resulting from a fee refund that was received in the previous year.

WATER FUND
Statement of Revenues, Expenses and Balances

		Audited Actual 2024-25	Adopted Budget 2025-26	Estimated 2025-26	Recom. Budget 2026-27
Revenues and Sources of Funds:					
Investment Earnings	$	1,743,655	1,507,000	1,842,054	1,789,000
Invest Earn on Cap/Dev Imp Fees		596,042	0	577,291	0
Intergovernmental		0	0	0	0
Water Sales		43,833,414	45,962,000	44,630,142	47,308,000
Recycled Water Sales		1,730,422	1,759,000	1,926,474	2,040,000
Capacity/Development Impact Fees		62,868	0	831,393	0
Other Revenues		1,453,040	500,000	1,229,800	500,000
Interfund Revenues		834,100	842,400	842,400	1,939,200
Total		**50,253,541**	**50,570,400**	**51,879,554**	**53,576,200**
Expenses and Uses of Funds:					
Operations		10,714,011	12,540,464	11,847,872	13,500,683
Water Purchased		25,461,047	30,644,983	26,778,966	29,120,000
Capital Projects		4,770,000	6,169,000	7,169,000	14,989,000
Capital Projects from Fees		(1,241,000)	0	0	0
General Fund Administration		1,482,370	1,491,770	1,491,770	2,178,900
Depreciation		5,480,210	5,377,000	5,480,200	5,481,000
2004 Water Revenue Bonds		629,966	631,250	630,575	632,625
Recycled Water System Loan Repymt		300,000	300,000	300,000	300,000
Self Insurance		324,350	415,280	415,280	335,060
Transfer to Graham School Site Maint Res		220,000	220,000	220,000	220,000
Transfer to Equip Replace Res		127,700	209,400	209,400	263,700
Total		**48,268,654**	**57,999,147**	**54,543,063**	**67,020,968**
Revenues and Sources Over (Under) Expenses and Uses		1,984,887	(7,428,747)	(2,663,509)	(13,444,768)
Net Change In Non Current Assets		6,780,012	5,377,000	5,480,200	5,480,200
Beginning Balance, July 1		40,346,458	49,111,357	49,111,357	51,928,048
Reserve for Capacity/Dev Impact Fees		(10,552,981)	(10,552,981)	(11,961,665)	(11,961,665)
Reserve for Minimum Water Purchase		(5,000,000)	(5,000,000)	0	0
Reserve		(14,336,104)	(15,052,474)	(15,052,474)	(16,816,586)
Ending Balance, June 30	**$**	**19,222,272**	**16,454,155**	**24,913,909**	**15,185,229**

The Water Fund accounts for the cost, operation and maintenance of all facilities required to supply, distribute and meter the water used by consumers in the City's service area. Separate reserves are used to account for the capacity and development impact fees collected to fund capital projects and for the required minimum water purchase. A general Reserve is used for emergencies, contingencies and rate stabilization.

WASTEWATER FUND
Statement of Revenues, Expenses and Balances

		Audited Actual 2024-25	Adopted Budget 2025-26	Estimated 2025-26	Recom. Budget 2026-27
Revenues and Sources of Funds:					
Hazardous Materials Permits	$	801,709	500,000	790,000	500,000
Investment Earnings		1,853,903	1,478,400	2,198,368	2,340,500
Invest Earn on Cap/Dev Imp Fees		550,031	0	540,769	0
Intergovernmental		0	0	0	0
Wastewater Charges		34,151,597	36,734,900	36,520,915	38,894,800
Capacity/Development Impact Fees		45,094	0	852,069	0
Loan Proceeds and Interest		0	0	0	0
Other Revenues		703,239	34,000	231,800	34,000
Interfund Revenues and Transfers		0	0	0	0
Total		**38,105,573**	**38,747,300**	**41,133,921**	**41,769,300**
Expenses and Uses of Funds:					
Operations		6,573,929	8,005,994	7,392,619	8,406,830
Water Quality Control Plant		17,055,194	18,436,840	20,197,152	20,033,986
Capital Projects		12,486,000	1,811,000	1,811,000	5,645,000
Capital Projects from Fees		7,892,000	(673,000)	(673,000)	778,000
Capital Projects from Loan Proceeds		0	0	0	0
General Fund Administration		1,279,430	1,289,130	1,289,130	1,500,500
Water Fund Administration		374,400	378,100	378,100	907,900
Depreciation		3,669,968	3,941,100	3,670,000	3,670,000
2018 Bank Loan		850,165	852,731	852,731	852,824
Self Insurance		187,910	240,590	240,590	194,120
Transfer to Equip Replace Res		142,500	232,700	232,700	319,700
Transfer to Self Insurance		0	0	0	0
Total		**50,511,496**	**34,515,185**	**35,391,022**	**42,308,860**
Revenues and Sources Over (Under) Expenses and Uses		(12,405,923)	4,232,115	5,742,899	(539,560)
Net Change In Non Current Assets		3,645,441	3,941,100	3,670,000	3,670,000
Beginning Balance, July 1		55,538,200	46,777,718	46,777,718	56,190,617
Reserve for Capacity/Dev Impact Fees		(2,685,319)	(3,358,319)	(4,751,157)	(3,973,157)
Reserve for Treatment Plant		(20,504,187)	(21,096,033)	(20,116,577)	(21,609,077)
Reserve for Loan Proceeds		(264,815)	(264,815)	(264,815)	(264,815)
Reserve		(9,925,057)	(10,035,839)	(10,035,839)	(11,055,509)
Ending Balance, June 30	**$**	**13,398,340**	**20,195,927**	**21,022,229**	**22,418,499**

SOLID WASTE MANAGEMENT FUND
Statement of Revenues, Expenses and Balances

		Audited Actual 2024-25	Adopted Budget 2025-26	Estimated 2025-26	Recom. Budget 2026-27
Revenues and Sources of Funds:					
Investment Earnings	$	667,565	528,400	661,092	743,400
Intergovernmental		152,097	135,000	103,112	135,000
Waste Disposal Charges		16,689,760	17,974,000	17,671,429	18,760,000
Other Revenues		32,011	8,000	111,330	8,000
City Revenues		17,541,433	18,645,400	18,546,963	19,646,400
Recology Revenues		21,223,347	22,202,000	22,496,459	22,821,000
Total		**38,764,780**	**40,847,400**	**41,043,422**	**42,467,400**
Expenses and Uses of Funds:					
Operations		5,684,313	5,962,205	5,930,044	6,464,424
Disposal		10,125,282	12,381,761	14,487,161	11,275,500
Capital Projects		300,000	928,000	928,000	537,000
General Fund Administration		566,300	572,000	572,000	1,100,400
Water Fund Administration		351,400	354,900	354,900	906,200
Depreciation		460,101	458,600	460,100	460,100
Self Insurance		131,540	168,410	168,410	135,880
Transfer to Equip Replace Res		104,300	190,600	190,600	262,700
City Expenditures		17,723,236	21,016,476	23,091,215	21,142,204
Payments to Recology		21,223,347	22,202,000	22,496,459	22,821,000
Total		**38,946,583**	**43,218,476**	**45,587,674**	**43,963,204**
Revenues and Sources Over (Under) Expenses and Uses		(181,803)	(2,371,076)	(4,544,252)	(1,495,804)
Net Change In Non Current Assets		65,574	458,600	460,100	460,100
Beginning Balance, July 1		20,298,175	20,181,946	20,181,946	16,097,794
Reserve for Future Facility Equipment		(4,000,000)	(4,000,000)	0	0
Reserve		(4,882,987)	(4,902,719)	(4,902,719)	(5,031,276)
Ending Balance, June 30	**$**	**11,298,959**	**9,366,751**	**11,195,075**	**10,030,814**

The Solid Waste Management Fund accounts for the collection, transportation, recycling and disposal services of the City. It also funds two of the City's landfill post closure maintenance activities. Revenues for payments to Recology are included for informational purposes only; a budget is not adopted for Recology. The Reserve for Future Facility Equipment was established in Fiscal Year 2017-18 for potential future obligations for facility equipment. It was anticipated to be used during Fiscal Year 2024-25 to pay down the City's share of obligation of new equipment, reducing future debt service, but the project is delayed. A general reserve is used for emergencies, contingencies, rate stabilization and required Financial Assurance Mechanisms (FAMs) if applicable.

EQUIPMENT MAINTENANCE AND REPLACEMENT FUND
Statement of Revenues, Expenses and Balances

		Audited Actual 2024-25	Adopted Budget 2025-26	Estimated 2025-26	Recom. Budget 2026-27
Revenues and Sources of Funds:					
Investment Earnings	$	1,108,096	1,190,000	980,400	860,000
Interfund Service Charges		3,246,777	3,911,000	3,519,900	4,286,500
Other Revenues		201,249	0	223,195	0
Intergovernmental		99,012	0	0	0
Transfer from General Oper Fund		1,384,800	0	0	0
Transfer from Other General Funds		56,400	56,600	56,600	70,300
Transfer from Other Funds		558,800	829,400	829,400	1,101,800
Total		**6,655,134**	**5,987,000**	**5,609,495**	**6,318,600**
Expenses and Uses of Funds:					
Operations		3,186,160	3,518,550	3,393,537	3,594,974
Equipment Purchases		7,214,994	5,300,563	9,937,893	5,550,500
Capital Projects		0	0	0	0
Water Fund Administration		41,200	41,600	41,600	0
Self Insurance		77,610	99,380	99,380	80,180
Transfer to Equip Replace Res		22,700	22,400	0	27,700
Total		**10,542,664**	**8,982,493**	**13,472,410**	**9,253,354**
Revenues and Sources Over (Under) Expenses and Uses		(3,887,530)	(2,995,493)	(7,862,915)	(2,934,754)
Net Change In Non Current Assets		(24,597)	0	0	0
Beginning Balance, July 1		31,522,006	27,609,879	27,609,879	19,746,964
Reserve for Encumbrances		(6,297,491)	(6,297,491)	0	0
Reserve for Equipment Replacement		(21,163,534)	(17,938,971)	(19,580,538)	(16,062,138)
Ending Balance, June 30	**$**	**148,854**	**377,924**	**166,426**	**750,072**

The purpose of this fund is to account for centralized fleet maintenance costs and to charge a proportionate share to all funds utilizing maintenance services. In addition, this fund accounts for certain equipment replacement requirements of the City.

WORKERS' COMPENSATION SELF-INSURANCE FUND
Statement of Revenues, Expenses and Balances

		Audited Actual 2024-25	Adopted Budget 2025-26	Estimated 2025-26	Recom. Budget 2026-27
Revenues and Sources of Funds:					
Investment Earnings	$	363,283	401,000	407,200	436,000
Interfund Service Charges		2,599,694	3,000,000	2,521,916	4,570,514
Other Revenues		21,049	0	0	0
Transfer from Other General Funds		0	0	0	1,000,000
Total		**2,984,026**	**3,401,000**	**2,929,116**	**6,006,514**
Expenses and Uses of Funds:					
Operating Expenses		3,689,044	4,754,500	3,306,502	4,873,500
Total		**3,689,044**	**4,754,500**	**3,306,502**	**4,873,500**
Revenues and Sources Over (Under) Expenses and Uses		(705,018)	(1,353,500)	(377,386)	1,133,014
Beginning Balance, July 1		13,208,874	12,503,856	12,503,856	12,126,470
Reserve for Future Claims		(12,004,252)	(12,004,252)	(12,087,458)	(12,087,458)
Ending Balance, June 30	**$**	**499,604**	**(853,896)**	**39,012**	**1,172,026**

The City implemented a self-insurance program for Workers' Compensation benefits on September 7, 1975 as authorized Council Resolution No. 10581. This program provides for State mandated insurance benefits (salary and medical costs) fo employees who are injured on the job.

This fund accounts for current operating expenditures, future costs of previously incurred injury claims and reserves for catastrophic losses. This fund also provides for the administration of safety and loss prevention programs throughout the City to reduce the probability of incurring future catastrophic claims against the City. The City is self-insured for $750,000 and has purchased Workers Compensation Excess Insurance above this limit.

UNEMPLOYMENT SELF-INSURANCE FUND
Statement of Revenues, Expenses and Balances

		Audited Actual 2024-25	Adopted Budget 2025-26	Estimated 2025-26	Recom. Budget 2026-27
Revenues and Sources of Funds:					
Investment Earnings	$	19,467	21,000	21,000	23,000
Interfund Service Charges		0	0	0	0
Total		**19,467**	**21,000**	**21,000**	**23,000**
Expenses and Uses of Funds:					
Expenditures		20,581	27,250	46,000	52,250
Total		**20,581**	**27,250**	**46,000**	**52,250**
Revenues and Sources Over (Under) Expenses and Uses		(1,114)	(6,250)	(25,000)	(29,250)
Beginning Balance, July 1		618,218	617,104	617,104	592,104
Ending Balance, June 30	**$**	**617,104**	**610,854**	**592,104**	**562,854**

The City implemented a self-insurance program for unemployment benefits on March 13, 1978 as authorized by Council Resolution No. 11975. This program provides for State and Federal mandated unemployment insurance benefits for employees separated from service with the City.

LIABILITY INSURANCE FUND
Statement of Revenues, Expenses and Balances

		Audited Actual 2024-25	Adopted Budget 2025-26	Estimated 2025-26	Recom. Budget 2026-27
Revenues and Sources of Funds:					
Investment Earnings	$	106,331	68,000	79,200	112,000
Other Revenues		348,011	35,000	7,924	35,000
Interfund Service Charges		5,620,900	7,301,458	7,301,458	5,937,458
Transfer from General Fund		0	0	0	0
Transfer from Wastewater Fund		0	0	0	0
Transfer from Shoreline Fund		200,000	0	0	0
Total		**6,275,242**	**7,404,458**	**7,388,582**	**6,084,458**
Expenses and Uses of Funds:					
Expenditures		5,746,689	7,204,458	9,029,250	7,584,458
Total		**5,746,689**	**7,204,458**	**9,029,250**	**7,584,458**
Revenues and Sources Over (Under) Expenses and Uses		528,553	200,000	(1,640,668)	(1,500,000)
Beginning Balance, July 1		5,628,562	6,157,115	6,157,115	4,516,447
Reserve for Future Claims		(1,030,953)	(1,030,953)	(957,670)	(957,670)
Ending Balance, June 30	**$**	**5,126,162**	**5,326,162**	**3,558,777**	**2,058,777**

On August 11, 1980, Council approved a self-insurance program for liability insurance effective September 1, 1980. Existing provisions include claims approval authority to $100,000 and any claims exceeding $100,000 require City Council approval.

The City acts as its own agent and controls risk to limit liability loss exposure. The reserve shall be maintained at 70% confidence level for the project liabilities as determined by an actuarial valuation to be conducted at least once every three years (Financial and Budgetary Policy A-11). Other insurance such as property, flood, earthquake (essential buildings) and other coverages are not self-insured as the City purchases insurance policies.

RETIREES' HEALTH INSURANCE FUND
Statement of Revenues, Expenses and Balances

		Audited Actual 2024-25	Adopted Budget 2025-26	Estimated 2025-26	Recom. Budget 2026-27
Revenues and Sources of Funds:					
Investment Earnings	$	14,812	0	0	0
Other Revenues		593,086	0	10,257	0
Interfund Service Charges		4,327,258	4,599,472	4,599,472	3,264,580
Transfer from Shoreline Community		2,800,000	0	0	0
CERBT Withdrawal		1,669,642	2,379,888	2,115,000	4,176,030
Total		**9,404,798**	**6,979,360**	**6,724,729**	**7,440,610**
Expenses and Uses of Funds:					
Expenditures		6,532,695	7,009,360	6,942,959	7,440,610
Transfer to Development Services		2,800,000	0	0	0
Transfer to Wastewater Fund		0	0	0	0
Total		**9,332,695**	**7,009,360**	**6,942,959**	**7,440,610**
Revenues and Sources Over (Under) Expenses and Uses		72,103	(30,000)	(218,230)	0
Beginning Balance, July 1		426,925	499,028	499,028	280,798
Ending Balance, June 30	$	**499,028**	**469,028**	**280,798**	**280,798**
Balance in CERBT	$	**181,435,952**	**179,056,064**	**193,420,017**	**189,243,987**

This fund was established in Fiscal Year 1985-86 as a self-insurance fund to pay the health insurance premiums of employees retired from the City. Governmental Accounting Standards Board (GASB) issued Statement No. 45, which requires an actuarial valuation be performed bi-ennially to calculate the City's other post employment benefits (OPEB) liabilities. The City implemented GASB Statement No. 45 in Fiscal Year 2007-08 and has chosen to budget the Actuarially Determined Contribution (ADC). GASB Statement No. 75, *Accounting and Financial Reporting by Employers for Post-Employment Benefits Other than Pensions* , is effective with the fiscal year ending June 30, 2018. The new OPEB standard parallels the pension standard issued with GASB Statement No. 68, *Financial Reporting for Pension Plans* , which essentially requires the City to report the unfunded liability on the face of the City's financial statements and enhances the note disclosures and required supplementary information about the City's OPEB liability. The most recent actuarial valuation estimated a liability of $180.5 million as of June 30, 2026.

On February 26, 2008 Council approved joining the California Employers Retiree Benefit Trust (CERBT), managed by the California Public Employees Retirement System (CalPERS) and the City began transferring funds in Fiscal Year 2008-09 and intends to, at a minimum, annually transfer the ADC less Retirees' Health premiums.

EMPLOYEE BENEFITS SELF-INSURANCE FUND
Statement of Revenues, Expenses and Balances

		Audited Actual 2024-25	Adopted Budget 2025-26	Estimated 2025-26	Recom. Budget 2026-27
Revenues and Sources of Funds:					
Investment Earnings	$	16,507	17,000	18,000	19,000
Other Revenues		1,675	0	0	0
Interfund Service Charges		37,081	46,300	35,000	46,200
Total		**55,263**	**63,300**	**53,000**	**65,200**
Expenses and Uses of Funds:					
Expenditures		56,807	114,500	62,000	169,500
Total		**56,807**	**114,500**	**62,000**	**169,500**
Revenues and Sources Over (Under) Expenses and Uses		(1,544)	(51,200)	(9,000)	(104,300)
Beginning Balance, July 1		514,351	512,807	512,807	503,807
Ending Balance, June 30	**$**	**512,807**	**461,607**	**503,807**	**399,507**

The Employee Benefits Self-Insurance Fund accounts for the City's self-insured vision and other miscellaneous benefits.

RECOMMENDED 2026-27 BUDGET - SCHEDULE OF INTERFUND TRANSFERS

	REVENUES							
EXPENDITURES	General Fund[(1)]	Special Revenue Funds	Debt Service Funds	Capital Projects Funds	Enterprise Funds	Internal Service Funds	Reserve Funds	**TOTAL**
General Fund[(1)]	$0	2,309,800	0	3,349,000	0	70,300	21,518,300	$27,247,400
Special Revenue Funds	1,673,800	150,000	5,827,684	35,483,000	0	227,900	102,000	43,464,384
Capital Projects Funds	0	0	0	2,411,000	0	0	0	2,411,000
Enterprise Funds	0	0	1,485,449	21,171,000	0	846,100	220,000	23,722,549
Internal Service Funds	0	0	0	0	0	27,700	0	27,700
Reserve Funds	2,300,000	0	8,100,238	6,288,500	0	0	2,916,000	19,604,738
TOTAL	$3,973,800	2,459,800	15,413,371	68,702,500	0	1,172,000	24,756,300	$116,477,771

(1) General Fund includes the General Operating Fund, Development Services Fund, and the Conveyance Tax Fund.

RECOMMENDED 2026-27 BUDGET - GENERAL FUND RESERVES (1)
Statement of Revenues, Expenditures and Balances

	Unassigned		Committed			
	General Non-Operating Fund	General Fund Reserve	Budget Contingency Reserve	Earned Lease Revenue Reserve	Property Management Reserve	Graham School Site Maint Reserve
Revenues & Sources of Funds:						
GOF Balance	$ 149,766	0	0	0	0	0
Revenue	1,207,147	0	0	580,900	0	0
Transfers	0	2,300,000	0	0	0	220,000
Investment Earnings	0	0	0	1,129,941	0	0
Total	**1,356,913**	**2,300,000**	**0**	**1,710,841**	**0**	**220,000**
Expenditures & Uses of Funds:						
Expenditures	9,481,972	0	0	0	150,000	250,000
Debt Service	0	0	0	0	0	0
CIP	416,500	0	0	0	0	0
Transfers	5,216,000	0	0	0	0	0
Total	**15,114,472**	**0**	**0**	**0**	**150,000**	**250,000**
Revenues & Sources Over (Under) Expenditures & Uses	(13,757,559)	2,300,000	0	1,710,841	(150,000)	(30,000)
Beginning Balance, July 1	26,764,076	39,188,514	3,108,588	8,918,561	1,390,075	254,385
Reserves	(3,777,423) (2)	0	0	(248,640) (3)	0	0
Ending Balance, June 30	**$ 9,229,094**	**41,488,514**	**3,108,588**	**10,380,762 (3)**	**1,240,075**	**224,385**

(1) Governmental fund balances are reported based on the reporting hierarchy established by GASB Statement No. 54 (Fund Balance Reporting and Governmental Fund Type Definitions) that is based on the extent to which the City is bound to honor constraints on the specific purpose for which amounts in a fund can be spent.

- Restricted - Constraints on expenditures are externally imposed by creditors, grantors, or laws/regulations of other governments or by enabling legislation.
- Committed - Formal action by the City Council (Council) places the constraint on how the funds can be spent and may only be altered by the same type of Council action. Contractual obligations are included in this category.
- Assigned - The City's intent to use funds for a specific purpose as expressed by Council or a delegated authority.
- Unassigned - This is the residual classification for the General Fund.

(2) The reserved amount includes $2.7 million possible repayment of Excess ERAF.

(3) The reserved amount includes accumulated interest on a $2.0 million employee loan issued in Fiscal Year 2020-21. Upon full repayment of the loan, the principal and interest will be transferred to the Employee Loan Reserve.

RECOMMENDED 2026-27 BUDGET - GENERAL FUND RESERVES (1)
Statement of Revenues, Expenditures and Balances (continued)

	Committed					
	Transportation Reserve	Capital Improvement Reserve	Open Space Acquisition Reserve	Strategic Property Acquisition Reserve	Child Care Commitment Reserve	Compensated Absences (2)
Revenues & Sources of Funds:						
GOF Balance	0	0	0	0	0	0
Revenue	0	53,317	0	108,900	0	0
Transfers	4,550,400	1,952,000	2,460,000	0	0	2,166,000
Investment Earnings		0	0	0	0	0
Total	**4,550,400**	**2,005,317**	**2,460,000**	**108,900**	**0**	**2,166,000**
Expenditures & Uses of Funds:						
Expenditures	3,600,000	0	0	833,800	0	0
Debt Service	0	0	0	0	0	0
CIP	(1,100,000)	6,972,000	0	0	0	0
Transfers	0	0	0	0	0	0
Total	**2,500,000**	**6,972,000**	**0**	**833,800**	**0**	**0**
Revenues & Sources Over (Under) Expenditures & Uses	2,050,400	(4,966,683)	2,460,000	(724,900)	0	2,166,000
Beginning Balance, July 1	8,809,979	13,236,756	2,520,607	22,858,154	8,836	8,176,408
Reserves	0	(7,603,653) (3)	0	0	0	0
Ending Balance, June 30	**10,860,379**	**666,420**	**4,980,607**	**22,133,254**	**8,836**	**10,342,408**

(1) Governmental fund balances are reported based on the reporting hierarchy established by GASB Statement No. 54 (Fund Balance Reporting and Governmental Fund Type Definitions) that is based on the extent to which the City is bound to honor constraints on the specific purpose for which amounts in a fund can be spent.

- Restricted - Constraints on expenditures are externally imposed by creditors, grantors, or laws/regulations of other governments or by enabling legislation.
- Committed - Formal action by the City Council (Council) places the constraint on how the funds can be spent and may only be altered by the same type of Council action. Contractual obligations are included in this category.
- Assigned - The City's intent to use funds for a specific purpose as expressed by Council or a delegated authority.
- Unassigned - This is the residual classification for the General Fund.

(2) Appropriations for Compensated Absences Reserve are on an as needed basis up to the amount of the balance.

(3) Comprised of a $5.0 million reserve policy balance and $2.6 million prepaid lease for the Downtown Family Housing project.

RECOMMENDED 2026-27 BUDGET - GENERAL FUND RESERVES (1)
Statement of Revenues, Expenditures and Balances (continued)

	Committed					
	Parental Leave Reserve	Employee Loan Reserve	Public Safety Building Reserve	Minor Estate Trust	Economic Vitality Reserve	Total
Revenues & Sources of Funds:						
GOF Balance	0	0	0	0	0	149,766
Revenue	0	0	0	0	0	1,950,264
Transfers	1,100,000	0	11,207,900	0	100,000	26,056,300
Investment Earnings	0	253,354	1,153,000	0	0	2,536,295
Total	**1,100,000**	**253,354**	**12,360,900**	**0**	**100,000**	**30,692,625**
Expenditures & Uses of Funds:						
Expenditures	1,000,000	4,960,076	0	22,186	0	20,298,034
Debt Service	0	0	8,100,238	0	0	8,100,238
CIP	0	0	0	0	0	6,288,500
Transfers	0	0	0	0	0	5,216,000
Total	**1,000,000**	**4,960,076**	**8,100,238**	**22,186**	**0**	**39,902,772**
Revenues & Sources Over (Under) Expenditures & Uses	100,000	(4,706,722)	4,260,662	(22,186)	100,000	(9,210,147)
Beginning Balance, July 1	1,714,175	4,706,722	163,681,741	455,261	0	305,792,838
Reserves	0	0	0	(433,075) (2)	0	(12,062,791)
Ending Balance, June 30	**1,814,175**	**0**	**167,942,403**	**0**	**100,000**	**284,519,900**

(1) Governmental fund balances are reported based on the reporting hierarchy established by GASB Statement No. 54 (Fund Balance Reporting and Governmental Fund Type Definitions) that is based on the extent to which the City is bound to honor constraints on the specific purpose for which amounts in a fund can be spent.

- Restricted - Constraints on expenditures are externally imposed by creditors, grantors, or laws/regulations of other governments or by enabling legislation.
- Committed - Formal action by the City Council (Council) places the constraint on how the funds can be spent and may only be altered by the same type of Council action. Contractual obligations are included in this category.
- Assigned - The City's intent to use funds for a specific purpose as expressed by Council or a delegated authority.
- Unassigned - This is the residual classification for the General Fund.

(2) Minor Estate Trust Fund was established in 2016 when the Minor family donated $400,000 endowment from the Minor Estate that allows the Library Director to spend up to 75% of the annual interest earned for augmenting library collections and programs.

Please refer to Miscellaneous Information Section, *Financial & Budgetary Policy* for information on the reserve requirements

CAPITAL IMPROVEMENT PROJECTS



Table of Contents

RECOMMENDED FISCAL YEAR 2026-27
CAPITAL IMPROVEMENT PROGRAM

Capital Improvement Program (CIP) projects include, but are not limited to, facilities, mobility-related infrastructure, park development/rehabilitation, and utilities projects. These projects are usually multi-year and, thus, extend beyond the annual budget.

The emphasis for the Fiscal Year 2026-27 CIP is on the:

- Review, refinement and funding of Fiscal Year 2026-27 projects identified in the Five-Year CIP adopted by the City Council for Fiscal Year 2025-26.

  Planned Fiscal Years 2026-27 through 2029-30 CIP:
  https://www.mountainview.gov/home/showpublisheddocument/12333/638960566407930000

- Identification and funding of additional new projects for Fiscal Years 2026-27 as well as amendments to active projects given anticipated financial and staffing resources that:

  - Support and implement City Council Strategic Priorities and work plan projects;
  - Enhance public and personnel safety;
  - Comply with regulatory requirements;
  - Maintain City facilities in a state of good repair;
  - Provide local match or cost-share to secure grants or other funding;
  - Improve the City's Pavement Conditions Index (PCI) rating (including integration of bicycle and pedestrian improvements);
  - Benefit and/or do not burden communities of color and/or low-income residents.

The CIP is funded from a variety of sources. Some funding sources, such as the Capital Improvement Reserve and Construction/Conveyance Tax (C/C Tax) Funds, have no restrictions on their use. Other CIP funding sources must be used for specific purposes (e.g., Water Fund—water system infrastructure and maintenance; Wastewater Fund—sewer system infrastructure and maintenance; Shoreline Regional Park Community (Shoreline Community) Fund—projects that facilitate development in the City's North Bayshore Area and/or support Shoreline Regional Park operations; and Gas Tax Fund—design and construction of roadway improvements).

There are two types of projects: non-discretionary and discretionary. Non-discretionary projects are primarily annual and periodic infrastructure maintenance projects to preserve the City's significant investment in its infrastructure and facilities, and projects required for regulatory compliance. While Council can alter funding, these projects are generally approved with changes on a consistent cycle (annual or biennial) with small inflationary adjustments. Discretionary projects are those that do not fit the non-discretionary description and require approval of the City Council.

The Fiscal Year 2026-27 CIP is balanced and maintains all fund reserves as required by Council policy. There are no future operating costs associated with this year's CIP discretionary projects.

Projects included in the Fiscal Year 2026-27 Proposed CIP are listed on the following pages in three separate categories: (1) Non-Discretionary, (2) Discretionary, and (3) Amendments to Existing Projects.

These projects were discussed at the April 14, 2026 CIP City Council Study Session and the following pages include changes as directed by City Council at the Study Session. The Parks and Recreation Commission (PRC) and the Bicycle/Pedestrian Advisory Committee (B/PAC) also reviewed these projects and were supportive of the projects and the proposed scheduling.

Recommended FY 2026-27 Non-Discretionary Projects

(in thousands of dollars)

Proj. No.	Non-Discretionary Projects	Budget 2026-27
27-01	Annual Public Services Street Section Maintenance	$ 613
27-02	Annual Maintenance Agreement for JPB/VTA Transit Center	72
27-03	Annual Shoreline Landfill Gas, Cap and Leachate Maintenance	537
27-04	Annual Water System Improvements and Recycled Water System Improvements	825
27-05	Annual Wastewater System Improvements	211
27-06	Annual Facilities Maintenance	944
27-07	Annual Planned and Emergency Facilities Projects	738
27-08	Annual New Energy Conservation Measures	125
27-09	Biennial ADA Improvements to City Facilities	113
27-10	Annual Traffic Infrastructure Maintenance/NTMP Improvements	756
27-11	Annual Parks Renovations/Improvements	391
27-12	Annual Forestry Maintenance Program and Street Tree Replanting	770
27-13	Biennial Good Neighbor Fence Replacements	46
27-14	Biennial Tennis Court Resurfacing	106
27-15	Biennial Turf and Bunker Improvements	742
27-16	Annual Developer Reimbursements	152
27-17	Annual North Bayshore Semi-Annual Traffic Counts	193
27-18	Annual Regional Public Safety	180
27-19	Annual Real Estate Technical and Legal Services	110
27-20	Annual Capital Improvement Program Development	84
27-21	Annual Information Technology Projects (1-5 Separate Projects Per Fiscal Year)	500
	Total: Non-Discretionary Projects	**$ 8,208**

Recommended Non-Discretionary Projects

(in thousands of dollars)

Project 27-01 **Annual Public Services Street Section Maintenance** This project funds the pole replacement preventative maintenance program (which is designed to replace poles based on a 40-year life cycle) as well as the street sign and pavement markings replacement and maintenance.	Project Sponsor:	Public Works		
	Project Manager:	Public Works		
	Category:	Transportation and Streets		
	Additional Annual O&M Costs:	None	Prevailing Wage?	Yes

Funding Sources	**27-01** **2026-27**
Construction Tax	$ 553
Shoreline Community	$ 60
Total	**$ 613**

Project 27-02 **Annual Maintenance Agreement for JPB/VTA Transit Center** Reimbursement of City expenses by Joint Powers Board and Valley Transit Authority.	Project Sponsor:	Public Works		
	Project Manager:	Public Works		
	Category:	Transportation and Streets		
	Additional Annual O&M Costs:	None	Prevailing Wage?	Yes

Funding Sources	**27-02** **2026-27**
Other (Reimbursement)	$ 72
Total	**$ 72**

Project 27-03 **Annual Shoreline Landfill Gas, Cap and Leachate Maintenance** Annual repairs and improvements to large components of the landfill gas and leachate system. Regulatory mandates of the Bay Area Air Quality Management District and the Regional Water Quality Control Board require the City to protect the integrity of the landfill cap and prevent surface emissions by regrading, filling, recompacting, and making other improvements.	Project Sponsor:	Public Works		
	Project Manager:	Public Works		
	Category:	Regulatory Requirements		
	Additional Annual O&M Costs:	None	Prevailing Wage?	Yes

Funding Sources	**27-03** **2026-27**
Solid Waste	$ 537
Total	**$ 537**

Recommended Non-Discretionary Projects

(in thousands of dollars)

Project 27-04	Project Sponsor:	Public Works		
Annual Water System Improvements and Recycled Water System Improvements	Project Manager:	Public Works		
Scheduled replacement of water and recycled water system components and minor unscheduled improvements to the City's water system.	Category:	Utilities		
	Additional Annual O&M Costs:	None	Prevailing Wage?	Yes

Funding Sources	**27-04 2026-27**
Water (Includes Water Capacity Fees)	$ 825
Total	**$ 825**

Project 27-05	Project Sponsor:	Public Works		
Annual Wastewater System Improvements	Project Manager:	Public Works		
Unscheduled improvements/repairs to the City's wastewater collection and pumping system.	Category:	Utilities		
	Additional Annual O&M Costs:	None	Prevailing Wage?	Yes

Funding Sources	**27-05 2026-27**
Wastewater (Includes Sewer Capacity Fees)	$ 211
Total	**$ 211**

Project 27-06	Project Sponsor:	Public Works		
Annual Facilities Maintenance	Project Manager:	Public Works		
Repair, replace, or maintain City facilities (HVAC, roofs, carpets, plumbing, painting, etc.).	Category:	Facilities		
	Additional Annual O&M Costs:	None	Prevailing Wage?	Yes

Funding Sources	**27-06 2026-27**
CIP Reserve (including At Risk Lease Evaluation and Parking Lot Sublease)	$ 756
Shoreline Community	$ 188
Total	**$ 944**

Recommended Non-Discretionary Projects

(in thousands of dollars)

Project 27-07	Project Sponsor:	Public Works		
Annual Planned and Emergency Facilities Projects	Project Manager:	Public Works		
Emergency and Planned Facilities Projects that are currently not covered by xx-06, but are vital to the City's infrastructure.	Category:	Facilities		
	Additional Annual O&M Costs:	None	Prevailing Wage?	Yes

Funding Sources	**27-07 2026-27**
CIP Reserve (including At Risk Lease Evaluation and Parking Lot Sublease)	$ 590
Shoreline Community	$ 148
Total	**$ 738**

Project 27-08	Project Sponsor:	Public Works		
Annual New Energy Conservation Measures	Project Manager:	Public Works		
Fund energy conservation efforts in City facilities.	Category:	Facilities		
	Additional Annual O&M Costs:	None	Prevailing Wage?	Yes

Funding Sources	**27-08 2026-27**
Construction Tax	$ 101
Shoreline Community	$ 24
Total	**$ 125**

Project 27-09	Project Sponsor:	Public Works		
Biennial ADA Improvements to City Facilities	Project Manager:	Public Works		
Continuation of efforts to implement ADA improvements at City facilities.	Category:	Facilities		
	Additional Annual O&M Costs:	None	Prevailing Wage?	Yes

Funding Sources	**27-09 2026-27**
Construction Tax	$ 113
Total	**$ 113**

Recommended Non-Discretionary Projects

(in thousands of dollars)

Project 27-10
Annual Traffic Infrastructure Maintenance/NTMP Improvements
Funding for traffic calming devices on neighborhood, local, and residential streets in conformance with the Neighborhood Traffic Management Program, as well as annual bicycle counts and contracts with consultants regarding improving traffic flow. Replace traffic signal controllers, traffic detector loops, back-up batteries, LED signal lights and radar speed signs.

Project Sponsor:	Public Works
Project Manager:	Public Works
Category:	Transportation and Streets
Additional Annual O&M Costs:	None
Prevailing Wage?	Yes

Funding Sources	27-10 2026-27
Construction Tax	$ 681
Shoreline Community	$ 75
Total	**$ 756**

Project 27-11
Annual Parks Renovations/Improvements
Annual Repairs and Improvements to City parks. In 2026-27, add $90,000 ongoing in annual funding to support the Castro Pedestrian Mall's ongoing improvements, operations, and maintenance.

Project Sponsor:	Community Services
Project Manager:	Community Services
Category:	Parks and Recreation
Additional Annual O&M Costs:	None
Prevailing Wage?	Yes

Funding Sources	27-11 2026-27
Construction Tax	$ 391
Total	**$ 391**

Project 27-12
Annual Forestry Maintenance Program and Street Tree Replanting
Contract to prune, remove, stump, purchase and plant approximately 800 to 1,000 medium to large trees within the City. Maintain trees damaged by freezing, disease, drought and other natural causes.

Project Sponsor:	Community Services
Project Manager:	Community Services
Category:	Parks and Recreation
Additional Annual O&M Costs:	None
Prevailing Wage?	Yes

Funding Sources	27-12 2026-27
Construction Tax	$ 755
Shoreline Community	$ 15
Total	**$ 770**

Recommended Non-Discretionary Projects

(in thousands of dollars)

Project 27-13	Project Sponsor:	Community Services		
Biennial Good Neighbor Fence (GNF) Replacements	Project Manager:	Community Services		
Funding to replace fencing between City parks and private property.	Category:	Parks and Recreation		
	Additional Annual O&M Costs:	None	Prevailing Wage?	Yes

Funding Sources	**27-13 2026-27**
Construction Tax	$ 46
Total	**$ 46**

Project 27-14	Project Sponsor:	Community Services		
Biennial Tennis Court Resurfacing	Project Manager:	Community Services		
Periodic routine resurfacing of tennis courts at the following parks: Cuesta, Rengstorff, Cooper, Stevenson, Sylvan and Whisman.	Category:	Parks and Recreation		
	Additional Annual O&M Costs:	None	Prevailing Wage?	Yes

Funding Sources	**27-14 2026-27**
Construction Tax	$ 106
Total	**$ 106**

Project 27-15	Project Sponsor:	Community Services		
Biennial Turf and Bunker Improvements	Project Manager:	Community Services		
Biennial CIP for turf and bunker improvements that are needed from continued settling of the landfill and wildlife habituating on and around the golf course. In 2026-27 add $390,000 in one time funding to replace the 15 outdated, analog irrigation controllers around Shoreline Golf Links with new digital controllers, and upgrade the antennae at the Shoreline Maintenance Facility.	Category:	Parks and Recreation		
	Additional Annual O&M Costs:	None	Prevailing Wage?	Yes

Funding Sources	**27-15 2026-27**
Shoreline Community	$ 742
Total	**$ 742**

Recommended Non-Discretionary Projects

(in thousands of dollars)

Project 27-16
Annual Developer Reimbursements
Construction of street and utility improvements concurrent with private development. Adjacent properties benefiting from street and utility improvements will be required to reimburse the City for the improvements.

Project Sponsor: Public Works
Project Manager: Public Works
Category: Miscellaneous
Additional Annual O&M Costs: None
Prevailing Wage? Yes

Funding Sources	27-16 2026-27
CIP Reserve (including At Risk Lease Evaluation and Parking Lot Sublease)	$ 38
Water (Includes Water Capacity Fees)	$ 38
Wastewater (Includes Sewer Capacity Fees)	$ 38
Shoreline Community	$ 38
Total	**$ 152**

Project 27-17
Annual North Bayshore Semi-Annual Traffic Counts
Perform traffic counts in the North Bayshore area to support the Transportation Demand Management (TDM) goals.

Project Sponsor: Public Works
Project Manager: Public Works
Category: Transportation and Streets
Additional Annual O&M Costs: None
Prevailing Wage? No

Funding Sources	27-17 2026-27
Shoreline Community	$ 193
Total	**$ 193**

Project 27-18
Annual Regional Public Safety
Conversion of the City's Public Safety radio infrastructure in support of the Silicon Valley Regional Interoperability Authority's (SVRIA's) Regional Communications System (RCS) project. Annual Project needed through 2030-31.

Project Sponsor: Police
Project Manager: Police
Category: Miscellaneous
Additional Annual O&M Costs: None
Prevailing Wage? No

Funding Sources	27-18 2026-27
CIP Reserve (including At Risk Lease Evaluation and Parking Lot Sublease)	$ 180
Total	**$ 180**

Recommended Non-Discretionary Projects

(in thousands of dollars)

Project 27-19
Annual Real Estate Technical and Legal Services
Funding for appraisals, environmental reports, surveys, and lease preparation/review services for City real Estate activity**.**

Project Sponsor:	Public Works		
Project Manager:	Public Works		
Category:	Miscellaneous		
Additional Annual O&M Costs:	None	Prevailing Wage?	No

Funding Sources	27-19 2026-27
Construction Tax	$ 110
Total	**$ 110**

Project 27-20
Annual Capital Improvement Program Development
This project funds staff time associated with preparation of the annual CIP.

Project Sponsor:	Public Works		
Project Manager:	Public Works		
Category:	Miscellaneous		
Additional Annual O&M Costs:	None	Prevailing Wage?	No

Funding Sources	27-20 2026-27
CIP Reserve (including At Risk Lease Evaluation and Parking Lot Sublease)	$ 28
Water (Includes Water Capacity Fees)	$ 28
Wastewater (Includes Sewer Capacity Fees)	$ 28
Total	**$ 84**

Project 27-21
Annual Information Technology Project
In 2026-27, funding for City information technology and communications improvements.

Project Sponsor:	Information Technology		
Project Manager:	Information Technology		
Category:	Information Technology		
Additional Annual O&M Costs:	None	Prevailing Wage?	No

Funding Sources	27-21 2026-27
Construction Tax	$ 310
Water (Includes Water Capacity Fees)	$ 80
Wastewater (Includes Sewer Capacity Fees)	$ 80
Shoreline Community	$ 30
Total	**$ 500**

Recommended FY 2026-27 Discretionary Projects

(in thousands of dollars)

Project No.	Discretionary Projects	Budget
27-22	Street Maintenance Project (Locations TBD)	$ 3,300
27-23	SB-1 Streets Project (Grant Road/Sylvan Park Neighborhood)	2,000
27-24	ATI - Evelyn Avenue Bikeway (Castro to Bernardo), Study	500
27-25	ATI – ECR/Calderon Protected Intersection, Design	1,000
27-26	City Bridges and Culverts Structural Inspection and Repairs	400
27-27	Mountain View Standard Detail Update	54
27-28	Field Renovations - Shoreline Athletic Field	2,500
27-29	Roof Safety, Construction	240
27-30	Downtown Parking Wayfinding	320
27-31	Library Automated Materials Handling System	600
27-32	Fire Station Facilities Master Plan	400
27-33	Fire Station Flooring	200
27-34	City Hall Master Plan	500
27-35	City Hall Remodels (various)	2,200
27-36	Library Renovation - Settlement	1,160
27-37	Callahan (Crittenden) Field Lighting Upgrade	470
27-38	Field Renovations - Crittenden Field	1,000
27-39	San Veron Park Renovations	350
27-40	Sierra Vista Park Renovations	436
27-41	Sewer Main Replacement Crossing 101 at Spring, Design	1,340
27-42	Digitize Planning and Building Permit Files	150
27-43	Police CCTV Replacement	460
	Total: Discretionary Projects	**$ 19,580**

Recommended Discretionary Projects

(in thousands of dollars)

Project 27-22
Street Maintenance Project (Location TBD)
Annual roadway pavement maintenance including application of various pavement treatments (fog seal, slurry seal and overlay), adjustment of utilities and monuments, and installation of pavement markers and traffic lines.

Project Sponsor: Public Works
Project Manager: Public Works
Category: Transportation and Streets
Additional Annual O&M Costs: None
Prevailing Wage? Yes

Funding Sources	27-22 2026-27
Conveyance Tax	$ 250
Gas Tax	$ 2,323
Measure B 2010 Vehicle License Fee (VLF)	$ 727
Total	**$ 3,300**

Project 27-23
SB-1 Streets Project (Grant Road/Sylvan Park Neighborhood)
A Streets Project for basic road maintenance, rehabilitation, and critical safety projects on the local streets and roads system. Project can be used towards complete streets projects, traffic signals, and drainage projects.

Project Sponsor: Public Works
Project Manager: Public Works
Category: Transportation and Streets
Additional Annual O&M Costs: None
Prevailing Wage? Yes

Funding Sources	27-23 2026-27
Conveyance Tax	$ 225
Senate Bill-1 Road Repair and Accountability Act	$ 1,775
Total	**$ 2,000**

Project 27-24
ATI - Evelyn Avenue Bikeway (Castro to Bernardo), Study
Study of the Evelyn Cycle Track between the Castro and Sunnyvale border at Bernardo.

Project Sponsor: Public Works
Project Manager: Public Works
Category: Transportation and Streets
Additional Annual O&M Costs: None
Prevailing Wage? No

Funding Sources	27-24 2026-27
Conveyance Tax	$ 500
Total	**$ 500**

Recommended Discretionary Projects

(in thousands of dollars)

Project 27-25 **ATI - ECR/Calderon Protected Intersection, Design** Design of protected intersection along El Camino Real at Calderon Avenue.	Project Sponsor: Public Works Project Manager: Public Works Category: Transportation and Streets Additional Annual O&M Costs: None	Prevailing Wage? No

Funding Sources	**27-25** **2026-27**
Conveyance Tax	$ 1,000
Total	**$ 1,000**

Project 27-26 **City Bridges and Culverts Structural Inspection and Repairs** Funding for construction/repairs of deficiencies of City-owned vehicular and pedestrian bridges, culverts, tunnels and observation decks identified through the inspections by City consultant and/or Caltrans.	Project Sponsor: Public Works Project Manager: Public Works Category: Transportation and Streets Additional Annual O&M Costs: None	Prevailing Wage? Yes

Funding Sources	**27-26** **2026-27**
Conveyance Tax	$ 400
Total	**$ 400**

Project 27-27 **Mountain View Standard Detail Update** **U**pdate current standard details for: street widths (including lane widths), sidewalks and landscape strip widths, bike lane widths, and drop off duckouts and GSI in landscape strips.	Project Sponsor: Public Works Project Manager: Public Works Category: Transportation and Streets Additional Annual O&M Costs: None	Prevailing Wage? No

Funding Sources	**27-27** **2026-27**
Conveyance Tax	$ 54
Total	**$ 54**

Recommended Discretionary Projects

(in thousands of dollars)

Project 27-28
Field Renovations - Shoreline Athletic Field
The project covers the replacement of the synthetic turf baseball/soccer field at the Shoreline Athletic Fields.

Project Sponsor: Community Services
Project Manager: Public Works
Category: Parks and Buildings
Additional Annual O&M Costs: None
Prevailing Wage? Yes

Funding Sources	27-28 2026-27
Shoreline Community-CIP Reserve	$ 2,500
Total	**$ 2,500**

Project 27-29
Roof Safety, Construction
Installation of fall protections systems and handrailing systems at the roof level of six separate City owned and operated buildings.

Project Sponsor: Public Works
Project Manager: Public Works
Category: Facilities
Additional Annual O&M Costs: None
Prevailing Wage? Yes

Funding Sources	27-29 2026-27
CIP Reserve (including At Risk Lease Evaluation and Parking Lot Sublease)	$ 140
Water (Includes Water Capacity Fees)	$ 50
Wastewater (Includes Sewer Capacity Fees)	$ 50
Total	**$ 240**

Project 27-30
Downtown Parking Wayfinding
Planning, design, manufacturing, and installation of vehicular wayfinding technology and signage in Downtown Mountain View.

Project Sponsor: Public Works
Project Manager: Public Works
Category: Transportation and Streets
Additional Annual O&M Costs: None
Prevailing Wage? Yes

Funding Sources	27-30 2026-27
Conveyance Tax	$ 320
Total	**$ 320**

Recommended Discretionary Projects

(in thousands of dollars)

Project 27-31
Library Automated Materials Handling System
Replace the Library's current automated materials handling system (AMHS) installed in 2008.

Project Sponsor: Library
Project Manager: Public Works
Category: Facilities
Additional Annual O&M Costs: None
Prevailing Wage? Yes

Funding Sources	27-31 2026-27
CIP Reserve (including At Risk Lease Evaluation and Parking Lot Sublease)	$ 600
Total	**$ 600**

Project 27-32
Fire Station Facilities Master Plan
Hire consultant to create a comprehensive blueprint for the fire department's buildings and infrastructure, guiding future development and capital investments.

Project Sponsor: Fire
Project Manager: Public Works
Category: Facilities
Additional Annual O&M Costs: None
Prevailing Wage? No

Funding Sources	27-32 2026-27
Other - Equipment and Scrap Sales	$ 400
Total	**$ 400**

Project 27-33
Fire Station Flooring
Project will remove all carpet throughout each fire station and replace it with hard surface flooring to minimize exposure to cancer causing carcinogens from diesel particulates from the apparatus bay.

Project Sponsor: Fire
Project Manager: Public Works
Category: Facilities
Additional Annual O&M Costs: None
Prevailing Wage? Yes

Funding Sources	27-33 2026-27
Other - Equipment and Scrap Sales	$ 200
Total	**$ 200**

Recommended Discretionary Projects

(in thousands of dollars)

Project 27-34 **City Hall Master Plan** Focus on identifying the long-term space needs for City Hall considering current overcrowded areas and anticipated long-term needs of each department.	Project Sponsor:	Public Works		
	Project Manager:	Public Works		
	Category:	Facilities		
	Additional Annual O&M Costs:	None	Prevailing Wage?	No
			27-34	
Funding Sources			**2026-27**	
Conveyance Tax			$	500
Total			**$**	**500**

Project 27-35 **City Hall Remodels (Various Locations)** Department improvements stemming from Master Plan as well as small renovations ongoing.	Project Sponsor:	Public Works		
	Project Manager:	Public Works		
	Category:	Facilities		
	Additional Annual O&M Costs:	None	Prevailing Wage?	Yes
			27-35	
Funding Sources			**2026-27**	
Construction Tax			$	2,200
Total			**$**	**2,200**

Project 27-36 **Library Renovation-Settlement, Construction** Project focuses on construction phase of settlement-related issues surrounding the 28-year-old Library building to finalize the open Library renovation building permit.	Project Sponsor:	Library		
	Project Manager:	Public Works		
	Category:	Facilities		
	Additional Annual O&M Costs:	None	Prevailing Wage?	Yes
			27-36	
Funding Sources			**2026-27**	
Citywide Public Benefit Fund			$	1,160
Total			**$**	**1,160**

Recommended Discretionary Projects

(in thousands of dollars)

Project 27-37
Callahan (Crittenden) Field Lighting Upgrade
Upgrade lighting at Callahan Field to new system to be consistent with all other lighted fields.

Project Sponsor: Community Services
Project Manager: Community Services
Category: Parks and Recreation
Additional Annual O&M Costs: None
Prevailing Wage? Yes

Funding Sources	27-37 2026-27
Parkland Dedication Fund	$ 470
Total	**$ 470**

Project 27-38
Field Renovations - Crittenden Field
The project covers the replacement of the synthetic turf football/soccer field at Crittenden Middle School.

Project Sponsor: Community Services
Project Manager: Community Services
Category: Parks and Recreation
Additional Annual O&M Costs: None
Prevailing Wage? Yes

Funding Sources	27-38 2026-27
Parkland Dedication Fund	$ 1,000
Total	**$ 1,000**

Project 27-39
San Veron Park Renovations
Improvements and renovations at San Veron Park, a 2.1-acre park located within the Stierlin planning area. Improvements may include repairing or replacing playground elements, replacing picnic tables, and improving landscaping.

Project Sponsor: Community Services
Project Manager: Community Services
Category: Parks and Recreation
Additional Annual O&M Costs: None
Prevailing Wage? Yes

Funding Sources	27-39 2026-27
Parkland Dedication Fund	$ 350
Total	**$ 350**

Recommended Discretionary Projects

(in thousands of dollars)

Project 27-40
Sierra Vista Park Renovations

Improvements and renovations at Sierra Vista Park, a 0.81-acre park located within the Rengstorff planning area. Improvements may include repairing or replacing playground surfacing, replacing picnic tables, repairing the playground water feature, and landscape improvements.

Project Sponsor:	Community Services		
Project Manager:	Community Services		
Category:	Parks and Recreation		
Additional Annual O&M Costs:	None	Prevailing Wage?	Yes

Funding Sources	27-40 2026-27
Parkland Dedication Fund	$ 436
Total	**$ 436**

Project 27-41
Sewer Main Replacement Crossing 101 at Spring, Design

This project will design the replacement the existing sewer main to cross under US-101 from Spring Avenue and evaluate the redirection of sewer flow downstream of the Highway 101 crossing west of North Shoreline Boulevard by installing approximately 1,700 linear feet of new sewer main along the southeast property line of 1400 N. Shoreline Boulevard.

Project Sponsor:	Public Works		
Project Manager:	Public Works		
Category:	Utilities		
Additional Annual O&M Costs:	None	Prevailing Wage?	Yes

Funding Sources	27-41 2026-27
Wastewater (includes Sewer Capacity Fees)	$ 1,340
Total	**$ 1,340**

Project 27-42
Digitize Planning and Building Permit Files

Digitize paper files from building and planning permits and transfer existing digital permit files from 2020 (COVID) into an electronic database to be accessible for public viewing.

Project Sponsor:	Community Development		
Project Manager:	Community Development		
Category:	Information Technology		
Additional Annual O&M Costs:	None	Prevailing Wage?	No

Funding Sources	27-42 2026-27
Construction Tax	$ 150
Total	**$ 150**

Recommended Discretionary Projects

(in thousands of dollars)

Project 27-43 **Police CCTV Replacement** Replace the aging interview system in the investigations division of the PD. This refreshes the cameras and software to enable connection to our Axon evidence system with ability to upload to the District Attorney's office.	Project Sponsor:	Police		
	Project Manager:	Police		
	Category:	Information Technology		
	Additional Annual O&M Costs:	None	Prevailing Wage?	Yes

Funding Sources	**27-43** **2026-27**
CIP Reserve (including At Risk Lease Evaluation and Parking Lot Sublease)	$ 460
Total	**$ 460**

Recommended FY 2026-27 Amendments to Existing Projects

(in thousands of dollars)

Project No.	Amendments to Existing Projects	Budget Change
13-18	Information Technology Computer Projects	$ (16)
16-18	Information Technology Computer Projects	(131)
16-51	Replacement of Utility Billing/Cash Receipting/Business License System	500
17-18	Information Technology Computer Projects	(29)
18-38	Rengstorff Park Aquatic Center	36
20-37	NB Shoreline/101 Offramp Realignment, Construction	9,804
20-49	Public Safety Building, Design	2,000
20-99	Sustainability	(101)
21-30	SB1 Streets Project	(300)
21-33	IT Project (IT Infrastructure and Telecommunication Support)	595
21-37	Shoreline Blvd Pathway Improvements	(700)
21-42	Project Management Database	200
22-27	Rengstorff Grade Separation, Design and ROW	23,500
22-29	El Camino Real Bike and Ped Improvements, Construction	(1,700)
22-40	Citywide Trash Capture, Phase II and III	330
22-45	Historic Preservation Ordinance Implementation	90
23-03	SB-1 Streets Project	(1,000)
23-37	Biodiversity Strategy	160
23-49	Castro/Dana and Castro/Villa Intersection Improvements	2,700
24-03	Moffett Blvd Complete Streets	1,500
24-41	Miramonte Reservoir Site Improvements	6,950
25-03	SB-1 Streets Project	2,000
25-08	Water Main/Service Line Replacement	6,723
25-09	Sanitary Sewer Main Replacement	4,206
25-12	Facilities Maintenance - Child Care Center 25-1202	170
25-28	Miramonte Complete Streets, D&C	5,248
26-02	ADA Curb Ramp and Sidewalk Repairs	1,180
26-11	Shoreline Closed Landfill Facility Improvements	879
26-21	Biennial Shoreline Pathway, Roadway and Parking Improvements	340
26-31	Fleet EV Charging Infrastructure and Equipment	300
	Total: Amendments to Existing Projects	**$ 65,434**

Recommended Amendments to Existing Projects

(in thousands of dollars)

Project 13-18
Information Technology Computer projects
Reduce funding and close all completed subprojects. Refund $16,637.67 to DSF. Only keep subproject 4131807.

Project Sponsor: Information Technology
Project Manager: Information Technology
Category: Information Technology and Communication
Additional Annual O&M Costs: None
Prevailing Wage Project? No

Funding Sources	*FY 2025-26 Total Project Funding*	**Increased Funding for FY 2026-27**	*FY 2026-27 Total Project Funding*
Construction Tax	*$ 360*	**$ -**	*$ 360*
Development Services	*$ 20*	**$ (16)**	*$ 4*
Shoreline Community	*$ 123*	**$ -**	*$ 123*
Water (Includes Water Capacity Fees)	*$ 67*	**$ -**	*$ 67*
Wastewater (Includes Sewer Capacity Fees)	*$ 67*	**$ -**	*$ 67*
Solid Waste	*$ 9*	**$ -**	*$ 9*
Total	*$ 646*	**$ (16)**	*$ 630*

Project 16-18
Information Technology Computer projects
Reduce funding and close all completed subprojects. Refund $131,464. Only keep subproject 4161802.

Project Sponsor: Information Technology
Project Manager: Information Technology
Category: Information Technology and Communication
Additional Annual O&M Costs: None
Prevailing Wage Project? No

Funding Sources	*FY 2025-26 Total Project Funding*	**Increased Funding for FY 2026-27**	*FY 2026-27 Total Project Funding*
Construction Tax	*$ 309*	**$ (55)**	*$ 254*
Water (Includes Water Capacity Fees)	*$ 123*	**$ (20)**	*$ 103*
Wastewater (Includes Sewer Capacity Fees)	*$ 86*	**$ (20)**	*$ 66*
Solid Waste	*$ 30*	**$ -**	*$ 30*
Shoreline Community	*$ 57*	**$ (6)**	*$ 51*
Development Services	*$ 30*	**$ (30)**	*$ -*
Total	*$ 635*	**$ (131)**	*$ 504*

Project 16-51
Replace Utility Billing System
Funding covers Phase II: Business License and Miscellaneous Cash receipts as well as integration cost increases.

Project Sponsor: Finance and Administrative Services
Project Manager: Information Technology
Category: Information Technology and Communication
Additional Annual O&M Costs: None
Prevailing Wage Project? No

Funding Sources	*FY 2025-26 Total Project Funding*	**Increased Funding for FY 2026-27**	*FY 2026-27 Total Project Funding*
Construction/Conveyance Tax	*$ 60*	**$ 100**	*$ 160*
Water (Includes Water Capacity Fees)	*$ 588*	**$ 200**	*$ 788*
Wastewater (Includes Sewer Capacity Fees)	*$ 589*	**$ 200**	*$ 789*
Solid Waste	*$ 589*	**$ -**	*$ 589*
Development Services	*$ 54*	**$ -**	*$ 54*
Total	*$ 1,880*	**$ 500**	*$ 2,380*

Recommended Amendments to Existing Projects

(in thousands of dollars)

Project 17-18	Project Sponsor:	Information Technology		
Information Technology Computer projects	Project Manager:	Information Technology		
Reduce funding and close all completed subprojects. Refund $29,415.38 to DSF. Only keep subproject 4171804.	Category:	Information Technology and Communication		
	Additional Annual O&M Costs:	None	Prevailing Wage Project?	No

Funding Sources	*FY 2025-26 Total Project Funding*	**Increased Funding for FY 2026-27**	*FY 2026-27 Total Project Funding*
CIP Reserve (including At Risk Lease Evaluation and Parking Lot Sublease)	*$ 382*	**$ -**	*$ 382*
Construction Tax	*$ 73*	**$ -**	*$ 73*
Water (Includes Water Capacity Fees)	*$ 95*	**$ -**	*$ 95*
Wastewater (Includes Sewer Capacity Fees)	*$ 92*	**$ -**	*$ 92*
Solid Waste	*$ 28*	**$ -**	*$ 28*
Shoreline Community	*$ 72*	**$ -**	*$ 72*
Development Services	*$ 33*	**$ (29)**	*$ 4*
Total	*$ 775*	**$ (29)**	*$ 746*

Project 18-38	Project Sponsor:	Public Works		
Rengstorff Park Aquatic Center	Project Manager:	Public Works		
Accept and appropriate PG&E Rebates of $36,483.43.	Category:	Parks and Recreation		
	Additional Annual O&M Costs:	None	Prevailing Wage Project?	Yes

Funding Sources	*FY 2025-26 Total Project Funding*	**Increased Funding for FY 2026-27**	*FY 2026-27 Total Project Funding*
Parkland Funds	*$ 29,000*	**$ 36**	*$ 29,036*
Total	*$ 29,000*	**$ 36**	*$ 29,036*

Project 20-37	Project Sponsor:	Public Works		
NB Shoreline/101 Offramp Realignment, Construction	Project Manager:	Public Works		
Cost rise due to contaminated soil and regulatory compliance issues.	Category:	Transportation and Streets		
	Additional Annual O&M Costs:	None	Prevailing Wage Project?	Yes

Funding Sources	*FY 2025-26 Total Project Funding*	**Increased Funding for FY 2026-27**	*FY 2026-27 Total Project Funding*
Shoreline Community	*$ 8,950*	**$ -**	*$ 8,950*
Shoreline BOND Series A	*$ 12,210*	**$ -**	*$ 12,210*
Shoreline Community Benefit Fund	*$ -*	**$ 9,804**	*$ 9,804*
Total	*$ 21,160*	**$ 9,804**	*$ 30,964*

Recommended Amendments to Existing Projects

(in thousands of dollars)

Project 20-49	Project Sponsor:	Public Works		
Public Safety Building, Design	Project Manager:	Public Works		
Transfer of reserve funds to reduce the funding gap.	Category:	Facilities		
	Additional Annual O&M Costs:	None	Prevailing Wage Project?	Yes

Funding Sources	*FY 2025-26 Total Project Funding*	**Increased Funding for FY 2026-27**	*FY 2026-27 Total Project Funding*
CIP Reserve (including At Risk Lease Evaluation and Parking Lot Sublease)	*$ -*	**$ 2,000**	*$ 2,000*
Construction Tax	*$ 2,000*	**$ -**	*$ 2,000*
Other-Public Safety Building Reserve	*$ 7,500*	**$ -**	*$ 7,500*
Other-Reserves	*$ 6,800*	**$ -**	*$ 6,800*
Total	*$ 16,300*	**$ 2,000**	*$ 18,300*

Project 20-99	Project Sponsor:	City Managers Office		
Sustainability	Project Manager:	Various		
Three actions – 1) transferring $300,000 of GNOF out to Public Works CIP 26-31: Fleet EV Charging and 2) add $591,000 for Limited Term Analyst and consultant help for Sustainability and 3) close subproject 4209902 for CDD and release $391,666.03 back to GNOF.	Category:	Miscellaneous		
	Additional Annual O&M Costs:	TBD	Prevailing Wage Project?	TBD

Funding Sources	*FY 2025-26 Total Project Funding*	**Increased Funding for FY 2026-27**	*FY 2026-27 Total Project Funding*
General Non-Operating Fund	*$ 7,890*	**$ (275)**	*$ 7,615*
Construction Tax	*$ 200*	**$ -**	*$ 200*
Conveyance Tax	*$ -*	**$ 100**	*$ 100*
Shoreline Community	*$ 1,000*	**$ 74**	*$ 1,074*
Other-Reserves	*$ 300*	**$ -**	*$ 300*
Other-Federal, State and County Grants	*$ 305*	**$ -**	*$ 305*
Other-Reimbursements	*$ 94*	**$ -**	*$ 94*
Total	*$ 9,789*	**$ (101)**	*$ 9,688*

Recommended Amendments to Existing Projects

(in thousands of dollars)

Project 21-30	Project Sponsor:	Public Works		
SB-1 Streets Project	Project Manager:	Public Works		
Project construction is complete, release funding for other projects.	Category:	Transportation and Streets		
	Additional Annual O&M Costs:	None	Prevailing Wage Project?	Yes

Funding Sources	*FY 2025-26 Total Project Funding*	**Increased Funding for FY 2026-27**	*FY 2026-27 Total Project Funding*
CIP Reserve (including At Risk Lease Evaluation and Parking Lot Sublease)	*$ 200*	**$ -**	*$ 200*
Senate Bill-1 Road Repair and Accountability Act	*$ 1,750*	**$ -**	*$ 1,750*
Measure B 2016 Sales Tax	*$ 300*	**$ (300)**	*$ -*
Total	*$ 2,250*	**$ (300)**	*$ 1,950*

Project 21-33	Project Sponsor:	Information Technology		
IT Project (IT Infrastructure and Telecommunication Support)	Project Manager:	Information Technology		
	Category:	Information Technology and Communication		
Funding transferred from older projects to improve efficiency.	Additional Annual O&M Costs:	None	Prevailing Wage Project?	No

Funding Sources	*FY 2025-26 Total Project Funding*	**Increased Funding for FY 2026-27**	*FY 2026-27 Total Project Funding*
CIP Reserve (including At Risk Lease Evaluation and Parking Lot Sublease)	*$ 105*	**$ -**	*$ 105*
Construction Tax	*$ 305*	**$ 400**	*$ 705*
Shoreline Community	*$ 95*	**$ 65**	*$ 160*
Water (Includes Water Capacity Fees)	*$ 80*	**$ 65**	*$ 145*
Wastewater (Includes Sewer Capacity Fees)	*$ 80*	**$ 65**	*$ 145*
Total	*$ 665*	**$ 595**	*$ 1,260*

Project 21-37	Project Sponsor:	Public Works		
Shoreline Blvd Pathway Improvements	Project Manager:	Public Works		
Project construction contract is executed, release surplus funding for other projects.	Category:	Transportation and Streets		
	Additional Annual O&M Costs:	None	Prevailing Wage Project?	Yes

Funding Sources	*FY 2025-26 Total Project Funding*	**Increased Funding for FY 2026-27**	*FY 2026-27 Total Project Funding*
CIP Reserve (including At Risk Lease Evaluation and Parking Lot Sublease)	*$ 975*	**$ (700)**	*$ 275*
Construction Tax	*$ 2,226*	**$ -**	*$ 2,226*
Measure P GF Transportation Reserve	*$ 3,510*	**$ -**	*$ 3,510*
Other-OBAG3 Grant	*$ 2,000*	**$ -**	*$ 2,000*
Total	*$ 8,711*	**$ (700)**	*$ 8,011*

Recommended Amendments to Existing Projects

(in thousands of dollars)

Project 21-42	Project Sponsor:	Public Works		
Project Management Database	Project Manager:	Public Works		
Add funding to complete eBuilder implementation.	Category:	Information Technology and Communication		
	Additional Annual O&M Costs:	None	Prevailing Wage Project?	No

Funding Sources	*FY 2025-26 Total Project Funding*	**Increased Funding for FY 2026-27**	*FY 2026-27 Total Project Funding*
CIP Reserve (including At Risk Lease Evaluation and Parking Lot Sublease)	*$ 305*	**$ 50**	*$ 355*
Water (Includes Water Capacity Fees)	*$ 65*	**$ 50**	*$ 115*
Wastewater (Includes Sewer Capacity Fees)	*$ 65*	**$ 50**	*$ 115*
Shoreline Community	*$ 65*	**$ 50**	*$ 115*
Total	*$ 500*	**$ 200**	*$ 700*

Project 22-27	Project Sponsor:	Public Works		
Rengstorff Grade Separation, Design and ROW	Project Manager:	Public Works		
Appropriate $23.5m of VTA Measure B Grade Separation Program Funds with $2,526,890.49 being the first installment.	Category:	Transportation and Streets		
	Additional Annual O&M Costs:	None	Prevailing Wage Project?	Yes

Funding Sources	*FY 2025-26 Total Project Funding*	**Increased Funding for FY 2026-27**	*FY 2026-27 Total Project Funding*
Public Benefit - San Antonio	*$ 2,100*	**$ -**	*$ 2,100*
Measure P GF Transportation Reserve	*$ 900*	**$ -**	*$ 900*
Shoreline Community	*$ 5,000*	**$ -**	*$ 5,000*
Citywide Transportation Impact Fee	*$ 2,247*	**$ -**	*$ 2,247*
Other - County Grant	*$ -*	**$ 23,500**	*$ 23,500*
Total	*$ 10,247*	**$ 23,500**	*$ 33,747*

Project 22-29	Project Sponsor:	Public Works		
El Camino Real Bike and Ped Improvements, Construction	Project Manager:	Public Works		
Project construction is complete, release funding for other projects.	Category:	Transportation and Streets		
	Additional Annual O&M Costs:	None	Prevailing Wage Project?	Yes

Funding Sources	*FY 2025-26 Total Project Funding*	**Increased Funding for FY 2026-27**	*FY 2026-27 Total Project Funding*
Construction Tax	*$ 600*	**$ (600)**	*$ -*
Measure P GF Transportation Reserve	*$ 1,800*	**$ (1,100)**	*$ 700*
Other - County Grant	*$ 4,000*	**$ -**	*$ 4,000*
Total	*$ 6,400*	**$ (1,700)**	*$ 4,700*

Recommended Amendments to Existing Projects

(in thousands of dollars)

Project 22-40
Citywide Trash Capture, Phase II and III
Change Title and add Phase III to the existing project to increase efficiency.

Project Sponsor: Public Works
Project Manager: Public Works
Category: Utilities
Additional Annual O&M Costs: None
Prevailing Wage Project? Yes

Funding Sources	*FY 2025-26 Total Project Funding*	**Increased Funding for FY 2026-27**	*FY 2026-27 Total Project Funding*
Wastewater (Includes Sewer Capacity Fees)	*$ 1,130*	**$ 175**	*$ 1,305*
Storm Drain Construction Fund	*$ -*	**$ 155**	*$ 155*
Total	*$ 1,130*	**$ 330**	*$ 1,460*

Project 22-45
Historic Preservation Ordinance Implementation
Funding to implement various actions from the Historic Preservation Ordinance process.

Project Sponsor: Community Development
Project Manager: Community Development
Category: Miscellaneous
Additional Annual O&M Costs: None
Prevailing Wage Project? No

Funding Sources	*FY 2025-26 Total Project Funding*	**Increased Funding for FY 2026-27**	*FY 2026-27 Total Project Funding*
Land Use Funds	*$ 680*	**$ 90**	*$ 770*
Total	*$ 680*	**$ 90**	*$ 770*

Project 23-03
SB-1 Streets Project
Project construction is complete, release funding for other projects.

Project Sponsor: Public Works
Project Manager: Public Works
Category: Transportation and Streets
Additional Annual O&M Costs: None
Prevailing Wage Project? Yes

Funding Sources	*FY 2025-26 Total Project Funding*	**Increased Funding for FY 2026-27**	*FY 2026-27 Total Project Funding*
CIP Reserve (including At Risk Lease Evaluation and Parking Lot Sublease)	*$ 700*	**$ (700)**	*$ -*
Construction Tax	*$ 500*	**$ (300)**	*$ 200*
Senate Bill-1 Road Repair and Accountability Act	*$ 3,750*	**$ -**	*$ 3,750*
Total	*$ 4,950*	**$ (1,000)**	*$ 3,950*

Recommended Amendments to Existing Projects

(in thousands of dollars)

Project 23-37	Project Sponsor:	Community Services		
Biodiversity Strategy	Project Manager:	Community Services		
Add funds for consultant to develop interactive web-based tree selection tool.	Category:	Miscellaneous		
	Additional Annual O&M Costs:	None	Prevailing Wage Project?	No

Funding Sources	*FY 2025-26 Total Project Funding*	**Increased Funding for FY 2026-27**	*FY 2026-27 Total Project Funding*
CIP Reserve (including At Risk Lease Evaluation and Parking Lot Sublease)	*$ 1,000*	**$ 160**	*$ 1,160*
Total	*$ 1,000*	**$ 160**	*$ 1,160*

Project 23-49	Project Sponsor:	Public Works		
Castro/Dana and Castro/Villa Intersection Improvements	Project Manager:	Public Works		
	Category:	Transportation and Streets		
Amend Title and add construction phase funding to project.	Additional Annual O&M Costs:	None	Prevailing Wage Project?	Yes

Funding Sources	*FY 2025-26 Total Project Funding*	**Increased Funding for FY 2026-27**	*FY 2026-27 Total Project Funding*
CIP Reserve (including At Risk Lease Evaluation and Parking Lot Sublease)	*$ -*	**$ 2,700**	*$ 2,700*
Other - General NonOperating Fund	*$ 1,500*	**$ -**	*$ 1,500*
Measure P - Transportation Reserve	*$ 1,000*	**$ -**	*$ 1,000*
Total	*$ 2,500*	**$ 2,700**	*$ 5,200*

Project 24-03	Project Sponsor:	Public Works		
Moffett Blvd Complete Streets	Project Manager:	Public Works		
	Category:	Transportation and Streets		
Change title and add funding to design and construction of green stormwater infrastructure and anticipated night- time work requirements by Caltrans.	Additional Annual O&M Costs:	None	Prevailing Wage Project?	Yes

Funding Sources	*FY 2025-26 Total Project Funding*	**Increased Funding for FY 2026-27**	*FY 2026-27 Total Project Funding*
Senate Bill-1 Road Repair and Accountability Act	*$ 1,635*	**$ 1,500**	*$ 3,135*
Other - OBAG 3 Grant	*$ 3,500*	**$ -**	*$ 3,500*
Total	*$ 5,135*	**$ 1,500**	*$ 6,635*

Recommended Amendments to Existing Projects

(in thousands of dollars)

Project 24-41	Project Sponsor:	Public Works		
Miramonte Reservoir Site Improvements	Project Manager:	Public Works		
Change title, add construction phase to project and increase funding.	Category:	Facilities		
	Additional Annual O&M Costs:	None	Prevailing Wage Project?	Yes

Funding Sources	*FY 2025-26 Total Project Funding*	**Increased Funding for FY 2026-27**	*FY 2026-27 Total Project Funding*
Water (Includes Water Capacity Fees)	*$ 697*	**$ 6,950**	*$ 7,647*
Total	*$ 697*	**$ 6,950**	*$ 7,647*

Project 25-03	Project Sponsor:	Public Works		
SB-1 Streets Project	Project Manager:	Public Works		
Add funding from 26-03, SB-1 Streets Project to improve efficiency and add construction phase to project.	Category:	Transportation and Streets		
	Additional Annual O&M Costs:	None	Prevailing Wage Project?	Yes

Funding Sources	*FY 2025-26 Total Project Funding*	**Increased Funding for FY 2026-27**	*FY 2026-27 Total Project Funding*
Senate Bill-1 Road Repair and Accountability Act	*$ 2,000*	**$ 2,000**	*$ 4,000*
Total	*$ 2,000*	**$ 2,000**	*$ 4,000*

Project 25-08	Project Sponsor:	Public Works		
Water Main/Service Line Replacement	Project Manager:	Public Works		
Add funding from two active water projects to improve efficiency and add construction phase to project.	Category:	Utilities		
	Additional Annual O&M Costs:	None	Prevailing Wage Project?	Yes

Funding Sources	*FY 2025-26 Total Project Funding*	**Increased Funding for FY 2026-27**	*FY 2026-27 Total Project Funding*
Water (Includes Water Capacity Fees)	*$ 3,200*	**$ 6,723**	*$ 9,923*
Total	*$ 3,200*	**$ 6,723**	*$ 9,923*

Project 25-09	Project Sponsor:	Public Works		
Sanitary Sewer Main Replacement	Project Manager:	Public Works		
Add funding from two active water projects to improve efficiency and add construction phase to project.	Category:	Utilities		
	Additional Annual O&M Costs:	None	Prevailing Wage Project?	Yes

Funding Sources	*FY 2025-26 Total Project Funding*	**Increased Funding for FY 2026-27**	*FY 2026-27 Total Project Funding*
Wastewater (Includes Sewer Capacity Fees)	*$ 2,002*	**$ 4,206**	*$ 6,208*
Total	*$ 2,002*	**$ 4,206**	*$ 6,208*

Recommended Amendments to Existing Projects

(in thousands of dollars)

Project 25-12	Project Sponsor:	City Manager		
Facilities Maintenance - Child Care Center (25-1202)	Project Manager:	Public Works/Community Services		
Replace the existing childcare center playground's rubber surfacing. Add additional $170,000 to subproject 02.	Category:	Facilities		
	Additional Annual O&M Costs:	None	Prevailing Wage Project?	Yes

Funding Sources	*FY 2025-26 Total Project Funding*	**Increased Funding for FY 2026-27**	*FY 2026-27 Total Project Funding*
CIP Reserve (including At Risk Lease Evaluation and Parking Lot Sublease)	*$ 812*	**$ 170**	*$ 982*
Shoreline Community	*$ 177*	**$ -**	*$ 177*
Total	*$ 989*	**$ 170**	*$ 1,159*

Project 25-28	Project Sponsor:	Public Works		
Miramonte Complete Streets, Design and Construction	Project Manager:	Public Works		
	Category:	Transportation and Streets		
Change title and add funding from three active street projects to improve efficiency and add construction phase to project.	Additional Annual O&M Costs:	None	Prevailing Wage Project?	Yes

Funding Sources	*FY 2025-26 Total Project Funding*	**Increased Funding for FY 2026-27**	*FY 2026-27 Total Project Funding*
CIP Reserve (including At Risk Lease Evaluation and Parking Lot Sublease)	*$ -*	**$ 500**	*$ 500*
Construction Tax	*$ 250*	**$ -**	*$ 250*
Gas Tax	*$ -*	**$ 627**	*$ 627*
Measure B 2016 Sales Tax	*$ 750*	**$ 3,439**	*$ 4,189*
Measure B 2010 Vehicle License Fee (VLF)	*$ -*	**$ 682**	*$ 682*
Total	*$ 1,000*	**$ 5,248**	*$ 6,248*

Project 26-02	Project Sponsor:	Public Works		
ADA Curb Ramp and Sidewalk Repairs	Project Manager:	Public Works		
Change title and add funding from two active curb and sidewalk projects to improve efficiency and add construction phase to project.	Category:	Transportation and Streets		
	Additional Annual O&M Costs:	None	Prevailing Wage Project?	Yes

Funding Sources	*FY 2025-26 Total Project Funding*	**Increased Funding for FY 2026-27**	*FY 2026-27 Total Project Funding*
Construction Tax	*$ 1,674*	**$ 1,180**	*$ 2,854*
Total	*$ 1,674*	**$ 1,180**	*$ 2,854*

Recommended Amendments to Existing Projects

(in thousands of dollars)

Project 26-11
Shoreline Closed Landfill Facility Improvements
Change title and scope to better align project with future Shoreline Closed Landfill needs. This project supports the safe, reliable, and compliant operation of the City's closed landfill at Shoreline Park through improvements to landfill infrastructure, including the landfill gas collection system, flare station, and associated control and monitoring systems. Work includes mechanical, electrical, and interim SCADA upgrades necessary to maintain continuous landfill gas control operations.

Project Sponsor: Public Works
Project Manager: Public Works
Category: Miscellaneous
Additional Annual O&M Costs: None
Prevailing Wage Project? Yes

Funding Sources	*FY 2025-26 Total Project Funding*	**Increased Funding for FY 2026-27**	*FY 2026-27 Total Project Funding*
Shoreline Community	*$ 191*	**$ -**	*$ 191*
Shoreline - CIP Reserve	*$ -*	**$ 879**	*$ 879*
Total	*$ 191*	**$ 879**	*$ 1,070*

Project 26-21
Biennial Shoreline Pathway, Roadway and Parking Improvements
Install fencing along Garcia Avenue between the Shoreline Athletic Fields (SAF) and the Google Athletic and Recreation (GAR) Field. The proposed project would extend the existing, matching fencing at SAF and the GAR Field to close this gap, providing a continuous fence along the southern boundary of Shoreline between the two facilities to increase safety in the area.

Project Sponsor: Community Services
Project Manager: Community Services
Category: Parks and Recreation
Additional Annual O&M Costs: None
Prevailing Wage Project? Yes

Funding Sources	*FY 2025-26 Total Project Funding*	**Increased Funding for FY 2026-27**	*FY 2026-27 Total Project Funding*
Shoreline Community	*$ 681*	**$ -**	*$ 681*
Shoreline - CIP Reserve	*$ -*	**$ 340**	*$ 340*
Total	*$ 681*	**$ 340**	*$ 1,021*

Project 26-31
Fleet EV Charging Infrastructure and Equipment
Change Title and Scope to better align project with future Fleet EV Charging needs. Transfer General NonOperating funds from 20-9903: Sustainability.

Project Sponsor: Public Works
Project Manager: Public Works
Category: Miscellaneous
Additional Annual O&M Costs: None
Prevailing Wage Project? Yes

Funding Sources	*FY 2025-26 Total Project Funding*	**Increased Funding for FY 2026-27**	*FY 2026-27 Total Project Funding*
Construction Tax	*$ 500*	**$ -**	*$ 500*
Other - General NonOperating Funds	*$ -*	**$ 300**	*$ 300*
Total	*$ 500*	**$ 300**	*$ 800*

MISCELLANEOUS INFORMATION



Table of Contents

Regular Full-Time and Part-Time Position Allocation

	2024-25 ADJUSTED	2025-26 ADOPTED	2026-27 RECOM.	CHANGE
GENERAL OPERATING FUND				
CITY ATTORNEY	11.00	12.00	13.00	+1.00 (a)
CITY CLERK	5.00	6.00	6.00	+0.00
CITY COUNCIL	7.00	7.00	7.00	+0.00
CITY MANAGER	19.00	20.00	21.00	+1.00 (b)
COMMUNITY DEVELOPMENT	4.65	8.45	9.50	+1.05 (c)
COMMUNITY SERVICES	77.80	78.55	78.55	+0.00
FINANCE AND ADMINISTRATIVE SERVICES	35.50	33.00	34.25	+1.25 (d)
FIRE	81.60	81.60	82.60	+1.00 (e)
HOUSING	1.85	1.35	1.35	+0.00
HUMAN RESOURCES	11.00	12.00	12.00	+0.00
INFORMATION TECHNOLOGY	23.60	23.60	23.60	+0.00
LIBRARY	32.25	32.25	34.25	+2.00 (f)
POLICE	144.50	144.50	144.50	+0.00
PUBLIC WORKS	47.57	48.07	49.47	+1.40 (g)
	502.32	508.37	517.07	8.70
OTHER FUNDS				
COMMUNITY DEVELOPMENT				
DEVELOPMENT SERVICES	42.50	42.30	42.70	+0.40 (c)
PARKING DISTRICT	0.65	0.65	0.65	+0.00
SHORELINE REGIONAL PARK COMMUNITY	1.70	2.10	2.65	+0.55 (c)
COMMUNITY SERVICES				+0.00
SHORELINE GOLF/MICHAELS RESTAURANT	0.30	0.30	0.30	+0.00
SHORELINE REGIONAL PARK COMMUNITY	21.15	21.40	22.40	+1.00 (h)
FINANCE AND ADMIN SRVCS				+0.00
WATER	2.50	2.50	2.50	+0.00
FIRE				+0.00
DEVELOPMENT SERVICES	3.00	0.00	0.00	+0.00
WASTEWATER	7.40	7.40	7.40	+0.00
HOUSING				+0.00
BELOW-MARKET-RATE HOUSING	3.60	4.10	4.10	+0.00
HOUSING IMPACT FEE	2.00	2.50	2.50	+0.00
GENERAL HOUSING	0.40	0.40	0.40	+0.00
CSFRA/RENTAL HOUSING COMMITTEE	7.00	7.00	7.00	+0.00
MHRSO/RENTAL HOUSING COMMITTEE	1.00	1.00	1.00	+0.00
COMMUNITY DEVELOPMENT BLOCK GRANT	0.55	0.55	0.55	+0.00
SHORELINE REGIONAL PARK COMMUNITY	0.10	0.10	0.10	+0.00
INFORMATION TECHNOLOGY				+0.00
WATER	1.40	1.40	1.40	+0.00
PUBLIC WORKS				+0.00
DEVELOPMENT SERVICES	16.85	16.85	16.85	+0.00
SHORELINE REGIONAL PARK COMMUNITY	6.58	7.58	8.18	+0.60 (g)
WATER	35.80	35.80	35.80	+0.00
WASTEWATER	15.60	15.60	15.60	+0.00
SOLID WASTE MANAGEMENT	16.10	16.10	16.10	+0.00
EQUIPMENT MAINTENANCE	9.50	9.50	9.50	+0.00
	195.68	195.13	197.68	2.55
TOTAL REGULAR POSITIONS	698.00	703.50	714.75	11.25
Total Limited-Period Positions	11.50	8.50	10.50 (i)	+2.00
NET FUNDED POSITIONS	709.50	712.00	725.25	
CHANGE FROM PRIOR FISCAL YEAR	12.25	2.50	13.25	

Notes:

a. Includes the addition of one Assistant City Attorney.

b. Includes the addition of one Deputy City Manager.

c. Includes the addition of one Principal Planner, and the midyear addition of one Public Art Administrator.

d. Includes the addition of 0.25 FTE of a Warehouse Worker, and the transfer of one Senior IT Analyst from the Information Technology Department.

e. Includes the addition of one Firefighter/Paramedic.

f. Includes the midyear addition of one Librarian II and one Lead Security Services Guard.

g. Includes the addition of one Junior/Assistant/Associate Transportation Planner, and the midyear addition of one Facilities Maintenance Supervisor.

h. Includes the addition of one Parks Maintenance Worker III.

i. Includes:

   City Manager's Office: Continuation of one Analyst I/II and one Management Fellow.

   Community Services Department: Continuation of one Senior Stagehand.

   Finance and Administrative Services Department: Continuation of one Financial Analyst I/II and one Senior Management Analyst. Also includes a new Account Clerk I/II.

   Human Resources Department: Continuation of one Human Resources Technician. Also includes a new Senior Human Resources Analyst.

   Library Department: Continuation of one Lead Security Services Guard and a half-time Library Assistant I/II.

   Public Works Department: New Engineering Assistant I/II.

FISCAL YEAR 2026-27
Funding of Nonprofit Agencies

Section I: Nonprofit Agencies - Requested by an Agency through CDBG Public Hearing Process

Agency Name	Program/Activity Name	FY 2026-27 Recom.	Funding Source	Leading Dept
Catholic Charities of Santa Clara County	Long-Term Care Ombudsman Program	$ 10,836	CDBG	Housing
Community Legal Services in East Palo Alto	Homelessness Prevention	25,867	CDBG	Housing
Community Services Agency of Mountain View, Los Altos, and Los Altos Hills (CSA)	Homeless Prevention/Services	25,867	CDBG	Housing
Community Services Agency of Mountain View, Los Altos, and Los Altos Hills (CSA)	Senior Case Management	25,867	CDBG	Housing
Day Worker Center of Mountain View	Education, Skills Training, and Job Placement Program	25,867	CDBG	Housing
LifeMoves	MTV Housing Specialist	25,867	CDBG	Housing
Senior Adults Legal Assistance (SALA)	Legal Assistance to Elders	15,319	CDBG	Housing
Silicon Valley Independent Living Center (SVILC)	Housing Program for Persons with Disabilities	9,870	CDBG	Housing
Vista Center for the Blind and Visually Impaired	Vision Loss Rehabilitation Program	25,867	CDBG	Housing
Rebuilding Together Peninsula	Minor Home Repair Program	100,000	CDBG	Housing
Upwards	BOOST Program	80,000	CDBG	Housing
Catholic Charities of Santa Clara County	Long-Term Care Ombudsman Program	2,753	General Housing	Housing
Community Legal Services in East Palo Alto	Homelessness Prevention	6,572	General Housing	Housing
Community Services Agency of Mountain View, Los Altos, and Los Altos Hills (CSA)	Homeless Prevention/Services	6,572	General Housing	Housing
Community Services Agency of Mountain View, Los Altos, and Los Altos Hills (CSA)	Senior Case Management	6,572	General Housing	Housing
Day Worker Center of Mountain View	Education, Skills Training, and Job Placement Program	6,572	General Housing	Housing
LifeMoves	MTV Housing Specialist	6,572	General Housing	Housing
Senior Adults Legal Assistance (SALA)	Legal Assistance to Elders	3,892	General Housing	Housing
Silicon Valley Independent Living Center (SVILC)	Housing Program for Persons with Disabilities	2,507	General Housing	Housing
Vista Center for the Blind and Visually Impaired	Vision Loss Rehabilitation Program	6,572	General Housing	Housing
Community School of Music and Arts	Preschool Music and Art Program	15,030	General Fund	CMO
Community Services Agency (CSA)	Senior Nutrition Program	18,490	General Fund	CMO
Counseling and Support Services for Youth (CASSY)	Mountain View School-Based Mental Health Services Program	16,032	General Fund	CMO
Day Worker Center of Mountain View	Healthy Meals Program	18,490	General Fund	CMO
Healthier Kids Foundation	Physical Health Screenings	9,945	General Fund	CMO
Hope's Corner Inc	Healthy Food for Hope	18,490	General Fund	CMO
Junior Achievement of Northern California	JA Mountain View Youth Economic Empowerment Initiative	7,500	General Fund	CMO
Loaves and Fishes Family Kitchen	Meals on Wheels for Low-Income, Homebound Seniors	18,490	General Fund	CMO
MayView Community Health	Increasing Access to Medical Care for Underserved Mountain View Residents	12,525	General Fund	CMO
Parents Helping Parents, Inc.	Supporting Families Raising Children with Disabilities	7,500	General Fund	CMO
The United Effort Organization	Case Management Services for Vulnerable Populations	10,020	General Fund	CMO
YWCA Golden Gate Silicon Valley	Domestic Violence Support Services	18,490	General Fund	CMO
Process		**$ 590,811**		

FISCAL YEAR 2026-27
Funding of Nonprofit Agencies
(Continued)

Section II: Other Nonprofit Agencies - Not Requested by an Agency through CDBG Public Hearing Process

Agency Name		FY 2026-27 Recom.	Funding Source	Leading Dept
Community School of Music & Arts				
Art4Schools	$	52,259	General Fund	CSD
Music4Schools		24,800	General Fund	CSD
Housing Trust Silicon Valley		150,000	Below-Market -Rate Housing Fund	Housing
Police Activities League (MVPAL)		10,000	General Fund	Police
United Way Bay Area (UWBA)		5,000	General Housing	Housing
Project Sentinel – Fair Housing Services		25,000	General Fund	Housing
Silicon Valley @ Home		2,500	General Housing	Housing
Youth Sports Fee Waiver		2,000	General Fund	CSD
Total Other Nonprofit Funding	**$**	**271,559**		

FISCAL YEAR 2026-27
Funding of the Council Neighborhoods Committees (CNC)
Neighborhood Grant Program

COMMUNITY ACTION TEAM	2025-26 Adopted	2026-27 Recom.
Blossom Valley Neighborhood Association	$ 1,333	$ 1,333
Community Action Team	3,333	3,333
Cooper Park Neighborhood Association	1,333	1,333
Cuesta Park Neighborhood Association	3,333	-
Cuesta Park Neighborhood Let Grow Play Club	550	-
Dutch Haven Neighborhood Association	1,333	1,333
Gemello Neighborhood Association	2,000	2,000
Greater San Antonio Community Association	-	1,333
Grupo de Embajadores de Mountain View	2,200	-
Hedgerow Group	1,300	1,333
Martens Carmelita Neighborhood Association	1,333	1,333
Mondrian Community	-	1,300
Monta Loma Neighborhood Association	2,667	2,667
Moorpark Mobile Homes	1,300	1,300
New Frontier Activities Committee	1,333	-
North Whisman Neighborhood Association	1,050	1,400
Old Mountain View Neighborhood Association	3,333	3,333
Rex Manor Neighborhood Association	2,000	2,000
Santiago Villa Neighborhood Association	1,333	1,333
Shoreline West Association of Neighbors	3,333	3,333
Slater Neighborhood Association	2,667	2,667
Springer Meadows Neighborhood Association	1,333	1,333
Springer Tree Neighborhood Association	1,333	-
Sunset Estates Mobilehome Owners Association	1,333	1,333
Sunshine Activities Committee	-	1,333
Varsity Park Neighborhood Association	-	2,000
Wagon Wheel Neighborhood Association	2,667	2,667
Waverly Park Chinese Group	2,000	2,667
Whisman Station	-	2,000
Yorkton Levin Court Neighbors	-	1,333
	$ 43,730	$ 47,330

The funding process requires groups submit an application which staff reviews to determine if the applicants and proposed activities meet the eligibility requirements. Each group's level of funding is determined on predetermined tiers based on the number of households in the area. All the groups submitted a grant application requesting funds for a variety of activities designed to bring the neighborhood together. At the CNC meeting on April 30, 2026, the Committee recommended these groups for funding.

FISCAL YEAR 2026-27

Citywide Memberships

MEMBERSHIP	Recom. Amount	Responsible Department
Sister City Membership	$ 810	City Clerk
Association of Bay Area Governments (ABAG)	25,000	CMO
Local Agency Formation Commission (LAFCO)	21,000	CMO
League of California Cities (LCC) Peninsula Division	300	CMO
League of California Cities	25,000	CMO
Mayor's Innovation Project	2,500	CMO
Mountain View Chamber of Commerce	1,000	CMO
National League of Cities	8,200	CMO
Santa Clara County Cities Association	22,000	CMO
Sustainable Silicon Valley	1,500	CMO
Joint Venture Silicon Valley	25,000[(a)]	CMO
Pacific Library Partnership	17,641	Library
Urban Library Council	6,000	Library
Bay Area Water Supply & Conservation Agency (BAWSCA)	342,990[(b)]	PWD
Congestion Management Agency	176,400	PWD
Cal Urban Water Conservation Council	3,200[(b)]	PWD
Western Recycled Water Coalition	4,000 [(b)]	PWD
Transportation Management Association	55,000[(a)]	PWD
Friends of Caltrain – Education Services Only	5,000	PWD

(a) Includes Shoreline Regional Park Community funding of $5,000 for Joint Venture Silicon Valley and $27,500 for Transportation Management Association.
(b) Funded from the Water Fund.

Fiscal Year 2026-27
Recommended On-Going Changes
NON-DISCRETIONARY
General Operating Fund

Dept	Item	Original Amount	Change	Recom. Budget
CAO	**Fleet Maintenance** Provides increased funding for the maintenance of the City's vehicle fleet.	$ 11,000	1,000	12,000
CCO	**Subscription-Based Software** Provides increased funding for the cost Netfile, Municode, Govinity, and Grammarly software.	5,700	46,500	52,200
CCO	**Reallocate Data Management Software** Reallocates funding from the Information Technology Department to the City Clerk's Office for data management software used by the City Clerk's Office.	-	18,300	18,300
CCO	**Hourly Wages** Provides increased funding for hourly wages to support events at City Hall building.	8,000	5,000	13,000
CCO	**Advertising Costs for Public Notices** Provides increased funding for advertising costs related to public noticing.	5,500	1,700	7,200
CCO	**Membership Dues** Provides increased funding for membership costs related to Municipal Clerk Professional Organizations.	300	1,500	1,800
CSD	**City Utility Increase** Provides increased funding for City utility services used by City departments, accounting for usage, utility rate adjustments, and higher gas and electricity costs.	3,033,700	92,500	3,126,200
CSD	**Active Net Fee Increase** Provides increased funding for the cost of the department's registration software system, Active Net.	129,000	77,000	206,000

Fiscal Year 2026-27
Recommended On-Going Changes
NON-DISCRETIONARY
General Operating Fund
(Continued)

Dept	Item	Original Amount	Change	Recom. Budget
CSD	**Fleet Maintenance** Provides increased funding for the maintenance of the City's vehicle fleet.	$ 652,000	63,000	715,000
CSD	**Landscape Maintenance Contract** Provides increased funding for the roadways landscape maintenance contract.	360,900	44,800	405,700
CSD	**Reallocate Mountain View Center for Performing Arts (MVCPA) Venue Management Software Costs** Reallocates funding from the Information Technology department to the Community Services Department for the Mountain View Center for Performing Arts (MVCPA) Venue Management Software.	-	18,500	18,500
CSD	**County Environmental Health Permit Fees** Provides new funding for annual permit fees issued by the Santa Clara County Department of Environmental Health. The total increase of $4,500 is offset by wages in the General Operating Fund.	-	-	-
CSD	**Reallocate Janitorial Services** Reallocates funding from the Community Services Department to the Public Works Department for janitorial services. Funding is split between the General Operating Fund and the Shoreline Regional Park Community Fund.	385,200	(385,200)	-
FASD	**Fleet Maintenance** Provides increased funding for the maintenance of the City's vehicle fleet.	42,000	4,000	46,000
FD	**Cancer Mitigation** Provides funding for cancer mitigation expenses, including cancer screenings and testing, and the cleaning and replacement of personal protective equipment (PPE). Funding is split between the General Operating Fund and the Shoreline Regional Park Community Fund.	44,200	89,100	133,300

Fiscal Year 2026-27
Recommended On-Going Changes
NON-DISCRETIONARY
General Operating Fund
(Continued)

Dept	Item	Original Amount	Change	Recom. Budget
FD	**Fleet Maintenance** Provides increased funding for the maintenance of the City's vehicle fleet.	$ 573,000	81,500	654,500
FD	**Reallocate Fire Station Alert System Costs** Reallocates funding from the Information Technology Department to the Fire Department for the Fire Station Alerting System.	-	15,000	15,000
FD	**Ambulance Permit Fee** Provides new funding for the annual Advanced Life Support (ALS) ambulance service permit fee mandated by the County of Santa Clara.	-	8,500	8,500
FD	**Vector Solutions (LMS)** Provides new funding for the annual subscription for the learning management system, Vector Solutions.	-	6,900	6,900
FD	**City Utility Increase** Provides increased funding for City utility services used by City departments, accounting for usage, utility rate adjustments, and higher gas and electricity costs.	55,900	2,700	58,600
ITD	**Public Engagement Software** Provides increased funding for public engagement software that support legislative management, public meetings, voting, website operations, and community engagement.	73,000	83,000	156,000
ITD	**Information Technology Services, Licenses, and Software Renewals** Provides new and increased funding for the annual services, licenses and software renewals for Adobe, DocuSign, Microsoft Office, and various other software licenses.	357,000	65,000	422,000

Fiscal Year 2026-27
Recommended On-Going Changes
NON-DISCRETIONARY
General Operating Fund
(Continued)

Dept	Item	Original Amount	Change	Recom. Budget
ITD	**Reallocate Fire Station Alert System Costs** Reallocates funding from the Information Technology Department to the Fire Department for the Fire Station Alerting System.	$ 15,000	(15,000)	-
ITD	**Reallocate Data Management Software** Reallocates funding from the Information Technology Department to the City Clerk's Office for data management software used by the City Clerk's Office.	18,300	(18,300)	-
ITD	**Reallocate Mountain View Center for Performing Arts (MVCPA) Venue Management Software Costs** Reallocates funding from the Information Technology department to the Community Services Department for the Mountain View Center for Performing Arts (MVCPA) Venue Management Software.	18,500	(18,500)	-
LD	**Fleet Maintenance** Provides increased funding for the maintenance of the City's vehicle fleet.	27,000	3,000	30,000
PD	**Fleet Maintenance** Provides increased funding for the maintenance of the City's vehicle fleet.	1,021,000	85,000	1,106,000
PD	**Forensic and Crime Investigation Software** Provides funding for software that supports digital forensics and criminal investigations.	-	33,000	33,000
PD	**Silicon Valley Animal Control Authority (SVACA)** Provides increased funding for contracts with the Silicon Valley Animal Control Authority (SVACA).	445,300	31,100	476,400
PD	**Reallocate Crossing Guard Services** Reallocates funding from the Police Department to the Public Works Department for crossing guard services.	459,000	(459,000)	-

Fiscal Year 2026-27
Recommended On-Going Changes
NON-DISCRETIONARY
General Operating Fund
(Continued)

Dept	Item	Original Amount	Change	Recom. Budget
PWD	**Reallocate Crossing Guard Services** Reallocates funding from the Police Department to the Public Works Department for crossing guard services.	$ -	518,000	518,000
PWD	**City Utility Increase** Provides increased funding for City utility services used by City departments, accounting for usage, utility rate adjustments, and higher gas and electricity costs.	3,217,900	398,700	3,616,600
PWD	**Reallocate Janitorial Services** Reallocates funding from the Community Services Department to the Public Works Department for janitorial services. Funding is split between the General Operating Fund and the Shoreline Regional Park Community Fund.	-	385,200	385,200
PWD	**Janitorial Services** Provides increased funding for janitorial services for City facilities due to cost increase associated with the new janitorial services contract.	1,682,400	94,000	1,776,400
PWD	**Prevailing Wage for Pest Control** Provides increased funding to cover prevailing wage rates for the City's pest control services.	10,700	53,000	63,700
PWD	**Fleet Maintenance** Provides increased funding for the maintenance of the City's vehicle fleet.	259,000	22,000	281,000
	Total Non- Discretionary On-Going for General Operating Fund	**$ 12,910,500**	**1,452,500**	**14,363,000**

Fiscal Year 2026-27
Recommended On-Going Changes
NON-DISCRETIONARY
Other Funds

Development Services Fund

Dept	Item	Original Amount	Change	Recom. Budget
CDD	**Fleet Maintenance** Provides increased funding for the maintenance of the City's vehicle fleet.	$ 57,000	5,000	62,000
PWD	**Fleet Maintenance** Provides increased funding for the maintenance of the City's vehicle fleet.	39,000	4,000	43,000
	Development Services Fund Total	**$ 96,000**	**9,000**	**105,000**

Downtown Benefit Assessment Districts Fund

Dept	Item	Original Amount	Change	Recom. Budget
CDD	**City Utility Increase** Provides increased funding for City utility services used by City departments, accounting for usage, utility rate adjustments, and higher gas and electricity costs.	$ 235,900	65,900	301,800
	Downtown Benefit Assessment Districts Fund Total	**$ 235,900**	**65,900**	**301,800**

Employee Benefits Self-Insurance Fund

Dept	Item	Original Amount	Change	Recom. Budget
HRD	**Benefits Administration System** Provides new funding for the implementation and service fee for a Benefits Administration System.	$ -	55,000	55,000
	Employee Benefits Self-Insurance Fund Total	**$ -**	**55,000**	**55,000**

Fiscal Year 2026-27
Recommended On-Going Changes
NON-DISCRETIONARY
Other Funds
(Continued)

Equipment Maintenance and Replacement Fund

Dept	Item	Original Amount	Change	Recom. Budget
PWD	**Fleet Maintenance** Provides increased funding for the maintenance of the City's vehicle fleet.	$ 49,000	4,000	53,000
	Equipment Maintenance and Replacement Fund Total	**$ 49,000**	**4,000**	**53,000**

General Liability Insurance Fund

Dept	Item	Original Amount	Change	Recom. Budget
FASD	**Insurance Premiums** Provides increased funding for cost increases related to the City's excess liability insurance and property insurance programs.	$ 5,362,600	370,000	5,732,600
	General Liability Insurance Fund Total	**$ 5,362,600**	**370,000**	**5,732,600**

Michaels at Shoreline Restaurant Fund

Dept	Item	Original Amount	Change	Recom. Budget
CSD	**City Utility Increase** Provides increased funding for City utility services used by City departments, accounting for usage, utility rate adjustments, and higher gas and electricity costs.	$ 137,600	8,400	146,000
	Michaels at Shoreline Restaurant Fund Total	**$ 137,600**	**8,400**	**146,000**

Shoreline Golf Links Fund

Dept	Item	Original Amount	Change	Recom. Budget
CSD	**City Utility Increase** Provides increased funding for City utility services used by City departments, accounting for usage, utility rate adjustments, and higher gas and electricity costs.	$ 611,600	169,900	781,500
	Shoreline Golf Links Fund Total	**$ 611,600**	**169,900**	**781,500**

Shoreline Regional Park Community Fund

Dept	Item	Original Amount	Change	Recom. Budget
CDD	**Reallocate HDL Property Tax Service** Reallocates funding for shared HdL Property Tax Services from Community Development Department to Finance and Administrative Services Department.	$ 7,200	(7,200)	-
CSD	**City Utility Increase** Provides increased funding for City utility services used by City departments, accounting for usage, utility rate adjustments, and higher gas and electricity costs.	850,000	55,100	905,100
CSD	**Landscape Maintenance Contract** Provides increased funding for the roadways landscape maintenance contract.	76,500	28,200	104,700
CSD	**Fleet Maintenance** Provides increased funding for the maintenance of the City's vehicle fleet.	78,000	7,000	85,000
CSD	**Reallocate Janitorial Services** Reallocates funding from the Community Services Department to the Public Works Department for janitorial services. Funding is split between the General Operating Fund and the Shoreline Regional Park Community Fund.	73,700	(73,700)	-

Fiscal Year 2026-27
Recommended On-Going Changes
NON-DISCRETIONARY
Other Funds
(Continued)

Dept	Item	Original Amount	Change	Recom. Budget
FASD	**Reallocate HDL Property Tax Services** Reallocates funding for shared HdL Property Tax Services from Community Development Department to Finance and Administrative Services Department.	$ -	7,200	7,200
FD	**Cancer Mitigation** Provides funding for cancer mitigation expenses, including cancer screenings and testing, and the cleaning and replacement of personal protective equipment (PPE). Funding is split between the General Operating Fund and the Shoreline Regional Park Community Fund.	-	13,000	13,000
FD	**City Utility Increase** Provides increased funding for City utility services used by City departments, accounting for usage, utility rate adjustments, and higher gas and electricity costs.	46,700	9,300	56,000
FD	**Fleet Maintenance** Provides increased funding for the maintenance of the City's vehicle fleet.	109,000	9,000	118,000
FD	**QuantFit Annual Maintenance** Provides new funding for the annual calibration and maintenance of the QuantFit2 Mask Fit Test machine.	-	200	200
PWD	**Reallocate Janitorial Services** Reallocates funding from the Community Services Department to the Public Works Department for janitorial services. Funding is split between the General Operating Fund and the Shoreline Regional Park Community Fund.	-	73,700	73,700
PWD	**California Department of Water Resources Permit Fees** Provides new funding for annual Shoreline Landfill permits required by the California Department of Water Resources.	-	5,000	5,000
	Shoreline Regional Park Community Fund Total	**$ 1,241,100**	**126,800**	**1,367,900**

Solid Waste Fund

Dept	Item	Original Amount	Change	Recom. Budget
PWD	**Household Hazardous Waste County Program** Provides increased funding to continue participation in the County's Household Hazardous Waste Program.	$ 185,000	80,000	265,000
PWD	**Recovered Organic Waste Compost Program** Provides new funding to support the procurement of organic waste products.	-	80,000	80,000
PWD	**State Water Resources Control Board Permit Fees at Shoreline** Provides new funding for annual Shoreline Landfill permits required by the State Water Resources Control Board.	-	27,000	27,000
PWD	**Fleet Maintenance** Provides increased funding for the maintenance of the City's vehicle fleet.	300,000	26,000	326,000
PWD	**Bay Area Air Quality Management District Permit Fees** Provides new funding for annual Shoreline Landfill permits required by the Bay Area Air Quality Management District.	-	22,000	22,000
PWD	**Edible Food Recovery Program** Provides new funding to support the operation of the Edible Food Recovery Program.	-	20,000	20,000
PWD	**City Utility Increase** Provides increased funding for City utility services used by City departments, accounting for usage, utility rate adjustments, and higher gas and electricity costs.	227,700	10,500	238,200
PWD	**County Permit Fees** Provides new funding for permit fees from the Santa Clara County Department of Environmental Health (DEH) for the closed landfill site.	-	10,500	10,500

Fiscal Year 2026-27
Recommended On-Going Changes
NON-DISCRETIONARY
Other Funds
(Continued)

Dept	Item	Original Amount	Change	Recom. Budget
PWD	**Recology Processing Costs** Reduces funding for costs associated with Solid Waste Recology processing.	$ 3,768,000	(1,193,000)	2,575,000
	Solid Waste Fund Total	**$ 4,480,700**	**(917,000)**	**3,563,700**

Strategic Property Acquisition Reserve (SPAR)

Dept	Item	Original Amount	Change	Recom. Budget
Non-Dept	**888 Villa Lease** Provides funding for the annual property lease for additional office space for City staff.	$ -	510,200	510,200
	Strategic Property Acquisition Reserve (SPAR) Total	**$ -**	**510,200**	**510,200**

Transportation Reserve

Dept	Item	Original Amount	Change	Recom. Budget
Non-Dept	**Community Shuttle Operations** Provides increased funding for operation of the Mountain View Community Shuttle.	$ 3,500,000	100,000	3,600,000
	Transportation Reserve Total	**$ 3,500,000**	**100,000**	**3,600,000**

Wastewater Fund

Dept	Item	Original Amount	Change	Recom. Budget
FD	**Fleet Maintenance** Provides increased funding for the maintenance of the City's vehicle fleet.	$ 41,000	4,000	45,000

Fiscal Year 2026-27
Recommended On-Going Changes
NON-DISCRETIONARY
Other Funds
(Continued)

Dept	Item	Original Amount	Change	Recom. Budget
PWD	**City Utility Increase** Provides increased funding for City utility services used by City departments, accounting for usage, utility rate adjustments, and higher gas and electricity costs.	$ 435,300	77,300	512,600
PWD	**State Water Resources Control Board Permit Fees** Provides new funding for annual waste discharge permit fees required under the California Water Code.	-	46,000	46,000
PWD	**Fleet Maintenance** Provides increased funding for the maintenance of the City's vehicle fleet.	370,000	31,000	401,000
	Wastewater Fund Total	**$ 846,300**	**158,300**	**1,004,600**

Water Fund

Dept	Item	Original Amount	Change	Recom. Budget
ITD	**Utility Billing Software** Provides increased funding for the annual license and subscription costs of the City's new utility billing software.	$ 16,000	200,000	216,000
ITD	**Information Technology Services, Licenses, and Software Renewals** Provides new and increased funding for the annual services, licenses and software renewals for Adobe, DocuSign, Microsoft Office, and various other software licenses.	30,000	41,700	71,700
PWD	**State Water System Fees** Provides increased funding for annual fees associated with the State Water Resources Control Board's water system.	20,000	65,000	85,000

Fiscal Year 2026-27
Recommended On-Going Changes
NON-DISCRETIONARY
Other Funds
(Continued)

Dept	Item	Original Amount	Change	Recom. Budget
PWD	**City Utility Increase** Provides increased funding for City utility services used by City departments, accounting for usage, utility rate adjustments, and higher gas and electricity costs.	$ 329,600	27,500	357,100
PWD	**Fleet Maintenance** Provides increased funding for the maintenance of the City's vehicle fleet.	283,000	26,000	309,000
	Water Fund Total	**$ 678,600**	**360,200**	**1,038,800**
	Total Non-Discretionary On-Going for Other Funds	**$17,239,400**	**1,020,700**	**18,260,100**

Fiscal Year 2026-27
Recommended On-Going Changes
DISCRETIONARY
General Operating Fund

Dept	Item	Original Amount	Change	Recom. Budget
CAO	**Assistant City Attorney Position (1.0 FTE)** Provides funding for an Assistant City Attorney position.	$ -	368,700	368,700
CAO	**Subscription Based Software** Provides increased funding for licenses of legal-related software.	26,000	14,300	40,300
CAO	**Travel, Conference, and Training** Provides increased funding for attending conferences, training, and related travel.	20,000	10,000	30,000
CC	**Council Travel Budgets** Provides increased funding for Council travel and training.	77,600	17,500	95,100
CCO	**Training, Conference, and Travel** Provides increased funding for the cost of development, training, and conferences for the City Clerk's Office.	10,000	5,000	15,000
CDD	**Business and Art Promotions** Provides increased funding to support businesses, art promotions, and facilitation of activities in the Economic Development Division.	15,000	150,000	165,000
CDD	**Principal Planner Position (0.5 FTE)** Provides funding for a Principal Planner position. 0.5 FTE is funded in the General Operating Fund, 0.3 FTE is funded in the Development Services Fund, and 0.2 FTE is funded in the Shoreline Regional Park Community Fund.	-	147,200	147,200
CDD	**Advertising Costs** Provides new funding to cover advertising costs for City newspaper notices related to public hearings.	-	25,000	25,000
CDD	**Santa Clara County Planning Collaborative Membership** Provides new funding for the City's annual participation in the Cities Association's Santa Clara County Planning Collaborative.	-	18,500	18,500

Fiscal Year 2026-27
Recommended On-Going Changes
DISCRETIONARY
General Operating Fund
(Continued)

Dept	Item	Original Amount	Change	Recom. Budget
CMO	**Deputy City Manager Position (1.0 FTE)** Provides funding for a Deputy City Manager position.	$ -	361,000	361,000
CMO	**Federal Legislative Advocacy** Provides increased funding for a Federal legislative advocacy consultant.	150,000	120,000	270,000
CMO	**Childcare Subsidy Fund Allocation** Provides new funding to provide childcare subsidies for low-income families in Mountain View.	-	100,000	100,000
CMO	**Community Services Agency Homeless Services Contract** Provides new funding to support community-based services for homelessness initiatives.	-	52,000	52,000
CMO	**Reclassification of Assistant to the City Manager to Intergovernmental Relations Manager** Provides funding to reclass an Assistant to the City Manager to Intergovernmental Relations Manager.	312,000	49,000	361,000
CMO	**Reclassification of Principal Management Analyst to Assistant to the City Manager** Provides funding to reclass a Principal Management Analyst to Assistant to the City Manager.	281,200	30,800	312,000
CMO	**Training and Travel** Provides increased funding for the cost of training and related travel for the City Manager's Office.	12,000	25,000	37,000
CMO	**Internship Program Expansion** Provides increased funding for the citywide summer internship program.	26,400	20,000	46,400
CMO	**Basic Health and Hygiene Sites** Provides new funding to provide basic health and hygiene services for unhoused community members.	-	13,000	13,000

Fiscal Year 2026-27
Recommended On-Going Changes
DISCRETIONARY
General Operating Fund
(Continued)

Dept	Item	Original Amount	Change	Recom. Budget
CSD	**Stagehand Wages** Provides funding for wages for hourly Stagehands at the Mountain View Center for Performing Arts (MVCPA) to support year-round operations.	$ 73,900	150,000	223,900
CSD	**Forestry Outreach and Education** Provides funding to continue and expand services with the non-profit Canopy for community outreach, education programs, and tree plantings. Funding is split between the General Operating Fund and the Tree Mitigation Fund.	-	125,000	125,000
CSD	**Printing Services for the Mountain View Center for Performing Arts (MVCPA)** Provides increased funding for production and distribution services of printed materials for the Mountain View Center for Performing Arts (MVCPA).	40,200	36,000	76,200
CSD	**Pride Celebration Event** Provides funding for the costs of personnel, advertising, and contracts related to the annual Pride celebration event.	-	34,300	34,300
CSD	**Training and Conference** Provides increased funding for the cost of development, training, and conferences for the Community Services Department. Funding is split between the General Operating Fund and the Shoreline Regional Park Community Fund.	30,700	20,000	50,700
CSD	**Community Programming** Provides funding to support year-round inclusive performances and programming at the Magical Bridge Playground's community stage.	-	18,600	18,600
FASD	**Warehouse Worker Position (0.25 FTE)** Provides funding to increase the Warehouse Worker position from 0.50 to 0.75 FTE.	89,600	44,800	134,400

Fiscal Year 2026-27
Recommended On-Going Changes
DISCRETIONARY
General Operating Fund
(Continued)

Dept	Item	Original Amount	Change	Recom. Budget
FD	**Firefighter/Paramedic Position (1.0 FTE)** Provides funding for a Firefighter/Paramedic relief position.	$ -	391,900	391,900
FD	**Vehicle Maintenance - Reserve Aerial Tiller** Provides funding for the maintenance of the reserve aerial tiller shared with the Palo Alto Fire Department.	-	18,500	18,500
FD	**Vehicle Maintenance - Reserve Engine** Provides funding for the maintenance of a reserve engine.	-	15,000	15,000
FD	**Firefighter/Paramedic OT Reduction** Reduces overtime funding tied to one Firefighter/Paramedic relief position.	2,751,300	(280,000)	2,471,300
HRD	**Reclassification of a Senior Human Resources Analyst position to Human Resources Manager position (1.0 FTE)** Provides funding to reclass a Senior Human Resource Analyst to Human Resources Manager.	264,700	67,000	331,700
HRD	**Reclassification of a Human Resources Manager position to Assistant Director of Human Resources position (1.0 FTE)** Provides funding to reclass a Human Resources Manager to Assistant Director of Human Resources.	331,700	44,900	376,600
HRD	**Wellness Incentive Program** Provides increased funding for the City's Wellness Incentive Program.	60,000	15,000	75,000
HRD	**Software Subscriptions** Provides funding for software licensing for productivity tools including Grammarly and Copilot.	-	7,600	7,600

Fiscal Year 2026-27
Recommended On-Going Changes
DISCRETIONARY
General Operating Fund
(Continued)

Dept	Item	Original Amount	Change	Recom. Budget
ITD	**IT Analyst I/II Position (1.0 FTE)** Provides funding to convert a limited-period IT Analyst I/II position to ongoing. This position will support projects related to Geographic Information Systems (GIS).	$ -	266,100	266,100
PD	**Recreational Vehicle Tow Subsidy Pilot Program** Provides funding for a pilot program to subsidize the towing and removal of abandoned recreational vehicles (RVs) within the City.	-	40,000	40,000
PD	**Police Activities League** Provides increased funding for non-profit, Police Activities League (PAL), to provide opportunities and activities for underserved youth.	5,000	5,000	10,000
PWD	**Maintenance and Repairs in Traffic Section** Provides increased funding due to increased contractor costs for traffic signal maintenance and repair and other traffic related infrastructure. Funding is split between the General Operating Fund and the Shoreline Regional Park Community Fund.	333,000	300,000	633,000
PWD	**Junior/Assistant/Associate Transportation Planner Position (0.6 FTE) ($52,000 offset by charges to CIPs)** Provides funding for a Junior/Assistant/Associate Transportation Planner position. 0.6 FTE is funded in the General Operating Fund, 0.2 FTE is funded in the Shoreline Regional Park Community Fund, and 0.2 FTE is funded by CIPs.	-	151,700	151,700
PWD	**Contract Services for Street Sweeping** Provides increased funding due to the increased cost of sweeping services in the City. Funding is split between the General Operating Fund and the Solid Waste Fund.	88,000	30,000	118,000

Fiscal Year 2026-27
Recommended On-Going Changes
DISCRETIONARY
General Operating Fund
(Continued)

Dept	Item	Original Amount	Change	Recom. Budget
PWD	**Reclassification of two Administrative Assistant positions to Senior Administrative Assistant positions (2.0 FTE)** Provides funding to reclass two Administrative Assistants to Senior Administrative Assistants.	$ 365,000	27,400	392,400
PWD	**Contract Services for Real Property Section** Provides new funding for contract services to support real property compliance and due diligence.	-	15,000	15,000
PWD	**Utility System Section Position Changes** Provides funding for position changes within the Utility System Section, including the elimination of 1.0 FTE Utilities Systems Specialist, 1.0 FTE Utilities Inspector Locator, and 1.0 FTE Senior Utilities System Technician, and the addition of 3.0 FTE Senior Utilities Technicians. Funding is split between the General Operating Fund, Water Fund, Wastewater Fund, and the Shoreline Regional Park Community Fund.	32,300	2,600	34,900
	Total Discretionary On-Going for General Operating Fund	**$ 5,395,600**	**3,073,400**	**8,469,000**

Fiscal Year 2026-27
Recommended On-Going Changes
DISCRETIONARY
Other Funds

Below Market Rate (BMR) Fund

Dept	Item	Original Amount	Change	Recom. Budget
HD	**Reclassification of Senior Housing Officer to Principal Housing Officer (0.5 FTE)** Provides funding to reclass a Senior Housing Officer position to a Principal Housing Officer position. 0.5 FTE is funded in the Below Market Rate Fund and 0.5 FTE is funded in the Housing Impact Fund.	$ 141,300	5,900	147,200
	Below Market Rate (BMR) Fund Total	**$ 141,300**	**5,900**	**147,200**

Development Services Fund

Dept	Item	Original Amount	Change	Recom. Budget
CDD	**Principal Planner Position (0.3 FTE)** Provides funding for a Principal Planner position. 0.5 FTE is funded in the General Operating Fund, 0.3 FTE is funded in the Development Services Fund, and 0.2 FTE is funded in the Shoreline Regional Park Community Fund.	$ -	88,300	88,300
	Development Services Fund Total	**$ -**	**88,300**	**88,300**

Downtown Benefit Assessment Districts Fund

Dept	Item	Original Amount	Change	Recom. Budget
CDD	**Annual Parking Lot/Structure Cleaning** Provides increased funding for the annual cleaning of Downtown parking facilities.	$ 43,800	36,000	79,800
	Downtown Benefit Assessment Districts Fund Total	**$ 43,800**	**36,000**	**79,800**

General Liability Insurance Fund

Dept	Item	Original Amount	Change	Recom. Budget
CMO	**Minimum Wage Enforcement** Provides new ongoing funding for the City's local minimum wage ordinance enforcement contract with City of San Jose.	$ -	10,000	10,000
	General Liability Insurance Fund Total	**$ -**	**10,000**	**10,000**

Housing Impact Fund

Dept	Item	Original Amount	Change	Recom. Budget
HD	**Reclassification of Senior Housing Officer to Principal Housing Officer (0.5 FTE)** Provides funding to reclass a Senior Housing Officer position to a Principal Housing Officer position. 0.5 FTE is funded in the Below Market Rate Fund and 0.5 FTE is funded in the Housing Impact Fund.	$ 141,300	5,900	147,200
	Housing Impact Fund Total	**$ 141,300**	**5,900**	**147,200**

Property Management Reserve

Dept	Item	Original Amount	Change	Recom. Budget
PWD	**Contract Services for Property Management Services** Provides increased funding for contract services supporting property management operations.	$ 120,000	30,000	150,000
	Property Management Reserve Total	**$ 120,000**	**30,000**	**150,000**

Shoreline Regional Park Community Fund

Dept	Item	Original Amount	Change	Recom. Budget
CDD	**Principal Planner Position (0.2 FTE)** Provides funding for a Principal Planner position. 0.5 FTE is funded in the General Operating Fund, 0.3 FTE is funded in the Development Services Fund, and 0.2 FTE is funded in the Shoreline Regional Park Community Fund.	$ -	58,900	58,900
CDD	**Subscription Based Software** Provides new funding for subscription based software utilized in the Economic Development Division.	-	3,000	3,000
CSD	**Parks Maintenance Worker III Position (1.0 FTE)** Provides new funding for a Parks Maintenance Worker III position.	-	207,200	207,200
CSD	**Training and Conference** Provides increased funding for the cost of development, training, and conferences for the Community Services Department. Funding is split between the General Operating Fund and the Shoreline Regional Park Community Fund.	2,700	2,200	4,900
FASD	**HdL Property Tax Services** Provides increased funding for HdL Property Tax Services.	7,200	2,500	9,700
FD	**KnoxConnect Annual Fee** Provides new funding for the annual cost of secured storage of controlled substances, KnoxConnect.	-	300	300

Dept	Item	Original Amount	Change	Recom. Budget
PWD	**Maintenance and Repairs in Traffic Section** Provides increased funding for traffic signal maintenance and repair and other traffic-related infrastructure. Funding is split between the General Operating Fund and the Shoreline Regional Park Community Fund.	$ 68,000	60,000	128,000
PWD	**Junior/Assistant/Associate Transportation Planner Position (0.2 FTE) ($52,000 offset by charges to CIPs)** Provides funding for a Junior/Assistant/Associate Transportation Planner position. 0.6 FTE is funded in the General Operating Fund, 0.2 FTE is funded in the Shoreline Regional Park Community Fund, and 0.2 FTE is funded by CIPs.	-	52,000	52,000
PWD	**Utility System Section Position Changes** Provides funding for position changes within the Utility System Section, including the elimination of 1.0 FTE Utilities Systems Specialist, 1.0 FTE Utilities Inspector Locator, and 1.0 FTE Senior Utilities System Technician, and the addition of 3.0 FTE Senior Utilities Technicians. Funding is split between the General Operating Fund, Water Fund, Wastewater Fund, and the Shoreline Regional Park Community Fund.	12,300	(700)	11,600
	Shoreline Regional Park Community Fund Total	**$ 90,200**	**385,400**	**475,600**

Solid Waste Fund

Dept	Item	Original Amount	Change	Recom. Budget
PWD	**Contract Services for Street Sweeping** Provides increased funding due to the increased cost of sweeping services in the City. Funding is split between the General Operating Fund and the Solid Waste Fund.	$ 44,000	30,000	74,000

Dept	Item	Original Amount	Change	Recom. Budget
PWD	**Solid Waste Program Tracking Software** Provides new funding for software to track and ensure compliance with organics collection services.	$ -	40,000	40,000
	Solid Waste Fund Total	**$ 44,000**	**70,000**	**114,000**

Tree Mitigation Fund

Dept	Item	Original Amount	Change	Recom. Budget
CSD	**Forestry Outreach and Education Contract (Canopy)** Provides funding to continue and expand services with the non-profit Canopy for community outreach, education programs, and tree plantings. Funding is split between the General Operating Fund and the Tree Mitigation Fund.	$ -	200,000	200,000
	Tree Mitigation Fund Total	**$ -**	**200,000**	**200,000**

Wastewater Fund

Dept	Item	Original Amount	Change	Recom. Budget
FD	**Training for Hazmat Personnel** Provides increased funding for costs associated with training and travel for HazMat Personnel.	$ 2,200	2,000	4,200
PWD	**Utility System Section Position Changes** Provides funding for position changes within the Utility System Section, including the elimination of 1.0 FTE Utilities Systems Specialist, 1.0 FTE Utilities Inspector Locator, and 1.0 FTE Senior Utilities System Technician, and the addition of 3.0 FTE Senior Utilities Technicians. Funding is split between the General Operating Fund, Water Fund, Wastewater Fund, and the Shoreline Regional Park Community Fund.	319,800	(6,400)	313,400
	Wastewater Fund Total	**$ 322,000**	**(4,400)**	**317,600**

Water Fund

Dept	Item	Original Amount	Change	Recom. Budget
PWD	**Utility System Section Position Changes** Provides funding for position changes within the Utility System Section, including the elimination of 1.0 FTE Utilities Systems Specialist, 1.0 FTE Utilities Inspector Locator, and 1.0 FTE Senior Utilities System Technician, and the addition of 3.0 FTE Senior Utilities Technicians. Funding is split between the General Operating Fund, Water Fund, Wastewater Fund, and the Shoreline Regional Park Community Fund.	$ 325,000	12,100	337,100
	Water Fund Total	**$ 325,000**	**12,100**	**337,100**
	Total Discretionary On-Going for Other Funds	**$ 1,227,600**	**839,200**	**2,066,800**

Fiscal Year 2026-27
Recommended Budget
LIMITED-PERIOD EXPENDITURES
General Fund

Dept	Item	Original Amount	Change	Recom. Budget
CC	**Council Per-Term Allowance (Limited-Period)** Provides funding for per-term allowance for three newly elected Councilmembers	$ -	11,400	11,400
CCO	**General Municipal Election (Limited-Period)** Provides funding for costs associated with the General Municipal Election.	-	388,200	388,200
CCO	**Advertising Costs (Limited-Period)** Provides funding for advertising costs related to public noticing for the General Municipal Election	-	13,000	13,000
CDD	**Grant Programs (Limited-Period)** Provides funding to continue the City's small business grant programs.	-	265,000	265,000
CDD	**Development Review Improvements (Limited-Period)** Provides funding for consultant services to assess and implement improvements to the City's planning permitting and land use processes.	-	250,000	250,000
CDD	**Planning Consulting Services (Limited-Period)** Provides funding for consultant services to support the implementation of the 2023-2031 Housing Element, Economic Vitality Strategy, and Council Work Plan.	-	125,000	125,000
CDD	**Downtown Storefront Activation (Limited-Period)** Provides funding to develop grant programs to support Downtown storefronts.	-	100,000	100,000
CDD	**Contract Services for Downtown Strategies (Limited-Period)** Provides funding to support the assessment of a Downtown Property-Based Improvement District (PBID).	-	53,000	53,000
CDD	**Revolving Loan Administration (Limited-Period)** Provides funding to administer a loan program to support small business recovery and long-term resiliency.	-	50,000	50,000

Dept	Item	Original Amount	Change	Recom. Budget
CMO	**Sustainability CIP Funding (Limited-Period)** Provides funding to the Sustainability CIP for Electic Vehicle (EV) chargers. Funding is split between the General Non-Operating Fund and the Shoreline Regional Park Community Fund.	$ -	416,500	416,500
CMO	**Sustainability Analyst I/II Position (1.0 FTE) (Limited-Period)** Provides continued funding for a limited-period Sustainability Analyst I/II. This position will support the City's decarbonization efforts and assist with the development of sustainability programs.	-	245,900	245,900
CMO	**Management Fellow Position (1.0 FTE) (Limited-Period)** Provides continued funding for a limited-period Management Fellow position. The objective of this position is to provide increased staffing capacity and an increased level of analysis for important department and Citywide projects.	-	207,000	207,000
CMO	**Hourly Wages for Council Neighborhoods Committee (CNC) (Limited-Period)** Provides funding for administrative support for Council Neighborhoods Committee (CNC) meetings and grant processing.	-	11,000	11,000
CMO	**Council Neighborhoods Committee (CNC) Grant Piloting (Limited-Period)** Provides funding for the Council Neighborhoods Committee (CNC) grant program to accommodate more applicants.	-	7,500	7,500
CSD	**Mountain View Center for Performing Arts (MVCPA) 35th Anniversary Event (Limited-Period)** Provides funding to support programming for the 35th anniversary of the Mountain View Center for Performing Arts.	-	186,200	186,200

Dept	Item	Original Amount	Change	Recom. Budget
CSD	**Senior Stagehand Position (1.0 FTE) (Limited-Period)** Provides funding to continue a limited-period Senior Stagehand position.	$ -	158,700	158,700
CSD	**Power Washing Services (Limited-Period)** Provides increased funding for power washing services along the Castro Street Pedestrian Mall corridor.	-	46,500	46,500
CSD	**Teen Programming (Limited-Period)** Provides funding for college and career-oriented programs at The View Teen Center.	-	28,000	28,000
CSD	**Ellipticals at the Senior Center (Limited-Period)** Provides funding for ellipticals at the Senior Center.	-	17,000	17,000
FASD	**Senior Management Analyst Position (1.0 FTE) (Limited-Period)** Provides funding to continue a Senior Management Analyst position in the Purchasing Division	-	266,100	266,100
FASD	**Treadmills (Limited-Period)** Provides funding for two new treadmills in the City Hall gym.	-	12,000	12,000
FASD	**Furniture for Plaza Conference Room (Limited-Period)** Provides funding for furniture in the Plaza Conference Room.	-	4,000	4,000
FD	**Firefighter Recruit Academy (Limited-Period)** Provides funding for Firefighter recruits to attend the Firefighter Academy. The funding includes personnel costs, supplies and equipment, and overtime for in-house instructors.	-	342,400	342,400
FD	**Intake Valves (Limited-Period)** Provides funding for intake valves for fire engines and trucks.	-	48,500	48,500

Dept	Item	Original Amount	Change	Recom. Budget
FD	**USAR51 Equipment (Limited-Period)** Provides funding for additional equipment for the USAR51 apparatus.	$ -	32,500	32,500
FD	**Air Monitoring (Limited-Period)** Provides funding for comprehensive air monitoring at Fire Station 1.	-	21,200	21,200
FD	**Class A Uniforms (Limited-Period)** Provides funding for Class A uniforms for new recruits in the Fire Department.	-	17,700	17,700
FD	**Electrical High Voltage Detectors (Limited-Period)** Provides funding to replace existing electrical high voltage detectors.	-	7,500	7,500
HRD	**Labor Negotiation Services (Limited-Period)** Provides funding for labor negotiations, development and implementation of Memoranda of Understanding (MOUs), and legal counsel related to employee relations and labor agreement matters.	-	250,000	250,000
HRD	**Human Resources Technician Position (1.0 FTE) (Limited-Period)** Provides funding for a limited-period Human Resources Technician position. This position will perform varied paraprofessional and technical duties related to recruitment, position classification and compensation, benefit administration, and other program areas.	-	213,600	213,600
HRD	**Citywide Succession Planning (Limited-Period)** Provides funding for Citywide Succession Planning efforts. The funds will be used for recruitment resources, coaching, and development to prepare the organization for upcoming retirements and transitions in essential leadership positions.	-	150,000	150,000
HRD	**Employee Relations (Limited-Period)** Provides funding for Human Resources legal services, employee relations, and workplace investigations.	-	140,000	140,000

Dept	Item	Original Amount	Change	Recom. Budget
HRD	**Hourly Wages (Limited-Period)** Provides funding for hourly wages for hourly staff including interns. The hourlies will support all programs areas within the Human Resources Department.	$ -	100,000	100,000
HRD	**Wellness Programming (Limited-Period)** Provides funding to promote organizational wellness programs in the City.	-	60,000	60,000
HRD	**Employee Engagement Events (Limited-Period)** Provides funding for employee appreciation and recognition events.	-	30,000	30,000
HRD	**Training and Conferences (Limited-Period)** Provides funding for employee training, professional development, and conference participation for staff in the Human Resources Department.	-	12,300	12,300
HRD	**Personnel File Digitization (Limited-Period)** Provides funding for records management and digitization of personnel files.	-	10,000	10,000
ITD	**Temporary Staffing (Limited-Period)** Provides funding for two temporary IT Desktop Technician II positions, sourced through a staffing agency. These positions will deliver frontline support for audio/visual systems and Citywide applications.	-	406,400	406,400
ITD	**Network Services Support (Limited-Period)** Provides funding to support maintenance and services for the City's fiber network infrastructure.	-	120,000	120,000
ITD	**Contract Management Software Implementation (Limited-Period)** Provides funding for the implementation of an enterprise-level contract management system.	-	75,000	75,000

Dept	Item	Original Amount	Change	Recom. Budget
ITD	**Information Security Consulting Services (Limited-Period)** Provides funding for consulting services to implement shared cybersecurity leadership with neighboring agencies.	$ -	44,000	44,000
LD	**Lead Security Services Guard Position (1.0 FTE) (Limited-Period)** Provides funding for a Lead Security Services Guard position. This position will work with Library staff, administration, contracted security guards, and customers to ensure maximum safety and security for Library customers and employees.	-	170,000	170,000
LD	**Career Programming (Limited-Period)** Provides funding for an educational program at the Library that motivates students to earn high school diplomas.	-	100,000	100,000
LD	**Library Assistant I/II Position (0.5 FTE) (Limited-Period)** Provides funding for a half-time Library I/II position. This position will engage with the public and assist with facilitating programs and other public service needs. This position is offset by $40,000 in wages in the General Operating Fund.	-	89,500	89,500
LD	**Security Services (Limited-Period)** Provides funding for contract security services for the Library.	-	80,000	80,000
Non-Dept	**One-Time Deferred Compensation Employer Contributions (Limited-Period)** Provides funding for one-time employer paid deferred compensation contributions per union labor agreement approved by Council in 2024.	-	1,490,000	1,490,000

Dept	Item	Original Amount	Change	Recom. Budget
PD	**Protective Equipment (Limited-Period)** Provides funding for specialized protective equipment to support public safety operations, including ballistic shields and tactical protective vests for specialized response teams.	$ -	158,800	158,800
PD	**Public Safety Wellness Program Expansion (Limited-Period)** Provides funding for trauma and resiliency wellness retreats for public safety personnel.	-	25,000	25,000
PD	**Vehicle Equipment (Limited-Period)** Provides funding for the installation of safety equipment on police vehicles used for training purposes.	-	22,500	22,500
PWD	**Sidewalk Ramping, Grinding, and Inspecting Services (Limited-Period)** Provides funding to continue vendor services to perform sidewalk ramping and grinding operations, including bimonthly sidewalk inspections to target areas needing repair.	-	200,000	200,000
PWD	**Staff Augmentation for Facilities Section (Limited-Period)** Provides funding for staff augmentation to support the City's buildings and facilities. Funding is split between the General Non-Operating Fund and the Shoreline Regional Park Community Fund.	-	200,000	200,000
PWD	**Hourly Staff to Support the Traffic Section (Limited-Period)** Provides continued funding for hourly staff to support the Traffic Section. The section relies on hourly employees to meet workload and development review timeline requirements.	-	180,000	180,000
PWD	**Day Porter Services at Senior Center (Limited-Period)** Provides funding for full-time day porter service at the Senior Center.	-	100,000	100,000

Fiscal Year 2026-27
Recommended Budget
LIMITED-PERIOD EXPENDITURES
General Fund
(Continued)

Dept	Item	Original Amount	Change	Recom. Budget
PWD	**Safe Routes to School (Limited-Period)** Provides funding to continue consultant assistance for the Safe Routes to School (SRTS) program. The funding is split between the General Non-Operating Fund and the VTA Measure B Fund.	$ -	100,000	100,000
PWD	**Contract Services to Support Traffic Section (Limited-Period)** Provides funding for a traffic consultant to review construction project plans for the City.	-	72,000	72,000
	Total General Fund Limited-Period Expenditures	**$ -**	**7,930,900**	**7,930,900**

Note: Limited-period items do not show original budget amount due to their one-time nature.

Fiscal Year 2026-27
Recommended Budget
LIMITED-PERIOD EXPENDITURES
Other Funds

Below Market Rate (BMR) Fund

Dept	Item	Original Amount	Change	Recom. Budget
HD	**1020 Terra Bella Ave. (Rebudget Balance)** Rebudgets the balance of funding approved for the 1020 Terra Bella Ave. affordable housing project.	$ -	7,867,800	7,867,800
HD	**57-67 East Evelyn Ave. (Rebudget Balance)** Rebudgets the balance of funding approved for the 57-67 East Evelyn Ave. affordable housing project.	-	6,300,000	6,300,000
	Below Market Rate (BMR) Fund Total	**$ -**	**14,167,800**	**14,167,800**

Conveyance Tax Fund

Dept	Item	Original Amount	Change	Recom. Budget
Non-Dept	**Citywide Objective Design Standards (Limited-Period)** Provides funding for consultant services to study and deliver design standards for Citywide development projects.	$ -	175,000	175,000
	Conveyance Tax Fund Total	**$ -**	**175,000**	**175,000**

Development Services Fund

Dept	Item	Original Amount	Change	Recom. Budget
CDD	**Plan Check, Staffing, and Inspection Services (Limited-Period)** Provides funding for contract services to perform mandatory building and fire protection plan check, staffing, and inspection services.	$ -	600,000	600,000
FD	**Strong Motion Instrumentation Program (SMIP) (Limited-Period)** Rebudgets the balance of funding available for SMIP funds to be used for a Community Emergency Response Team (CERT) grant program.	-	1,400	1,400

Dept	Item	Original Amount	Change	Recom. Budget
PWD	**Contract Services to Support Construction Section (Limited-Period)** Provides continued funding for consultants to support development and construction related activities in the Construction Section.	$ -	230,000	230,000
PWD	**Contract Services to Support Land Development Section (Limited-Period)** Provides continued funding for consultants to support development and construction related activities in the Land Development Section.	-	60,000	60,000
PWD	**Contract Services to Support Traffic Section (Limited-Period)** Provides continued funding for consultants to support development and construction related activities in the Traffic Section.	-	60,000	60,000
PWD	**Hourly Staff to Support the Land Development Section (Limited-Period)** Provides continued funding for hourly staff to support the Land Development Section. The section relies on hourly employees to meet workload and development review timeline requirements.	-	60,000	60,000
	Development Services Fund Total	**$ -**	**1,011,400**	**1,011,400**

Downtown Benefit Assessment Districts Fund

Dept	Item	Original Amount	Change	Recom. Budget
CDD	**Parking Administration and Enforcement (Limited-Period)** Provides funding for consultant services to support economic development of the Parking District.	$ -	150,000	150,000
	Downtown Benefit Assessment Districts Fund Total	**$ -**	**150,000**	**150,000**

Equipment Maintenance and Replacement Fund

Dept	Item	Original Amount	Change	Recom. Budget
PWD	**Hourly Staff to Support the Fleet Section (Limited-Period)** Provides continued funding for hourly staff to continue supporting the Fleet Section. The additional resources will allow for an on-site fabricator to perform on-site metal work to create and repair vehicle and equipment components.	$ -	20,000	20,000
	Equipment Maintenance and Replacement Fund Total	**$ -**	**20,000**	**20,000**

General Housing Fund

Dept	Item	Original Amount	Change	Recom. Budget
CMO	**Contract Services for Homelessness Initiatives (Limited-Period)** Provides funding to support community-based services for homelessness initiatives with the Community Services Agency and Permanent Supportive Housing contract.	$ -	250,000	250,000
HD	**Contract Services for Housing (Limited-Period)** Provides funding for specialized consultant services to support the Housing Department, including housing policy analysis, appraisals, construction monitoring, and inspections.	-	100,000	100,000
HD	**Software Implementation (Limited-Period)** Provides funding for the acquisition and implementation of software to support affordable housing program administration and asset management.	-	68,000	68,000
HD	**Community Outreach (Limited-Period)** Provides funding for community outreach efforts that support affordable housing policies, programs, and strategies.	-	20,000	20,000

Dept	Item	Original Amount	Change	Recom. Budget
Non-Dept	**1020 Terra Bella Ave. (Rebudget Balance)** Rebudgets the balance of funding approved midyear for 1020 Terra Bella Ave. affordable housing project.	$ -	826,500	826,500
	General Housing Fund Total	**$ -**	**1,264,500**	**1,264,500**

General Liability Insurance Fund

Dept	Item	Original Amount	Change	Recom. Budget
CAO	**Legal Services (Limited-Period)** Provides funding to continue outside counsel for litigation related costs.	$ -	1,500,000	1,500,000
	General Liability Insurance Fund Total	**$ -**	**1,500,000**	**1,500,000**

Housing Acquisition Preservation Fund

Dept	Item	Original Amount	Change	Recom. Budget
Non-Dept	**Housing Acquisition Preservation Program (Rebudget Balance)** Rebudgets the balance of funding approved for the implementation of an Housing acquisition preservation program.	$ -	4,000,000	4,000,000
	Housing Acquisition Preservation Fund Total	**$ -**	**4,000,000**	**4,000,000**

Housing Impact Fund

Dept	Item	Original Amount	Change	Recom. Budget
HD	**96 W. El Camino Real (Rebudget Balance)** Rebudgets the balance of funding approved for the 96 W. El Camino Real affordable housing project. Funding is split between the Housing Impact Fund and the Permanent Local Housing Allocation Fund.	$ -	7,067,600	7,067,600

Dept	Item	Original Amount	Change	Recom. Budget
HD	**87 East Evelyn Ave. (Rebudget Balance)** Rebudgets the balance of funding approved for the 87 East Evelyn Ave. affordable housing project.	$ -	6,848,100	6,848,100
	Housing Impact Fund Total	**$ -**	**13,915,700**	**13,915,700**

Housing Trust Fund

Dept	Item	Original Amount	Change	Recom. Budget
Non-Dept	**1020 Terra Bella Ave. (Rebudget Balance)** Rebudgets the balance of funding approved midyear for 1020 Terra Bella Ave. affordable housing project.	$ -	4,800,000	4,800,000
	Housing Trust Fund Total	**$ -**	**4,800,000**	**4,800,000**

Permanent Local Housing Allocation Fund

Dept	Item	Original Amount	Change	Recom. Budget
Non-Dept	**96 W. El Camino Real (Rebudget Balance)** Rebudgets the balance of funding approved for the 96 W. El Camino Real affordable housing project. Funding is split between the Permanent Local Housing Allocation Fund and the Housing Impact Fund.	$ -	630,000	630,000
	Permanent Local Housing Allocation Fund Total	**$ -**	**630,000**	**630,000**

Shoreline Regional Park Community Fund

Dept	Item	Original Amount	Change	Recom. Budget
CMO	**Sustainability CIP Funding (Limited-Period)** Provides funding to the Sustainability CIP for Electic Vehicle (EV) chargers. Funding is split between the General Non-Operating Fund and the Shoreline Regional Park Community Fund.	$ -	73,500	73,500

Dept	Item	Original Amount	Change	Recom. Budget
CSD	**Biological Services Contract (Limited-Period)** Provides funding for biological contractor services at Shoreline.	$ -	210,000	210,000
PWD	**Engineering Assistant I/II Position (0.5 FTE) (Limited-Period)** Provides funding for a limited-period Engineering Assistant I/II position. 0.5 FTE is funded in the Shoreline Regional Park Community Fund, 0.25 FTE is funded in the Water Fund, and 0.25 FTE is funded in the Wastewater Fund.	-	107,600	107,600
PWD	**Hourly Staff to Support Engineering and Environmental Compliance Section (Limited-Period)** Provides funding for hourly staff to support capital improvement projects relating to flood management and sea level rise.	-	60,000	60,000
PWD	**Senior Management Analyst Overhire Position (0.32 FTE) (Limited-Period) ($53,220 offset by charges to CIPs)** Provides funding for a Senior Management Analyst Overhire position. 0.2 FTE is funded by CIPs, 0.2 FTE is funded in the Shoreline Regional Park Community Fund, 0.2 FTE is funded in the Solid Waste Fund, 0.2 FTE is funded in the Wastewater Fund, and 0.2 FTE is funded in the Water Fund.	-	53,200	53,200
PWD	**Staff Augmentation for Facilities Section (Limited-Period)** Provides funding for staff augmentation to support the City's buildings and facilities. Funding is split between the General Non-Operating Fund and the Shoreline Regional Park Community Fund.	-	50,000	50,000
PWD	**Hourly Staff to Support Engineering and Environmental Compliance Section (Limited-Period)** Provides funding for hourly staff to support the Engineering and Environment Compliance Section. Funding is split between the Shoreline Regional Park Community Fund, Wastewater Fund, and Water Fund.	$ -	30,000	30,000

Dept	Item	Original Amount	Change	Recom. Budget
	Shoreline Regional Park Community Fund Total	**$ -**	**584,300**	**584,300**

Solid Waste Fund

Dept	Item	Original Amount	Change	Recom. Budget
PWD	**Hazardous Waste Disposal (Limited-Period)** Provides funding to contract vendor to dispose and treat hazardous waste spilled into the public storm drain system.	$ -	65,000	65,000
PWD	**Senior Management Analyst Overhire Position (0.32 FTE) (Limited-Period) ($53,220 offset by charges to CIPs)** Provides funding for a Senior Management Analyst Overhire position. 0.2 FTE is funded by CIPs, 0.2 FTE is funded in the Shoreline Regional Park Community Fund, 0.2 FTE is funded in the Solid Waste Fund, 0.2 FTE is funded in the Wastewater Fund, and 0.2 FTE is funded in the Water Fund.	-	53,200	53,200
	Solid Waste Fund Total	**$ -**	**118,200**	**118,200**

Strategic Property Acquisition Reserve (SPAR)

Dept	Item	Original Amount	Change	Recom. Budget
Non-Dept	**Castle Farms Lease (Limited-Period)** Provides funding for the annual lease payment for a temporary parking lot at Villa and View Streets.	$ -	173,600	173,600
	Strategic Property Acquisition Reserve (SPAR) Total	**$ -**	**173,600**	**173,600**

VTA Measure B Fund

Dept	Item	Original Amount	Change	Recom. Budget
Non-Dept	**Safe Routes to School (Limited-Period)** Provides funding to continue consultant assistance for the Safe Routes to School (SRTS) program. The funding is split between the General Non-Operating Fund and the VTA Measure B Fund.	$ -	84,700	84,700
	VTA Measure B Fund Total	**$ -**	**84,700**	**84,700**

Wastewater Fund

Dept	Item	Original Amount	Change	Recom. Budget
PWD	**Engineering Assistant I/II Position (0.25 FTE) (Limited-Period)** Provides funding for a limited-period Engineering Assistant I/II position. 0.5 FTE is funded in the Shoreline Regional Park Community Fund, 0.25 FTE is funded in the Water Fund, and 0.25 FTE is funded in the Wastewater Fund.	$ -	53,800	53,800
PWD	**Senior Management Analyst Overhire Position (0.32 FTE) (Limited-Period) ($53,220 offset by charges to CIPs)** Provides funding for a Senior Management Analyst Overhire position. 0.2 FTE is funded by CIPs, 0.2 FTE is funded in the Shoreline Regional Park Community Fund, 0.2 FTE is funded in the Solid Waste Fund, 0.2 FTE is funded in the Wastewater Fund, and 0.2 FTE is funded in the Water Fund.	-	53,200	53,200
PWD	**Hourly Staff to Support Engineering and Environmental Compliance Section (Limited-Period)** Provides funding for hourly staff to support the Engineering and Environment Compliance Section. Funding is split between the Shoreline Regional Park Community Fund, Wastewater Fund, and Water Fund.	-	15,000	15,000

Dept	Item	Original Amount	Change	Recom. Budget
PWD	**Contract Services to Support Engineering and Environmental Compliance Section (Limited-Period)** Provides funding for contract services for specialized assistance in the Engineering and Environmental Compliance section. Funding is split between the Water Fund and Wastewater Fund.	$ -	10,000	10,000
	Wastewater Fund Total	**$ -**	**132,000**	**132,000**

Water Fund

Dept	Item	Original Amount	Change	Recom. Budget
FASD	**Financial Analyst I/II Position (1.0 FTE) ($245,900 offset by charges to CIPs) (Limited-Period)** Provides funding to backfill the Financial Analyst position for the utility billing system implementation project.	$ -	-	-
ITD	**Business Licensing Software Support (Limited-Period)** Provides funding for an additional year of support and maintenance for the City's business licensing software system.	-	47,000	47,000
PWD	**Engineering Assistant I/II Position (0.25 FTE) (Limited-Period)** Provides funding for a limited-period Engineering Assistant I/II position. 0.5 FTE is funded in the Shoreline Regional Park Community Fund, 0.25 FTE is funded in the Water Fund, and 0.25 FTE is funded in the Wastewater Fund.	-	53,800	53,800

Dept	Item	Original Amount	Change	Recom. Budget
PWD	**Senior Management Analyst Overhire Position (0.32 FTE) (Limited-Period) ($53,220 offset by charges to CIPs)** Provides funding for a Senior Management Analyst Overhire position. 0.2 FTE is funded by CIPs, 0.2 FTE is funded in the Shoreline Regional Park Community Fund, 0.2 FTE is funded in the Solid Waste Fund, 0.2 FTE is funded in the Wastewater Fund, and 0.2 FTE is funded in the Water Fund.	$ -	53,200	53,200
PWD	**Hourly Staff to Support Engineering and Environmental Compliance Section (Limited-Period)** Provides funding for hourly staff to support the Engineering and Environment Compliance Section. Funding is split between the Shoreline Regional Park Community Fund, Wastewater Fund, and Water Fund.	-	15,000	15,000
PWD	**Contract Services to Support Engineering and Environmental Compliance Section (Limited-Period)** Provides funding for contract services for specialized assistance in the Engineering and Environmental Compliance section. Funding is split between the Water Fund and Wastewater Fund.	-	10,000	10,000
	Water Fund Total	**$ -**	**179,000**	**179,000**

Workers' Compensation Self-Insurance Fund

Dept	Item	Original Amount	Change	Recom. Budget
PD	**On Duty Health Screening (Limited-Period)** Provides funding for cardiovascular and metabolic screening services for public safety personnel.	$ -	119,000	119,000
	Workers' Compensation Self-Insurance Fund Total	**$ -**	**119,000**	**119,000**
	Total Other Funds Limited-Period Expenditures	**$ -**	**43,025,200**	**43,025,200**

Note: Limited-period items do not show original budget amount due to their one-time nature.

FISCAL YEAR 2026-27

Recommended
CAPITAL OUTLAY

General Operating Fund

Community Services Department:		$ 130,500
Audio/Visual Equipment	$ 76,500	
Equipment Safety Modification	30,000	
Drivable Lift	24,000	
Fire Department:		204,900
Reserve Fire Apparatus Equipment	204,900	
Police Department:		398,000
Vehicles (4)	373,000	
Timekeeping Software	25,000	
General Operating Fund Total		$ 733,400

Computers

Item		Amount
Audio/Visual	$	31,000
Server/Storage		200,000
Switches		200,000
Wi-Fi		55,000
PC/Laptop		384,000
Printer/Scanner		20,000
UPS		10,000
Computers Total	**$**	**900,000**

Fleet

Item		Amount
Small SUV EV	$	525,000
Patrol Car		520,000
Patrol Car Equip Swap		240,000
Safety Full Size Vehicle		70,000
Safety SUV Equip Swap		20,000
Van-SUV		130,000
Upfit for Van-SUV		30,000
Detective Van-SUV		64,000
Detective/HazMat Van Equipment Swap		20,000
Detective ½ Ton		60,000
Detective Vehicle Equipment Swap		20,000
Fuel Truck		460,000
Compressor Large/Med		88,000
Power Paver		210,000
Chipper, Large		80,000
Stump Grinder w/Trailer		35,000
Cart, Medium		75,000
Cart, Large		70,000
Trailer, Mini		9,000
Trailer, Small		45,000
Trailer, Medium		40,000
Trailer, Large		60,000
Miscellaneous for Small Items		50,000
Fleet Total	**$**	**2,921,000**

FISCAL YEAR 2026-27
RECOMMENDED
EQUIPMENT REPLACEMENT
(Continued)

Golf Equipment

Item		Amount
Mower-Fairway	$	110,000
Mower-Rotary Rough (11')		100,000
Mower-Walk Greens (EV)		17,000
Seeder-Drill		20,500
Utility Vehicle-Light Duty (EV)		39,000
Club Car		15,000
Miscellaneous Small Items		20,000
Golf Equipment Total	**$**	**321,500**

Police Equipment

Item		Amount
Police Portable (Motorola APX8000)	$	228,000
Police Cars Mobile (Motorola APX8500)		210,000
Communication Center		200,000
Police Total	**$**	**638,000**

Computer Aided Dispatch/Records Management System

Item		Amount
Mobile Data computer	$	550,000
Data Modems		220,000
Computer Aided Dispatch/Records Management System Total	**$**	**770,000**

Equipment Replacement Total	**$**	**5,550,500**

City of Mountain View

MEMORANDUM

Finance and Administrative Services Department

DATE: May 29, 2026

TO: City Council

FROM: Ann Trinh, Senior Financial Analyst
Grace Zheng, Assistant Finance and Administrative Services Director
Derek Rampone, Finance and Administrative Services Director

VIA: Kimbra McCarthy, City Manager

SUBJECT: **Fiscal Year 2026-27 Recommended Fee Modifications**

INTRODUCTION

As part of the annual budget process, departments review their fees and prepare recommendations to modify existing fees, add new fees as appropriate, or eliminate fees that are no longer necessary. When a service provides a direct benefit to an individual, household, or segment of the population—rather than the community at large—a fee may be calculated and recommended to the City Council to recover all or a portion of the cost of providing that service. The Master Fee Schedule, which includes the complete listing of City fees, will be updated to reflect City Council actions on June 23, 2026, and published for Fiscal Year 2026-27.

BACKGROUND AND ANALYSIS

Each fee recommended for modification, addition, or elimination is listed in Exhibits A through K, which detail the Fiscal Year 2025-26 adopted fee, the Fiscal Year 2026-27 recommended fee, the fee basis, and the proposed effective date. Fees reflected in the exhibits are generally adjusted based on applicable indices, including the Consumer Price Index (CPI), salary and benefit adjustments, the Engineering News-Record Construction Cost Index (ENR-CCI), or are updated based on new contracts or appraisals. Some fees include multiyear adjustments where prior increases were deferred or were not sufficient to reach the next rounded dollar amount.

The FY 2026-27 Master Fee Schedule, which includes the complete listing of City fees, will be posted to the City's website by July.

CONCLUSION

Departments have reviewed their fees and are recommending the new, modified, or eliminated fees detailed in Exhibits A through K. As part of the budget process, the City will comply with all applicable noticing requirements related to fee adoption.

Exhibits:
- A. Fee Schedule—Citywide Administrative
- B. Fee Schedule—City Clerk's Office
- C. Fee Schedule—Community Development Department
- D. Fee Schedule—Community Services Department
- E. Fee Schedule—Finance and Administrative Services Department
- F. Fee Schedule—Fire Department
- G. Fee Schedule—Information Technology Department
- H. Fee Schedule—Housing Department
- I. Fee Schedule—Police Department
- J. Fee Schedule—Public Works Department
- K. Fee Schedule—Utility Services

FEE SCHEDULE - CITYWIDE ADMINISTRATIVE

TITLE	STATE/ CITY CODE/ COUNCIL POLICY (CP)/ OTHER	FISCAL YEAR 2025-26 ADOPTED	FISCAL YEAR 2026-27 RECOM.	FEE BASIS	EFFECTIVE DATE
Building Attendant (see Attachment A):					
Adobe Building	38.3.g/CP H-5	$31.54	$33.24	Hour	7/1/2026
City Hall: Atrium~~, Committee Room~~	38.101/CP H-5	$31.54	$33.24	Hour	7/1/2026
City Hall: Courtyard Lunchroom: Off-Peak	38.101/CP H-5	$31.54	$33.24	Hour (1-hour min.)	7/1/2026
City Hall: Courtyard Lunchroom: Peak	38.101/CP H-5	$31.54	$33.24	Hour (2-hour min.)	7/1/2026
City Hall: Plaza Conference	38.101/CP H-5	$31.54	$33.24	Hour	7/1/2026
City Hall: Rotunda	38.101/CP H-5	$31.54	$33.24	Hour	7/1/2026
Community Center	38.3.g/CP H-5	$31.54	$33.24	Hour	7/1/2026
Senior Center	38.3.g/CP H-5	$31.54	$33.24	Hour	7/1/2026
Teen Center	38.3.g	$31.54	$33.24	Hour	7/1/2026
Copies and Prints:					
DVD	CP B-3	$1.00	Eliminate	~~DVD~~	7/1/2026
Memory Sticks	CP B-3	$7.45	Eliminate	~~Fixed~~	7/1/2026
Faxes:					
Local	CP B-3	$0.50	Eliminate	~~Page~~	7/1/2026
Long-Distance	CP B-3	$2.00	Eliminate	~~Page~~	7/1/2026
Janitorial Service:					
City Hall: Committee Room	38.101/CP H-5	$43.18	Eliminate	~~Hour (2-hour min.)~~	7/1/2026
Return~~Check (Reimb.)~~ **Payment Fee**	§1719(a)(1)	$25.00	$25.00	Initial	7/1/2026
	§1719(a)(1)	$35.00	$35.00	Subsequent	7/1/2026
STAFF HOURLY RATES FOR COST-RECOVERY PLANNING PERMITS [(1)]					
Permits submitted prior to August 24, 2024:					
Community Development:					
Analyst II	36.56.15	$197.00	$207.00	Hour	8/22/2026
Associate Planner	36.56.15	$206.00	$217.00	Hour	8/22/2026
Clerical	36.56.15	$140.00	$147.00	Hour	8/22/2026
Principal Planner	36.56.15	$237.00	$249.00	Hour	8/22/2026
Senior Planner	36.56.15	$223.00	$235.00	Hour	8/22/2026
Housing:					
Housing Specialist II	36.56.15	$145.00	$152.00	Hour	8/22/2026
Senior Housing Officer	36.56.15	$164.00	$172.00	Hour	8/22/2026
Project Manager	36.56.15	$171.00	$180.00	Hour	8/22/2026
Senior Management Analyst	36.56.15	$154.00	$162.00	Hour	8/22/2026
Analyst II	36.56.15	$142.00	$149.00	Hour	8/22/2026
Permits submitted on or after August 24, 2024 but before August 9, 2025:					
Community Development:					
Analyst I/II	36.56.15	$76.00-$134.00	$79.00-$140.00	Hour	8/22/2026
Assistant Planner	36.56.15	$80.00-$129.00	$83.00-$134.00	Hour	8/22/2026
Associate Planner	36.56.15	$87.00-$139.00	$90.00-$144.00	Hour	8/22/2026
Deputy Zoning Administrator	36.56.15	$97.00-$166.00	$100.00-$172.00	Hour	8/22/2026
Fire Protection Engineer	36.56.15	$112.00-$188.00	$113.00-$190.00	Hour	8/22/2026
Junior Planner	36.56.15	$73.00-$120.00	$75.00-$124.00	Hour	8/22/2026
Plan Check Engineer	36.56.15	$93.00-$159.00	$96.00-$165.00	Hour	8/22/2026
Plan Check Examiner	36.56.15	$89.00-$142.00	$92.00-$147.00	Hour	8/22/2026

FEE SCHEDULE - CITYWIDE ADMINISTRATIVE

TITLE	STATE/ CITY CODE/ COUNCIL POLICY (CP)/ OTHER	FISCAL YEAR 2025-26 ADOPTED	FISCAL YEAR 2026-27 RECOM.	FEE BASIS	EFFECTIVE DATE
Principal Fire Protection Engineer	36.56.15	$117.00-196.00	$118.00-$198.00	Hour	8/22/2026
Principal Planner	36.56.15	$97.00-$166.00	$100.00-$172.00	Hour	8/22/2026
Senior Planner	36.56.15	$90.00-$156.00	$94.00-$162.00	Hour	8/22/2026
Community Services:					
Project Admin	36.56.15	$88.00-$140.00	$91.00-$146.00	Hour	8/22/2026
Urban Forest Coordinator	36.56.15	$66.00-$110.00	$68.00-$114.00	Hour	8/22/2026
Urban Forest Supervisor	36.56.15	$93.00-$148.00	$97.00-$153.00	Hour	8/22/2026
Wildlife Preservation Coordinator	36.56.15	$66.00-$110.00	$68.00-$114.00	Hour	8/22/2026
Fire:					
Environmental Safety Protection Inspector	36.56.15	$83.00-$133.00	$88.00-$140.00	Hour	8/22/2026
Environmental Safety Coordinator	36.56.15	$98.00-$154.00	$104.00-$162.00	Hour	8/22/2026
Hazardous Materials Specialist – Non-Safety	36.56.15	$116.00-$178.00	$123.00-$188.00	Hour	8/22/2026
Senior Hazardous Materials Specialist – Non-Safety	36.56.15	$121.00-$185.00	$128.00-$196.00	Hour	8/22/2026
Housing:					
Analyst I/II	36.56.15	$76.00-$134.00	$79.00-$140.00	Hour	8/22/2026
Housing Officer	36.56.15	$88.00-$153.00	$91.00-$158.00	Hour	8/22/2026
Housing Specialist I/II	36.56.15	$78.00-$136.00	$81.00-$141.00	Hour	8/22/2026
Project Manager	36.56.15	$97.00-$165.00	$100.00-$171.00	Hour	8/22/2026
Senior Housing Officer	36.56.15	$92.00-$159.00	$96.00-$165.00	Hour	8/22/2026
Senior Management Analyst	36.56.15	$86.00-$150.00	$89.00-$156.00	Hour	8/22/2026
Public Works:					
Analyst I/II	36.56.15	$76.00-$134.00	$79.00-$140.00	Hour	8/22/2026
Assistant Engineer (Civil)	36.56.15	$94.00-$148.00	$98.00-$154.00	Hour	8/22/2026
Assistant Engineer (Civil) Hourly	36.56.15	$64.00-$88.00	$66.00-$91.00	Hour	8/22/2026
Associate Engineer (Civil)	36.56.15	$103.00-$160.00	$107.00-$167.00	Hour	8/22/2026
Engineering Assistant I/II/III	36.56.15	$63.00-$114.00	$66.00-$119.00	Hour	8/22/2026
Engineering Assistant I/II/III Hourly	36.56.15	$42.00-$63.00	$43.00-$65.00	Hour	8/22/2026
Junior Engineer (Civil)	36.56.15	$86.00-$137.00	$89.00-$142.00	Hour	8/22/2026
Principal Civil Engineer	36.56.15	$117.00-$196.00	$122.00-$204.00	Hour	8/22/2026
Program Assistant	36.56.15	$63.00-$99.00	$66.00-$103.00	Hour	8/22/2026
Real Property Program Administrator	36.56.15	$102.00-173.00	$106.00-180.00	Hour	8/22/2026
Senior Civil Engineer	36.56.15	$107.00-$180.00	$111.00-$187.00	Hour	8/22/2026
Senior Management Analyst	36.56.15	$86.00-$150.00	$89.00-$156.00	Hour	8/22/2026
Solid Waste Program Manager	36.56.15	$101.00-$172.00	$105.00-$178.00	Hour	8/22/2026

FEE SCHEDULE - CITYWIDE ADMINISTRATIVE

TITLE	STATE/ CITY CODE/ COUNCIL POLICY (CP)/ OTHER	FISCAL YEAR 2025-26 ADOPTED	FISCAL YEAR 2026-27 RECOM.	FEE BASIS	EFFECTIVE DATE
Traffic Engineer	36.56.15	$120.00-$200.00	$125.00-$208.00	Hour	8/22/2026
Transportation Manager	36.56.15	$117.00-$196.00	$122.00-$204.00	Hour	8/22/2026
Senior Transportation Planner	36.56.15	$107.00-$180.00	$111.00-$187.00	Hour	8/22/2026
Transportation Planner Hourly	36.56.15	$74.00-$112.00	$76.00-$116.00	Hour	8/22/2026
Permits submitted on or after August 9, 2025:[2]					
Community Development:[3]					
Assistant/Associate Planner	36.56.15	$275.00	$289.00	Hour	8/22/2026
Senior Planner	36.56.15	$306.00	$322.00	Hour	8/22/2026
Principal Planner/Deputy Zoning Administrator	36.56.15	$321.00	$338.00	Hour	8/22/2026
Housing Department:					
Housing Specialist II	36.56.15	$130.00	$137.00	Hour	8/22/2026
Analyst I/II	36.56.15	$171.00	$180.00	Hour	8/22/2026
Affordable Housing Manager	36.56.15	$248.00	$261.00	Hour	8/22/2026
Public Works Department:[4]					
Assistant/Associate Civil Engineer - Land Development	36.56.15	$436.00	$459.00	Hour	8/22/2026
Senior Civil Engineer - Land Development	36.56.15	$470.00	$495.00	Hour	8/22/2026
Principal Civil Engineer - Land Development	36.56.15	$481.00	$506.00	Hour	8/22/2026
Assistant/Associate Civil Engineer - Traffic	36.56.15	$211.00	$222.00	Hour	8/22/2026
Senior Civil Engineer - Traffic	36.56.15	$245.00	$258.00	Hour	8/22/2026
City Traffic Engineer	36.56.15	$309.00	$325.00	Hour	8/22/2026

NOTE: Bold font indicates language added, and strikeout indicates language deleted.

[1] This rate applies to projects submitting for Planning Permits that are subject to an hourly fee for applicable staff time in order to be fully cost-recovered per Administrative Instructions No. 2-18.

[2] Technology Fee is a surcharge applied as 5% of the total permit fee for all Planning, Public Works, and Building permits in the Development Services Fund to recover a portion of the City's annual technology expenditures to accept, process, issue, and inspect development permit activites.

[3] This staff hourly rate cumulatively includes the fully-burdened per hour rate of the assigned Planner and a percentage of the per hour rate of the positions noted per Administrative Instructions No. 2-18:

FEE SCHEDULE - CITYWIDE ADMINISTRATIVE

TITLE	STATE/ CITY CODE/ COUNCIL POLICY (CP)/ OTHER	FISCAL YEAR 2025-26 ADOPTED	FISCAL YEAR 2026-27 RECOM.	FEE BASIS	EFFECTIVE DATE
Position		Percentage of Hourly Rate	Cost Per Hour (Effective 8/9/2025)	Cost Per Hour (Effective 8/22/2026)	
One Assigned Planner Per Project:					
Assistant/Associate Planner		100%	$175.74	$185.20	
Senior Planner		100%	$213.09	$224.50	
Deputy Zoning Administrator/Principal Planner		100%	$237.50	$250.30	
Added to the assigned Planner Hourly Rate:					
Building Plan Checker		2%	$3.95	$4.10	
Fire Protection Engineer		2%	$5.22	$5.50	
Environmental Safety and Protection Inspector		2%	$3.07	$3.20	
Urban Forestry		2%	$3.21	$3.30	
Planner Supervisor (e.g. Senior Planner, Deputy Zoning					
For Assist/Assoc. Planner		25%	$58.18	$61.30	
For Senior Planner		20%	$55.15	$58.10	
Current Planning Manager					
For Assist/Assoc. Planner		6%	$16.04	$16.90	
For Senior Planner		8%	$21.39	$22.50	
For Deputy Zoning Admin/Principal Planner		15%	$40.10	$42.20	
Assistant Community Development Director					
For Assist/Assoc./Senior Planner		3%	$6.24	$6.50	
For Deputy Zoning Admin/Principal Planner		10%	$20.81	$21.90	
Senior Assistant City Attorney					
For Assist/Assoc./Senior Planner		2%	$4.68	$4.90	
For Deputy Zoning Admin/Principal Planner		3%	$7.02	$7.30	

[(4)] This staff hourly rate cumulatively includes the fully-burdened per hour rate of the assigned Civil Engineer - Land Development and a percentage of the per hour rate of the positions noted per Administrative Instructions No. 2-18:

Position	Percentage of Hourly Rate	Cost Per Hour (Effective 8/9/2025)	Cost Per Hour (Effective 8/22/2026)
One Assigned Civil Engineer - Land Development Per			
Assistant/Associate Civil Engineer	100%	$208.17	$219.40
Senior Civil Engineer	100%	$245.07	$258.30
Principal Civil Engineer	100%	$293.24	$309.00
Added to the assigned Civil Engineer Hourly Rate:			
Transportation Planner	10%	$30.74	$32.30
Public Service Civil Engineer	30%	$73.70	$77.60
Solid Waste	30%	$67.41	$71.00
Supervising Engineer (For Assist/Assoc. Civil Engineer	15%	$30.44	$32.00
Principal Civil Engineer			
For Assist/Assoc. Civil Engineer	5%	$13.37	$14.00
For Senior Civil Engineer	15%	$40.10	$42.20
Assistant Public Works Director			
For Assist/Assoc. Civil Engineer	5%	$6.19	$6.50
For Senior Civil Engineer	7%	$8.66	$9.10
For Principal Civil Engineer	10%	$12.37	$13.00

FACILITIES RENTAL REQUIREMENTS[1] — ATTACHMENT A

FACILITY	
ADOBE BUILDING Peak: Thu–Sun, Holidays, 8:00 a.m.–11:00 p.m. 2-hour minimum usage[2] 2-hour minimum janitorial service[3] Off Peak: Mon–Wed, 8:00 a.m.–11:00 p.m. 2-hour minimum usage[2] 2-hour minimum janitorial service[3]	**CITY HALL (Atrium, Council Chambers, Plaza Conference Room, Rotunda)** Peak: Mon - Fri, 5:00 p.m. - 10:00 p.m.; Sat., Sun., and Holidays, 8:00 a.m. - 10:00 p.m. 2-hour minimum usage 2-hour minimum Building Attendant[2] 2-hour minimum janitorial service[3] Off Peak: Mon - Fri, 8:00 a.m. - 5:00 p.m. 1-hour minimum usage 1-hour minimum Building Attendant[2] No janitorial service
COMMUNITY CENTER Peak: Fri, 5:00 p.m.–11:00 p.m. Sat., Sun., Holidays, 8:00 a.m.–11:00 p.m. 2-hour minimum usage 2-hour Building Attendant[2,5] 2-hour minimum janitorial service[3] Off Peak: Mon–Thu, 8:30 a.m.–10:00 p.m. Fri 8:30 a.m. - 5:00 p.m. 1-hour minimum usage No Building Attendant[6] No janitorial service[4]	**RENGSTORFF HOUSE** Peak: Fri, 8:30 a.m. - 12:00 midnight Sat., Sun., Holidays, 8:00 a.m. - 12:00 midnight 2-hour minimum usage 2-hour minimum Building Attendant[2,5] 2-hour minimum janitorial service[3] Off Peak: Mon - Thu, 8:30 a.m. to 12:00 midnight 2-hour minimum usage 2-hour minimum janitorial service[3] No Building Attendant[6]
SENIOR CENTER Peak: Friday, 5:00 p.m.–12:00 midnight Saturday, Sunday, Holidays, 8:00 a.m.–12:00 midnight 2-hour minimum usage 2-hour minimum Building Attendant[2,5] 2-hour minimum janitorial service[3] Off Peak: Monday–Thursday, 8:30 a.m.–12:00 midnight Friday, 8:30 a.m.–5:00 p.m. 2-hour minimum usage 2-hour minimum janitorial service[3] No Building Attendant[6]	**TEEN CENTER** Peak: Thursday/Friday, 5:00 p.m. - 10:00 p.m. Saturday, Sunday, Holidays, 8:00 a.m. - 10:00 p.m. 2-hour minimum usage 2-hour minimum Building Attendant[2,5] 2-hour minimum janitorial service[3] Off Peak: Monday–Wednesday, 8:30 a.m.–10:00 p.m. Thursday/Friday, 8:30 a.m.–5:00 p.m. 2-hour minimum usage 2-hour minimum janitorial service[3] No Building Attendant[6]

FACILITIES RENTAL REQUIREMENTS[1]	ATTACHMENT A
McKELVEY BALL PARK COMMUNITY ROOM	**RENGSTORFF PARK AQUATICS CENTER MULTI-PURPOSE ROOM**
Monday–Sunday, Holidays, 8:00 a.m.–10:00 p.m. 2-hour minimum usage 2-hour minimum Building Attendant[2,5] 2-hour minimum janitorial service[3, 4]	Monday–Sunday, Holidays, 8:00 a.m.–10:00 p.m. 2-hour minimum usage 2-hour minimum Building Attendant[2,5,6] 2-hour minimum janitorial service[3, 4]

[1] As governed by Council Policy H-5 and MVCC Section 38.11.
[2] The facility rental rate per hour includes the cost of a Building Attendant ($33.24/hour).
[3] Janitorial rate is currently $44.69/hour (46.25/hour effective 1/1/2027), subject to change, with a 2-hour minimum.
[4] Janitorial fees may apply if the reservation is for a party, event, or large group. Janitorial rate is currently $44.69/hour, subject to change, with a two-hour minimum.
[5] The Building Attendant rate is $33.24/hour, subject to change.
[6] A Building Attendant may be required after normal business hours, or for a party, event, or large group, the current fee is $33.24/hour.

FEE SCHEDULE - CITY CLERK'S OFFICE

TITLE	STATE/ CITY CODE/ COUNCIL POLICY (CP)/ OTHER	FISCAL YEAR 2025-26 ADOPTED	FISCAL YEAR 2026-27 RECOM.	FEE BASIS	EFFECTIVE DATE
City Code:					
City Code Binder	CP B-3	$380.00	Eliminate	~~Year~~	7/1/2026
City Code Sections (4+ pgs.)	CP B-3	$0.25	Eliminate	~~Page~~	7/1/2026
City Code Supplementals (annual sub)	CP B-3	$70.00	Eliminate	~~Year~~	7/1/2026
Subdivision Ordinance	CP B-3	$6.00	Eliminate	~~Fixed~~	7/1/2026
Facility Reservation/Rental:					
Committee Room	38.101; CP H-5	Building Attendant	Eliminate	~~Hour~~	7/1/2026

NOTE: Bold font indicates language added, and strikeout indicates language deleted.

FEE SCHEDULE - COMMUNITY DEVELOPMENT DEPARTMENT

TITLE	STATE/ CITY CODE/ COUNCIL POLICY (CP)/ OTHER	FISCAL YEAR 2025-26 ADOPTED	FISCAL YEAR 2026-27 RECOM.	FEE BASIS	EFFECTIVE DATE
BUILDING SERVICES					
Change of Address - One and Two Family Residential, ADU	8.3.1(c)	$288.00	$303.00	Fixed	8/22/2026
Change of Address - All Other Buildings	8.3.1(c)	$451.00	$475.00	Per Building	8/22/2026
Alternate Materials and Methods Request	Cal. Bldg. Code Sec. 104.11; Cal. Resi. Code Sec. R104.11; Cal. Fire Code Sec. 104.10; 8.10.10	$1,036.00	$1,091.00	Fixed	8/22/2026
Special Inspector Qualifications Review & List Fee - New	Cal. Gov. Code Sec. 66014	$415.00	$437.00	Per Application	8/22/2026
Special Inspector Qualifications Review & List Fee - Renewal	Cal. Gov. Code Sec. 66014	$256.00	$269.00	Per Renewal	8/22/2026
Digital Imaging	8.10.12	$2.00	Eliminate	~~Sheet~~	7/1/2026
Preapproved ADU - Vendor Application	AB 1332 (2023)	N/A	$1,250.00	Per Application	8/22/2026
Building and Fire Protection Inspections:					
Code Compliance - Building Inspection	Cal. Bldg. Code Sec. 110; Cal. Resi. Code Sec. R109; 8.10.10	$895.00	$943.00	Per Inspection (4-hour min.)	8/22/2026
Building Inspection - outside of normal business hours (any inspection over 2 hours is charged per hour thereafter)	Cal. Bldg. Code Sec. 110; Cal. Resi. Code Sec. R109; 8.10.10	$388.00	$408.00	Per Inspection (2-hour min.)	8/22/2026
Building Inspection per hour or for which no fee is specified	Cal. Bldg. Code Sec. 110; Cal. Resi. Code Sec. R109; 8.10.10	$207.00	$218.00	Per Hour	8/22/2026
Electrical Inspections Not Covered by Table 1-B	Cal. Elec. Code Sec. 105; 8.10.10	$207.00	$218.00	Per Hour	8/22/2026
Mechanical Inspections Not Covered by Table 1-C	Cal. Mech. Code Sec. 105; 8.10.10	$207.00	$218.00	Per Hour	8/22/2026
Plumbing Inspections Not Covered by Table 1-D	Cal. Plmb. Code Sec. 105; 8.10.10	$207.00	$218.00	Per Hour	8/22/2026
Building Reinspection - no show attendance, or not inspection-ready	Cal. Bldg. Code Sec. 110; Cal. Resi. Code Sec. R109; 8.10.10	$415.00	$437.00	Per Reinspection	8/22/2026

FEE SCHEDULE - COMMUNITY DEVELOPMENT DEPARTMENT

TITLE	STATE/ CITY CODE/ COUNCIL POLICY (CP)/ OTHER	FISCAL YEAR 2025-26 ADOPTED	FISCAL YEAR 2026-27 RECOM.	FEE BASIS	EFFECTIVE DATE
Special Building Inspections and Investigative Inspections	Cal. Bldg. Code Sec. 110; Cal. Resi. Code Sec. R109; 8.10.10	$229.00	$241.00	Per Hour	8/22/2026
Code Compliance - Fire Protection Inspection	Cal. Fire Code Sec. 108	$1,098.00	$1,157.00	Per Inspection (4-hour min.)	8/22/2026
Fire Protection Inspection - outside business hours (any inspection over 2 hours is charged per hour thereafter)	Cal. Fire Code Sec. 108	$569.00	$599.00	Per Inspection (2-hour min.)	8/22/2026
Fire Protection Inspection per hour or where no fee is specified	Cal. Fire Code Sec. 108	$297.00	$313.00	Per Hour	8/22/2026
Fire Protection Reinspection - no show attendance, or not inspection-ready	Cal. Fire Code Sec. 108	$595.00	$627.00	Per Reinspection	8/22/2026
Fire Protection Special Inspection or Investigation	Cal. Fire Code Sec. 108	$297.00	$313.00	Per Hour	8/22/2026
Fire Suppression or Alarm System Inspection	Cal. Fire Code Sec. 108; 8.10.10	$840.00	$885.00	Per Inspection (3-hour min.)	8/22/2026
Building Permits and Plan Checks:					
E-Permit	N/A	Included in other permits	Eliminate	~~%~~	7/1/2026
Express Permit[(1)]	Cal. Gov. Code Sec. 66014	$271.00	$285.00	Added to Permit Fee	8/22/2026
Revision or deferred submittal to an issued building permit, including electrical, mechanical, and plumbing permits	8.10.10	$433.00	$456.00	Per Hour (1-hour min)	8/22/2026
Permit Extension - building, mechanical, plumbing, electrical	Cal. Bldg. Code Sec. 105.3.2; Cal. Resi. Code Sec. R105.3.2; 8.10.10	$412.00	$434.00	Per Hour (1-hour min)	8/22/2026
Reactivation of Expired Building Permit Application	Cal. Bldg. Code Sec. 105; Cal. Resi. Code Sec. R105; 8.10.10	$140.00	$147.00	per permit	8/22/2026
Nonspecific Office Task: All Other	8.31(b); §18435-44.5	$65.00	Eliminate	~~Hour (1-hour min.)~~	7/1/2026
Fire Permits and Plan Checks:					
Revision or deferred submittal to an issued fire permit	Cal. Fire Code Sec. 106; 8.10.10	$334.00	$352.00	Per Hour (1 hour min.)	8/22/2026

FEE SCHEDULE - COMMUNITY DEVELOPMENT DEPARTMENT

TITLE	STATE/ CITY CODE/ COUNCIL POLICY (CP)/ OTHER	FISCAL YEAR 2025-26 ADOPTED	FISCAL YEAR 2026-27 RECOM.	FEE BASIS	EFFECTIVE DATE
Smoke Control System (incl. Fire inspections)	Cal. Fire Code Sec. 106; 8.10.10	$3,527.00	$3,717.00	Per Permit	8/22/2026
Emergency Responder Communication Systems (ERRCS) (incl. Fire inspections)	Cal. Fire Code Sec. 106; 8.10.10	$3,931.00	$4,143.00	Per Permit	8/22/2026
As-Built Review	Cal. Fire Code Sec. 106; 8.10.10	$506.00	$533.00	Per Permit	8/22/2026
Permit Extension - Fire	Cal. Fire Code Sec. 105.2.3; 8.10.10	$412.00	$434.00	Per Hour (1 hour min.)	8/22/2026
Temporary Certificate of Occupancy - All Other	Cal. Bldg. Code Sec. 111; Cal. Resi. Code Sec. R110; Cal. Fire Code Sec. 105.3.4; 8.10.10	$1,637.00	$1,725.00	Fixed	8/22/2026
Temporary Certificate of Occupancy - Single Family, ADU, or Comm. T.I.	Cal. Bldg. Code Sec. 111; Cal. Resi. Code Sec. R110; Cal. Fire Code Sec. 105.3.4; 8.10.10	$719.00	$757.00	Fixed	8/22/2026
Reactivation of Expired Fire Permit Application	Cal. Bldg. Code Sec. 105; Cal. Resi. Code Sec. R105; 8.10.10	$140.00	$147.00	Per Permit	8/22/2026
Photovoltaic (solar) Permit—Commercial (actual system installation only)	8.3	25% of fees calculated based on Master Fee Schedule	Eliminate	~~Permit (see Attachments B through E)~~	7/1/2026
Photovoltaic (Solar) Residential:					
Building Permit	8.29.7	Table 1-A (see Att. B)	Eliminate	~~City Building Valuation Table~~	7/1/2026
Building Plan Check	8.29.7	65% of Building Permit Fee	Eliminate	~~Plan Check~~	7/1/2026
Electrical Permit	8.29.7	Table 1-B (see Att. C)	Eliminate	~~Permit~~	7/1/2026
Electrical Plan Check	8.29.7	65% of Electrical Permit	Eliminate	~~Plan Check~~	7/1/2026

TITLE	STATE/ CITY CODE/ COUNCIL POLICY (CP)/ OTHER	FISCAL YEAR 2025-26 ADOPTED	FISCAL YEAR 2026-27 RECOM.	FEE BASIS	EFFECTIVE DATE
Photovoltaic (Solar) Permits:					
For Commercial Properties	Cal. Bldg. Code Sec. 105; Cal. Resi. Code Sec. R105; 8.10.10; **AB 1124 (2021)**	25% of total permit fees per Table 1-A (see Att. B) + Table 1-B (see Att. C)	Per Table 1-A (see Att. B) + Table 1-B (see Att. C), not to exceed a max. fee of $1,000 plus $7 per kW between 51kW to 250kW and plus $5 per kW above 250kW(2)	Per Permit	8/22/2026
For **ADU,** Single-Family, and Duplex Properties	8.10.10; ~~Reso. No. 17985~~ **AB 1124 (2021)**	65% of total permits fees per Table 1-A (see Att. B) + Table 1-B (see (Att. C)	Per Table 1-A (see Att. B) + Table 1-B (see Att. C), not to exceed a max. fee of $450 plus $15 per kW above 15kW(2)	Per Permit	8/22/2026
For permit submitted through SolarApp+	8.10.10; SB 379 (2022)	N/A	Same permit fee listed above for single-family, ADU, and duplex properties + SolarAPP+ convenience fee (paid directly to SolarApp+)	Per Permit	8/22/2026
For Multifamily Residential Properties	8.10.10; **AB 1124 (2021)**	65% of total permit fees per Table 1-A (see Att. B) + Table 1-B (see Att. C)	Per Table 1-A (see Att. B) + Table 1-B (see Att. C), not to exceed a max. fee of $1,000 plus $7 per kW between 51kW to 250kW and plus $5 per kW above 250kW(2)	Per Permit	8/22/2026
Same-Day Permits (for Single-Family Residential and Duplexes):					
Multifamily Reroofing Permit	Cal. Gov. Code Sec. 66014	N/A	Table 1-A (see Att. B)	Per Permit	8/22/2026
Water Heater**/Tankless Water Heater** Replacement Permit	Cal. Gov. Code Sec. 66014	Table 1-D (Att. E)	Table 1-D (Att. E)	Per Permit	7/1/2026

FEE SCHEDULE - COMMUNITY DEVELOPMENT DEPARTMENT

TITLE	STATE/ CITY CODE/ COUNCIL POLICY (CP)/ OTHER	FISCAL YEAR 2025-26 ADOPTED	FISCAL YEAR 2026-27 RECOM.	FEE BASIS	EFFECTIVE DATE
Multifamily Water Heater Replacement Permit	Cal. Gov. Code Sec. 66014	N/A	Table 1-B (see Att. C) + Table 1-D (Att. E)	Per Permit	8/22/2026
Battery Energy Storage System (BESS)	Cal. Gov. Code Sec. 66014	N/A	Table 1-B (see Att. C) + Table 1-D (Att. E)	Per Permit	8/22/2026
Other Permits and Fees:					
Appeal to Council - In R1 District	8.10.18	$4,072.00	$4,291.00	Fixed	8/22/2026
Appeal to Council - In Any Other	8.10.18	$5,118.00	$5,394.00	Fixed	8/22/2026
Staff Research Fee	Gov. Code Sec.	$172.00	$181.00	Per hour	8/22/2026
Duplication of Plans	Cal. Health & Safety Code Sec. 19851	$410.00	$432.00	Per Address	8/22/2026
Building Code Modification or Alternate Request	Cal. Bldg. Code Sec. 104.10	$586.00	$617.00	Per Application	8/22/2026
Administrative Occupancy Permit (includes inspection)	Cal. Bldg. Code Sec. 105.1	$420.00	$442.00	Fixed	8/22/2026
Reactivation of Expired Previously Issued Permit for Inspection Purposes (includes inspection)	Cal. Bldg. Code Sec. 110; Cal. Resi. Code Sec. R109; Cal. Fire Code Sec. 108; 8.10.10	$531.00	$559.00	Per Permit	8/22/2026
Plan Check Review and Inspection - Planning Fees					
Demolition of building(s)	Gov. Code Sec. 66014	$97.00	$102.00	per application, paid at building plan check	8/22/2026
Single-Family Residential, Duplexes, ADUs - Additions/New Construction	Gov. Code Sec. 66014	$388.00	$408.00	per application, paid at building plan check	8/22/2026
Multifamily Residential					
Remodel and/or Site Improvements	Gov. Code Sec. 66014	$486.00	$512.00	per application, paid at building plan check	8/22/2026
New Construction (80% paid at building plan check; remaining 20% paid prior to building permit issuance)					
3 - 15 units (total cost)	Gov. Code Sec. 66014	$5,127.00	$5,403.00	per application	8/22/2026
and each additional unit over 15 units	Gov. Code Sec. 66014	$77.00	$81.00	per unit per application	8/22/2026
Nonresidential					
Commercial T.I. - Interior Only	Gov. Code Sec. 66014	$583.00	$614.00	per application	8/22/2026
Commercial T.I. - Interior and Exterior	Gov. Code Sec. 66014	$911.00	$960.00	per application	8/22/2026
New Construction (80% paid at building plan check; remaining 20% paid prior to building permit issuance)					
0-5,000 square feet	Gov. Code Sec. 66014	$3,183.00	$3,354.00	per application	8/22/2026
5,001 to 10,000 square feet	Gov. Code Sec. 66014	$5,127.00	$5,403.00	per application	8/22/2026

FEE SCHEDULE - COMMUNITY DEVELOPMENT DEPARTMENT

TITLE	STATE/ CITY CODE/ COUNCIL POLICY (CP)/ OTHER	FISCAL YEAR 2025-26 ADOPTED	FISCAL YEAR 2026-27 RECOM.	FEE BASIS	EFFECTIVE DATE
10,001 to 100,000 square feet	Gov. Code Sec. 66014	$7,071.00	$7,452.00	per application	8/22/2026
~~Each additional 1,000 square feet thereafter~~ **Over 100,000 square feet**	Gov. Code Sec. 66014	$9,856.00	$10,388.00	per application	8/22/2026
PARKING					
In-Lieu Parking:					
New Construction	Resolution 14763, 18082	$64,472.00	$66,019.00	Space	1/1/2027
Change of Use	Reso 18082, Downtown Precise Plan Table II-2	$32,237.00	$33,010.00	Space	1/1/2027
Parking Permits:					
Downtown:					
Annual	19.92.1; Reso 17820	$413.00	$419.00	Space	1/1/2027
Daily	19.92.1; Reso 17820	$136.00	$138.00	25 Daily Permits	1/1/2027
Monthly	19.92.1; Reso 17820	$70.00	$71.00	Space	1/1/2027
Quarterly	19.92.1; Reso 17820	$136.00	$138.00	Space	1/1/2027
PLANNING					
Alcoholic Beverage License (ZA review)	CA Bus. & Prof. Code Sec. 23958.4	$4,490.00	$4,732.00	Fixed	8/22/2026
Appeal to Community Development Director	36.56.15	$2,904.00	$3,060.00	Fixed	8/22/2026
Appeal to Council (50% of application fee—not to exceed):					
In R1 District	36.56.50	$6,755.00	$7,119.00	Fixed	8/22/2026
In Any other District	36.56.50	$8,939.00	$9,421.00	Fixed	8/22/2026
Cannabis Business Screening Application (ZA Review)	36.30.85	$9,212.00	$9,709.00	Fixed	8/22/2026
CC&R Review Amendment (Admin Review)	36.56.15	$1,011.00	$1,065.00	Fixed	8/22/2026
CC&R Review - New (Admin Review)	36.56.15	$3,835.00	$4,042.00	Fixed	8/22/2026
Recorded Document Preparation:[(1)]					
Covenant or Notice of Development Restrictions	36.56.15	$1,420.00	$1,496.00	Fee + County Recording Fee	8/22/2026
Mills Act Agreement	36.56.15	$2,619.00	$2,760.00	Fee + County Recording Fee	8/22/2026
All Other Recorded Documents	36.56.15	$3,574.00	$3,766.00	Fee + County Recording Fee	8/22/2026

FEE SCHEDULE - COMMUNITY DEVELOPMENT DEPARTMENT

TITLE	STATE/ CITY CODE/ COUNCIL POLICY (CP)/ OTHER	FISCAL YEAR 2025-26 ADOPTED	FISCAL YEAR 2026-27 RECOM.	FEE BASIS	EFFECTIVE DATE
Development Agreement:					
Annual Review	36.54.30	$2,408.00	$2,538.00	Fixed	8/22/2026
Historic Preservation Permit (HP):					
Application for Designation (ZA and Council Review)	36.56.15	$9,449.00	$9,959.00	Fixed	8/22/2026
For City Designated Property Review (ZA Review)	36.56.15	$5,957.00	$6,278.00	Fixed	8/22/2026
For State or National Eligible/Designated Property Review (ZA and Council Review)	36.56.15	$10,775.00	$11,356.00	Fixed	8/22/2026
Informal Review	36.56.15	$3,004.00	$3,166.00	Fixed	8/22/2026
Preliminary Application per State Law (e.g. SB 330, etc.)	Gov. Code Sec. Section 65941.1(a); 36.56.15	$1,779.00	$1,875.00	Fixed	8/22/2026
Renoticing Fee[(1)]	36.56.15 & 36.56.20	$1,549.00	$1,632.00	Per Rescheduled Hearing	8/22/2026
Staff Research Fee		$175.00	$184.00	Per hour (1 hr. min)	8/22/2026
Gatekeeper Pre-Authorization Application (Council Review)	36.56.15	$12,410.00	$13,080.00	Fixed	8/22/2026
Gatekeeper Pre-Authorization Application - Project less than 1 acre (Council Review)	36.56.15	$9,307.00	$9,809.00	Fixed	8/22/2026
Conditional Use Permit (CUP) - New/Modification (ZA Review):					
Child-Care Center	36.56.15	$1,892.00	$1,994.00	Fixed	8/22/2026
New Minor CUP (e.g. Parking Reduction)	36.56.15	$6,028.00	$6,353.00	Fixed	8/22/2026
Nonprofit Housing Needs, Meals, and Similar Programs Operated by Nonprofit Agencies	36.56.15	$1,584.00	$1,669.00	Fixed	8/22/2026
For Residential Use < 10 units/rooms/beds; and For Nonresidential Use (ZA Review)	36.56.15	$9,243.00	$9,742.00	Fixed	8/22/2026
Development Review Permit (DRP):					
Art/Mural Installation	36.56.15	N/A	$300.00	Fixed	8/22/2026
Fence Exception up to 7' without Neighbor Authorization in R1/R2 Districts (Admin. Review)	36.56.15	$1,580.00	$1,665.00	Fixed	8/22/2026
Child-Care Centers (ZA Review)	36.56.15	$2,064.00	$2,175.00	Fixed	8/22/2026

FEE SCHEDULE - COMMUNITY DEVELOPMENT DEPARTMENT

TITLE	STATE/ CITY CODE/ COUNCIL POLICY (CP)/ OTHER	FISCAL YEAR 2025-26 ADOPTED	FISCAL YEAR 2026-27 RECOM.	FEE BASIS	EFFECTIVE DATE
Major Floor Area Ratio (FAR) Exception in R1 Districts (ZA Review)	36.56.15	$6,063.00	$6,390.00	Fixed	8/22/2026
Minor FAR Exception in R1 Districts (Admin Review)	36.56.15	$2,817.00	$2,969.00	Fixed	8/22/2026
Code Compliance Review in R1/R2 Districts –(Admin. Review)	36.56.15	$660.00	$695.00	Fixed	8/22/2026
Minor Site and Facade Modifications, Code Compliance Review in All Other Districts (Admin. Review)	36.56.15	$1,145.00	$1,206.00	Fixed	8/22/2026
Change of Use - Nonresidential (Admin. Review)	36.56.15	$1,817.00	Eliminate	~~Fixed~~	7/1/2026
New Multifamily Residential or Nonresidential Accessory Structure(s) (Admin. Review)	36.56.15	$1,246.00	$1,313.00	Fixed	8/22/2026
Major Site and Facade Changes for Multifamily Residential and Nonresidential Buildings, No New Square Feet (Admin Review)	36.56.15	$7,412.00	$7,812.00	Fixed	8/22/2026
Multifamily Residential and Nonresidential Building Additions < 1,000 Square Feet –(Admin. Review)	36.56.15	$10,483.00	$11,049.00	Fixed	8/22/2026
Multifamily Residential and Nonresidential Building Additions ≥ 1,000 Square Feet (ZA Review)	36.56.15	$16,170.00	$17,043.00	Fixed	8/22/2026
New Multifamily Residential Building(s) with < 10 units; New Nonresidential Building(s) < 15,000 Square Feet; or any New Mixed-Use Building in combination (ZA Review)	36.56.15	$26,137.00	$27,548.00	Fixed	8/22/2026
Development Services Contract Consultant	36.56.15	Consultant contract + appropriate administration and other department support components	Eliminate	~~Hour~~	7/1/2026
Heritage Tree Removal Permit (HTR):					
For Multifamily Residential or Nonresidential Property - removal due to construction activity (ZA Review)	32.29; 36.56.15	$5,132.00	$5,409.00	Fixed	8/22/2026

FEE SCHEDULE - COMMUNITY DEVELOPMENT DEPARTMENT

TITLE	STATE/ CITY CODE/ COUNCIL POLICY (CP)/ OTHER	FISCAL YEAR 2025-26 ADOPTED	FISCAL YEAR 2026-27 RECOM.	FEE BASIS	EFFECTIVE DATE
Initial Study/Environmental Review:[(1)]					
Compliance Certification Letter/Form	N/A	$1,225.00	$1,291.00	Fixed	8/22/2026
Maps, Subdivisions, and Adjustments:					
Lot Line Adjustment (Admin Review)	28.18.15	$3,558.00	$3,750.00	Fixed	8/22/2026
Lot Merger (Subdivision Comm. Review)	28.16.10	$6,104.00	$6,433.00	Fixed	8/22/2026
Preliminary Parcel Map (Subdivision Comm. Review)	28.3.10	$8,635.00	$9,101.00	Fixed	8/22/2026
Preliminary Parcel Map for an Urban Lot Split (Admin Review)	28.4.05	$3,213.00	$3,386.00	Fixed	8/22/2026
Tentative Map for < 10 Residential Fee Simple Lots (Subdivision Comm. and Council Review)	28.5.05	$12,172.00	$12,829.00	Fixed	8/22/2026
Mobile Home Park Permit (MHPP):					
Major Modification (ZA review)	36.56.15	$11,391.00	$12,006.00	Fixed	8/22/2026
Minor Modification (Admin Review)	36.56.15	$2,712.00	$2,858.00	Fixed	8/22/2026
New Construction (ZA Review)	36.56.15	$17,301.00	$18,235.00	Fixed	8/22/2026
Planned Community Permit (PCP):					
Building Addition of ≤ 2,000 Square Feet (ZA Review or Per Precise Plan)	36.56.15	$11,545.00	$12,168.00	Fixed	8/22/2026
Major Site and Façade Modifications, No New Square Footage (Admin. Review or Per Precise Plan)	36.56.15	$7,412.00	$7,812.00	Fixed	8/22/2026
Minor Site or Façade Modifications, Code Compliance Review (Admin. Review)	36.56.15	$1,620.00	$1,707.00	Fixed	8/22/2026
Building Addition of > 2,000 Square Feet (ZA and Council Review, or Per Precise Plan)	36.56.15	$23,916.00	$25,207.00	Fixed	8/22/2026
Provisional Use Permit (PUP) - New/Modification (ZA Review):					
Child-Care Center	36.56.15	$1,892.00	$1,994.00	Fixed	8/22/2026
Minor PUP (e.g. Rooftop Amenity)	36.56.15	$6,028.00	$6,353.00	Fixed	8/22/2026
Nonprofit Housing Needs, Meals, and Similar Programs Operated by Nonprofit Agencies	36.56.15	$1,584.00	$1,669.00	Fixed	8/22/2026
For Residential Use < 10 units/rooms/beds; and For Nonresidential Use (ZA Review)	36.56.15	$9,243.00	$9,742.00	Fixed	8/22/2026

FEE SCHEDULE - COMMUNITY DEVELOPMENT DEPARTMENT

TITLE	STATE/ CITY CODE/ COUNCIL POLICY (CP)/ OTHER	FISCAL YEAR 2025-26 ADOPTED	FISCAL YEAR 2026-27 RECOM.	FEE BASIS	EFFECTIVE DATE
Planned Unit Development (PUD):					
Code Compliance Review (Admin. Review)	36.56.15	$1,620.00	$1,707.00	Fixed	8/22/2026
Major Modifications, including Building Addition (ZA Review)	36.56.15	$9,719.00	$10,243.00	Fixed	8/22/2026
Minor Modifications, No New Square Feet (Admin Review)	36.56.15	$3,670.00	$3,868.00	Fixed	8/22/2026
New Residential Development < 10 units/rooms/beds; or New Nonresidential Development < 15,000 Square Feet (ZA Review)	36.56.15	$26,137.00	$27,548.00	Fixed	8/22/2026
New Residential Development < 10 units/rooms/beds; or New Nonresidential Development < 15,000 Square Feet (ZA and Council Review)	36.56.15	$30,320.00	$31,957.00	Fixed	8/22/2026
Sign Permit (Admin Review):					
New	36.56.15	$660.00	$695.00	Fixed	8/22/2026
Sign Program	36.56.15	$1,294.00	$1,363.00	Fixed	8/22/2026
Special Design District Permit or Neighborhood Design Permit (Admin Review)	36.56.15	$2,578.00	$2,717.00	Fixed	8/22/2026
Street Plan Line Adoption or Amendment (EPC and Council Review)	27.59(b)	$17,110.00	$18,033.00	Fixed	8/22/2026
Temporary Use Permit (TUP, Admin Review):					
Nonprofit Housing Needs, Meals, and Similar Programs Operated by Nonprofit Agencies	36.56.15	$513.00	$540.00	Fixed	8/22/2026
Standard	36.56.15	$2,052.00	$2,162.00	Fixed	8/22/2026
Variance (ZA Review):					
In R1/R2 Districts	36.56.15	$5,957.00	$6,278.00	Fixed	8/22/2026
All Other Districts	36.56.15	$7,656.00	$8,069.00	Fixed	8/22/2026
Wireless Telecommunications Facilities:					
Tier 3 - Major Permit (ZA Review)	Gov. Code Sec. 50030; 36.56.15	$6,022.00	$6,347.00	Fixed	8/22/2026
Tier 2 - Minor Permit (Admin Review)	Gov. Code Sec. 50030; 36.56.15	$2,229.00	$2,349.00	Fixed	8/22/2026
STAFF HOURLY RATES					
Building Division:					
Assistant Building Inspector	CBC §109; CRC §R108; CFC § 107	$74.00-$112.00	Eliminate	~~Hour~~	7/1/2026

FEE SCHEDULE - COMMUNITY DEVELOPMENT DEPARTMENT

TITLE	STATE/ CITY CODE/ COUNCIL POLICY (CP)/ OTHER	FISCAL YEAR 2025-26 ADOPTED	FISCAL YEAR 2026-27 RECOM.	FEE BASIS	EFFECTIVE DATE
Building Inspector I/II	CBC §109; CRC §R108; CFC § 107	$77.00-$125.00	Eliminate	~~Hour~~	7/1/2026
Permit Center Coordinator	CBC §109; CRC §R108; CFC § 107	$96.00-$150.00	Eliminate	~~Hour~~	7/1/2026
Fire Protection Engineer	CBC §109; CRC §R108; CFC § 107	$112.00-$188.00	Eliminate	~~Hour~~	7/1/2026
Permit Technician	CBC §109; CRC §R108; CFC § 107	$66.00-$102.00	Eliminate	~~Hour~~	7/1/2026
Plan Check Engineer	CBC §109; CRC §R108; CFC § 107	$93.00-$159.00	Eliminate	~~Hour~~	7/1/2026
Plan Check Examiner	CBC §109; CRC §R108; CFC § 107	$89.00-$142.00	Eliminate	~~Hour~~	7/1/2026
Principal Fire Protection Engineer	CBC §109; CRC §R108; CFC § 107	$117.00-196.00	Eliminate	~~Hour~~	7/1/2026
Senior Building Inspector	CBC §109; CRC §R108; CFC § 107	$96.00-$150.00	Eliminate	~~Hour~~	7/1/2026
Senior Permit Technician	CBC §109; CRC §R108; CFC § 107	$74.00-$112.00	Eliminate	~~Hour~~	7/1/2026
PUBLIC BENEFIT VALUES IN PRECISE PLANS					
El Camino Real Precise Plan	Reso. No. 17914	$28.55	$28.90	Per Net New Square Foot In Excess of 1.35 Floor Area Ratio	8/22/2026
San Antonio Precise Plan	Reso. No. 17925	$28.55	$28.90	Per Net New Square Foot in Excess of the Base Floor Area Ratio	8/22/2026
East Whisman Precise Plan					
Office	Reso. No. 18399	$31.12	$31.80	Per Square Foot in Excess of 0.4 Floor Area Ratio	8/22/2026
Residential/Hotel	Reso. No. 18399	$6.23	$6.30	Per Square Foot in Excess of 1.0 Floor Area Ratio	8/22/2026

NOTE: Bold font indicates language added, and strikeout indicates language deleted.

[(1)] Technology Fee is a surcharge applied as 5% of the total permit fee for all Planning, Public Works, and Building permits in the Development Services Fund to recover a portion of the City's annual technology expenditures to accept, process, issue, and inspect development permit activites.

[(2)] Amend Endnote 14 of the Fiscal Year 2025-26 City of Mountain View Master Fee Schedule by deleting the existing language and replacing it with the following language in the Fiscal Year 2026-27 City of Mountain View Master Fee Schedule:

Delete:
Per Resolution No. 17985, total of these building permit fees (Building Permit, Building Plan Check, Electrical Permit, Electrical Plan Check, Technology Fee) for a solar (photovoltaic) installation is not to exceed $500.00 for single-family and duplex residential properties unless the solar system exceeds 15 kW as detailed below (GC 66015).
< 15 kW $500
> 15 kW $500 + $15 per kW above 15

Replace with:
For thermal systems at commercial or multifamily residential properties, the maximum fee is $1,000, plus $7 per kW thermal between 30 kWth to 260 kWth and plus $5 per kWth above 260 kWth.
For thermal systems located at properties with a single-family residence, duplex, or accessory dwelling unit, the maximum fee is $450, plus $15 per kW thermal above 10 kWth.

BUILDING AND FIRE PERMITS — ATTACHMENT B

TABLE 1-A

Effective 8/22/2026

Minimum Value	Maximum Value	Base Rate	Plus $$	For every (or fraction thereof)
1	500	77.00	0.00	0
501	2,000	77.00	10.00	100
2,001	25,000	229.00	46.00	1,000
25,001	50,000	1,300.00	33.00	1,000
50,001	100,000	2,139.00	23.00	1,000
100,001	500,000	3,304.00	18.00	1,000
500,001	1,000,000	10,752.00	15.00	1,000
1,000,001	and up	18,650.00	11.00	1,000

ELECTRIC CODE FEES — ATTACHMENT C

TABLE 1-B

Effective 8/22/2026

1. Issuing each permit.	$ 77.00				
2. Dwelling Units					
A. New one- or two family-dwellings, including all electrical wiring, devices, appliances, or equipment including service; for each 100 square feet of floor area or fraction thereof, including garage area.	$ 11.10	/100 sq. ft.			
B. New apartment houses, three or more dwelling units, not over three stories in height, including all electrical wiring, devices, appliances, or equipment not including service for each apartment unit including carports and garages.	$ 72.00				
3. Services					
A. New service, first 100 amps.	$ 24.30				
B. Each additional 100 amps or portion thereof.	$ 9.10				
C. Service change, one- or two-family dwelling units, first 100 amps.	$ 72.00				
D. Each additional 100 amps or portion thereof for a service change on a one- or two-family dwelling unit.	$ 9.10				
E. Service change on a commercial, industrial, or apartments (per apartment unit), first 100 amps.	$ 120.70				
F. Each additional 100 amps or portion thereof for a service change on a commercial, industrial, or apartment (per apartment unit).	$ 9.10				
G. Temporary service pole with meter or distribution panel.	$ 72.00				
H. Temporary use of permanent service, commercial or industrial only, with the approval of the administrative authority, per building.	$ 72.00				
4. Other Than Dwelling Units					
A. Offices, manufacturing plants, restaurants, stores, assembly buildings, R&D buildings, motels, hotels, etc., including lights, receptacles, equipment, other than motors or transformers.					
— Up to and including 5,000 sq. ft. is $0.07 per sq. ft.				$ 0.07	per sq. ft.
— $366.00 for the first 5,000 sq. ft. plus $0.04 for each additional sq. ft. from 5,001 up to and including 15,000 sq. ft.	$ 371.40	+		$ 0.04	per sq. ft.
— $732.00 for the first 15,000 sq. ft. plus $0.007 per sq. ft. for each additional sq. ft. from 15,001 and up.	$ 742.90	+		$ 0.007	per sq. ft.
B. Shell buildings and warehouses.					
— Up to and including 5,000 sq. ft. is $0.07 per sq. ft.				$ 0.07	per sq. ft.
— $366.00 for the first 5,000 sq. ft. plus $0.007 for each sq. ft. from 5,001 and up.	$ 371.40	+		$ 0.007	per sq. ft.
C. Exterior area illumination, including parking lot light poles.					
— Each fixture 200 to 1,000 watts	$ 4.06	each			
— Each fixture over 1,000 watts	$ 7.10	each			

Effective 8/22/2026

D. Motors, transformers, generators, welders, furnaces, rectifiers and water
Each Hp, KVA, KW, or portion thereof equals 1 unit.

1 - 3 units	$	9.10
4 - 6 units	$	14.20
7 - 10 units	$	16.20
11 - 15 units	$	23.30
16 - 20 units	$	35.50
21 - 30 units	$	43.60
31 - 75 units	$	62.90
76 - 100 units	$	72.00
101 - 500 units	$	96.40
over 500 units	$	120.70

5. Remodels

If the square footage method as outlined in Section 2.A is not practical, the following methods may be used to determine the appropriate fees.

A. Each five (5) items (light switches, lights, outlets, or receptacles) in combination shall equal one (1) unit.

1 - 3 units	$	9.10
4 - 6 units	$	14.20
7 - 10 units	$	16.20
11 - 15 units	$	23.30
16 - 20 units	$	35.50
21 - 30 units	$	43.60
31 - 75 units	$	62.90
76 - 100 units	$	72.00
101 - 500 units	$	96.40
over 500 units	$	120.70

B. Each subpanel added and each range, dryer, washer, washer/dryer, water heater, built-in appliance, appliance center, furnace fan, exhaust fan, kitchen hood and fan, garbage disposal, dishwasher, and circulating pump. $ 7.10 /each

C. Each branch circuit greater than 30 amps. $ 2.00 /each

6. Signs

A. Each electric self-contained sign bearing the label of an approved testing agency or fabricated by a licensed fabricating facility, including the branch circuit.

1 - 10 sq. ft.	$	47.70
11 - 20 sq. ft.	$	72.00
over 20 sq. ft.	$	120.70

NOTES:

1. Plan check fee for an electrical permit shall be sixty-five percent (65%) of the total electrical permit cost and sixty-five percent (65%) of the technology fee combined.

MECHANICAL CODE FEES — ATTACHMENT D

TABLE 1-C

Effective 8/22/2026

1. Issuing each permit.	$77.00
2. For the installation or relocation of each forced air or gravity-type furnace or burner, including ducts and vents attached to such appliance, up to and including 100,000 BTUs or 8.3 tons.	$24.30
3. For the installation or relocation of each forced air or gravity-type furnace or burner, including ducts and vents attached to such appliance over 100,000 BTUs or 8.3 tons.	$31.40
4. For the installation or relocation of each floor furnace, including vent.	$24.30
5. For the installation or relocation of each suspended heater, recessed wall heater, or floor-mounted unit heater.	$24.30
6. For the installation, relocation, or replacement of each appliance vent installed and not included in an appliance permit.	$14.20
7. For the repair of, alteration of, or addition to each heating appliance, refrigeration unit, cooling unit, absorption unit; or each heating, cooling, absorption, or evaporative cooling system, including installation of controls regulated by this Code.	$24.30
8. For the installation or relocation of each boiler or compressor, up to and including 3 horsepower; or each absorption system up to and including 100,000 BTUs or 8.3 tons.	$24.30
9. For the installation or relocation of each boiler or compressor over 3 horsepower, up to and including 15 horsepower; or each absorption system over 100,000 BTUs up to and including 500,000 BTUs or 8.3-42 tons.	$47.70
10. For the installation or relocation of each boiler or compressor over 15 horsepower, up to and including 30 horsepower; or each absorption system over 500,000 BTUs, up to and including 1,000,000 BTUs or 42-84 tons.	$62.90
11. For the installation or relocation of each boiler or compressor over 30 horsepower, up to and including 50 horsepower; or for each absorption system over 1,000,000 BTUs, up to and including 1,750,000 BTUs or 84-146 tons.	$96.40
12. For the installation or relocation of each boiler or refrigeration compressor over 50 horsepower, or each absorption system over 1,750,000 BTUs or over 146 tons.	$169.50
13. For each air-handling unit, up to and including 10,000 cubic feet per minute, including ducts attached to the cooling unit, evaporative cooler, or absorption unit for which a permit is required elsewhere in the Code.	$19.20
14. For each air-handling unit over 10,000 cubic feet per minute.	$29.40
15. For each evaporative cooler other than portable types.	$19.20
16. For each ventilation fan connected to a single duct.	$14.20

TABLE 1-C

Effective 8/22/2026

17. For each ventilation system which is not a portion of any heating or air conditioning system authorized by a permit.	$19.20
18. For the installation of each residential-type hood which is served by mechanical exhaust, including the ducts for such hood.	$19.20
19. For the installation of each commercial hood, which contains a fire suppression system and requires Fire Department inspection, served by a mechanical exhaust including the ducts for such hood.	$72.00
20. For the installation or relocation of each domestic-type incinerator.	$31.40
21. For the installation or relocation of each commercial or industrial-type incinerator.	$145.10
22. For each appliance or piece of equipment regulated by this Code, but not classed in other appliance categories or for which no other fee is listed in this Code.	$24.30

NOTES:

1. Plan check fee for a mechanical permit shall be sixty-five percent (65%) of the total mechanical permit cost and sixty-five percent (65%) of the technology fee combined.

PLUMBING CODE FEES — ATTACHMENT E

TABLE 1-D

Effective 8/22/2026

1. Issuing each permit.	$77.00
2. For each plumbing fixture or trap or set of fixtures on one trap.	$9.10
3. For the installation, alteration, or repair of water piping and/or water treatment equipment to a fixture, building, or unit.	$9.10
4. For each building sewer.	$33.40
5. Rainwater systems—per drain or downspout.	$14.20
6. For each private sewage disposal system.	$47.70
7. For each water heater, not including gas lines or vents.	$14.20
8. For each gas piping system of one (1) to four (4) outlets.	$9.10
9. For each gas piping system of five (5) or more outlets, fee per outlet.	$3.04
10. For each industrial waste pretreatment interceptor, including its trap and vent and kitchen-type grease interceptors functioning as a fixture trap.	$120.70
11. For repair or alteration of drainage or vent piping.	$9.10
12. For each lawn sprinkler system on any one meter, including backflow protection devices thereof.	$9.10
13. For vacuum breakers or any backflow protective devices on tanks, vats, etc.; or for installation of same on unprotected plumbing fixtures, including necessary water piping:	
One (1) to four (4)	$9.10
Five (5) or more each.	$3.04

NOTES:

1. Plan check fee for a plumbing permit shall be sixty-five percent (65%) of the total plumbing permit cost and sixty-five percent (65%) of the technology fee combined.

FEE SCHEDULE - COMMUNITY SERVICES DEPARTMENT

TITLE	STATE/ CITY CODE/ COUNCIL POLICY (CP)/ OTHER	FISCAL YEAR 2025-26 ADOPTED	FISCAL YEAR 2026-27 RECOM.	FEE BASIS	EFFECTIVE DATE
CENTER FOR THE PERFORMING ARTS					
~~Additional~~ Service Staff:					
House Manager	38.100	$44.00	$46.00	Hour	7/1/2026
House Manager OT	38.100	$66.00	$70.00	Hour	7/1/2026
Stagehand	38.100	$49.00	$52.00	Hour	7/1/2026
Stagehand OT	38.100	$74.00	$78.00	Hour	7/1/2026
Ticket Services Assistant	38.100	Labor + 20%	Eliminate	~~Hour~~	7/1/2026
Ticket Services Assistant OT	38.100	Labor + 20%	Eliminate	~~Hour~~	7/1/2026
Ticket Services Representative	38.100	Labor + 20%	Eliminate	~~Hour~~	7/1/2026
Ticket Services Representative OT	38.100	Labor + 20%	Eliminate	~~Hour~~	7/1/2026
Ticket Services **Supervisor** ~~Manager~~	38.100	Labor + 20%	Labor + 20%	Hour	7/1/2026
Ticket Services Manager OT	38.100	Labor + 20%	Eliminate	~~Hour~~	7/1/2026
Administrative Fee for Late Payment	38.100	$137.00	$144.00	Fixed	7/1/2026
Additional Marketing Services ~~Audience Services and Marketing~~	38.100	Labor + Mat. + 20%	Labor + Mat. + 20%	Variable	7/1/2026
Additional Cleaning ~~Cleaning and Restorations~~	38.100	Labor + Mat. + 20%	$250.00	~~Variable~~ **Hour**	7/1/2026
Facility Use Fee (FUF)—~~based on highest ticket value of arrangement (event)~~ (excludes school **matinee** ~~time performances~~)	N/A	$2.00	Eliminate	~~Ticket $0.01-$29.99 plus comp tickets >10% of capacity~~	7/1/2026
	N/A	$3.00	$3.00	~~Ticket ≥$30.00 plus comp tickets >10% of capacity~~ **All Ticket**	7/1/2026
Late Booking	38.100	Labor + 20%	Eliminate	~~Hour~~	7/1/2026
Office Additional Supplies	38.100	Cost + 20%	Eliminate	~~Cost Recovery~~	7/1/2026
Technical Services	38.100	Labor + Mat. + 20%	Eliminate	~~Variable~~	7/1/2026
Damage Repair	38.100	N/A	Cost + 20%	Cost Recovery	7/1/2026
Alcohol Permit Fee For Reception	38.100	N/A	$125.00	Event	7/1/2026
Returned Check Fee	38.100	N/A	$75.00	Fixed	7/1/2026
Event Change Fee [1]					
Changes made by client within 30 days of event start date	38.100	N/A	$100	Fixed	7/1/2026
Changes made by client within 7 days of event start date through event end date	38.100	N/A	$250	Fixed	7/1/2026
Ticket Services:					
Fax/Mail/Phone	38.100	$3.00	Eliminate	~~Ticket~~	7/1/2026
Group Orders (≥10 tickets)	38.100	$23.00	$25.00	Order	7/1/2026
Mailing Labels	38.100	Labor + Mat. + 20%	Eliminate	~~Variable~~	7/1/2026
Mailing List Services	38.100	Labor + Mat. + 20%	Eliminate	~~Variable~~	7/1/2026
Order Report	38.100	Labor + 20%	Eliminate	~~Cost~~	7/1/2026
Sales > 50% Capacity (TheatreWorks only per contract)	38.100	$1.50	Eliminate	~~Ticket~~	7/1/2026

FEE SCHEDULE - COMMUNITY SERVICES DEPARTMENT

TITLE	STATE/ CITY CODE/ COUNCIL POLICY (CP)/ OTHER	FISCAL YEAR 2025-26 ADOPTED	FISCAL YEAR 2026-27 RECOM.	FEE BASIS	EFFECTIVE DATE
Sales Report	38.100	Labor + 20%	Eliminate	~~Daily~~	7/1/2026
Subscription Series Setup[2]	38.100	$250.00	$250.00	Variable	7/1/2026
Support Personnel	38.100	Labor + 20%	Eliminate	~~Cost~~	7/1/2026
Ticket Purchase Convenience Fee:					
$0.00-$10.00	38.100	No Charge	Eliminate	~~Ticket~~	7/1/2026
$10.01-$15.00	38.100	$2.50	Eliminate	~~Ticket~~	7/1/2026
$15.01-$25.00	38.100	$3.00	Eliminate	~~Ticket~~	7/1/2026
$25.01-$45.00	38.100	$4.00	Eliminate	~~Ticket~~	7/1/2026
$0.00-$45.00	38.100	N/A	$3.00	Ticket	7/1/2026
$45.01-$65.00	38.100	$5.50	$5.00	Ticket	7/1/2026
>$65.00	38.100	$7.50	$7.00	Ticket	7/1/2026
Ticket Reprint (nonsubscribers)	38.100	$1.00 or $5.00	Eliminate	~~Ticket or Order~~	7/1/2026
Ticket Services Reports	38.100	Labor + Mat. + 20%	Eliminate	~~Variable~~	7/1/2026
Ticket Services Setup	38.100	Labor + Mat. + 20%	Eliminate	~~Variable~~	7/1/2026
Ticket Supplies	38.100	Cost + 20%	Eliminate	~~Variable~~	7/1/2026
Transaction (web sale)	38.100	$5.00	Eliminate	~~Order~~	7/1/2026
Ticket Stock:					
MainStage (online contract)	38.101	$30.00	Eliminate	~~Event~~	7/1/2026
SecondStage (online contract)	38.101	$20.00	Eliminate	~~Event~~	7/1/2026
Resident Company					
Dressing Rooms/Green Room	38.101/CP H-5	$15.00	Eliminate	~~Hour~~	7/1/2026
	38.101/CP H-5	$175.00	Eliminate	~~Day (includes overnight)~~	7/1/2026
	38.101/CP H-5	$1,175.00	Eliminate	~~Week (7 days)~~	7/1/2026
~~Lobby~~ **Rotunda**[3]	38.101/CP H-5	$75.00	$75.00	Hour	7/1/2026
MainStage:					
Weekend:					
8 Hours/1 Ticketed Performance[4], [5], [6], [7]	38.101/CP H-5	$1,130 or 9-25% of gross year 1; $1,310 or 9-25% of gross year 2; $1,520 or 9-25% of gross year 3	FY 2026-27: $1,310 or 9-25% of gross revenue; FY 2027-28: $1,520 or 9-25% of gross revenue	Event	7/1/2026
8 Hours/1 Nonticketed Performance[4], [8]	38.101/CP H-5	$1,856 year 1; $2,153 year 2; $2,498 year 3	FY 2026-27: $2,153; FY 2027-28: $2,498	Event	7/1/2026
Event/Additional Hours	38.101/CP H-5	$93 year 1; $108 year 2; $125 year 3	FY 2026-27: $108; FY 2027-28: $125	Hour	7/1/2026
Nonevent/Technical/Rehearsal [9]	38.101/CP H-5	$93 year 1; $108 year 2; $125 year 3	FY 2026-27: $108; FY 2027-28: $125	Hour	7/1/2026

FEE SCHEDULE - COMMUNITY SERVICES DEPARTMENT

TITLE	STATE/ CITY CODE/ COUNCIL POLICY (CP)/ OTHER	FISCAL YEAR 2025-26 ADOPTED	FISCAL YEAR 2026-27 RECOM.	FEE BASIS	EFFECTIVE DATE
Weekday:					
8 Hours/1 Ticketed Performance[~~(4),~~ (5), (6), (7)]	38.101; CP H-5	$725 or % of gross year 1; $841 or % of gross year 2; $976 or % of gross year 3	FY 2026-27: $841 or 9-25% of gross revenue; FY 2027-28: $976 or 9-25% of gross revenue	Event	7/1/2026
8 Hours/1 Nonticketed Performance[~~(4),~~ (8)]	38.101; CP H-5	$1,450 year 1; $1,682 year 2; $1,951 year 3	FY 2026-27: $1,682; FY 2027-28: $1,951	Event	7/1/2026
Event/Additional Hours	38.101; CP H-5	$93 year 1; $108 year 2; $125 year 3	FY 2026-27: $108; FY 2027-28: $125	Hour	7/1/2026
Nonevent/Technical/Rehearsal [(9)]	38.101; CP H-5	$93 year 1; $108 year 2; $125 year 3	FY 2026-27: $108; FY 2027-28: $125	Hour	7/1/2026
ParkStage:					
8 Hours/1 Ticketed Performance[(5), ~~(6),~~ (7)]	38.101; CP H-5	$232 or % of gross year 1; $269 or % of gross year 2; $304 or % of gross year 3	FY 2026-27: $269 or 9-25% of gross revenue; FY 2027-28: $304 or 9-25% of gross revenue	Event	7/1/2026
8 Hours/1 Nonticketed Performance[(8), ~~(9)~~]	38.101; CP H-5	$232 year 1; $269 year 2; $304 year 3	FY 2026-27: $269; FY 2027-28: $304	Event	7/1/2026
Event/Additional Hours	38.101; CP H-5	$23 year 1; $27 year 2; $31 year 3	FY 2026-27: $27; FY 2027-28: $31	Hour	7/1/2026
Nonevent/Technical/Rehearsal (weekday and weekend)[(9)]	38.101; CP H-5	$23 year 1; $27 year 2; $31 year 3	FY 2026-27: $27; FY 2027-28: $31	Hour	7/1/2026
Rehearsal Studio (no min.; no tech or front-of-house services)	38.101; CP H-5	$29 year 1; $34 year 2; $39 year 3	FY 2026-27: $34; FY 2027-28: $39	Hour	7/1/2026
~~Scene Shop/~~Storage[~~(3)~~]	38.101; CP H-5	$50.00	$50.00	Hour	7/1/2026
	38.101; CP H-5	$510.00	$510.00	Day (includes overnight)	7/1/2026
	38.101; CP H-5	$3,575.00	Eliminate	~~Week (7 days)~~	7/1/2026

FEE SCHEDULE - COMMUNITY SERVICES DEPARTMENT

TITLE	STATE/ CITY CODE/ COUNCIL POLICY (CP)/ OTHER	FISCAL YEAR 2025-26 ADOPTED	FISCAL YEAR 2026-27 RECOM.	FEE BASIS	EFFECTIVE DATE
SecondStage:					
8 Hours/1 Ticketed Performance[~~(6),~~ (7)]	38.101; CP H-5	$232 or % of gross year 1; $269 or % of gross year 2; $304 or % of gross year 3	FY 2026-27: $269 or 9-25% of gross revenue; FY 2027-28: $304 or 9-25% of gross revenue	Event	7/1/2026
8 Hours/1 Nonticketed Performance[(8)]	38.101; CP H-5	$406 year 1; $471 year 2; $546 year 3	FY 2026-27: $471; FY 2027-28: $546	Event	7/1/2026
Event/Additional Hours	38.101; CP H-5	$23 year 1; $27 year 2; $31 year 3	FY 2026-27: $27; FY 2027-28: $31	Hour	7/1/2026
Meeting (M-F 8:00 a.m. - 5:00 p.m.; 1-hour increments, no min.; no tech or front-of-house services)	38.101; CP H-5	$23 year 1; $27 year 2; $31 year 3	Eliminate	~~Hour~~	7/1/2026
Nonevent/Technical/Rehearsal (weekday and weekend)[(3), (9)]	38.101; CP H-5	$23 year 1; $27 year 2; $31 year 3	FY 2026-27: $27; FY 2027-28: $31	Hour	7/1/2026
All Nonprofits (501(c)(3))					
Dressing Rooms/Green Room	38.101/CP H-5	$15.00	Eliminate	~~Hour~~	7/1/2026
	38.101/CP H-5	$175.00	Eliminate	~~Day (includes overnight)~~	7/1/2026
	38.101/CP H-5	$1,175.00	Eliminate	~~Week (7 days)~~	7/1/2026
~~Lobby~~ **Rotunda**[(3)]	38.101/CP H-5	$75.00	$75.00	Hour	7/1/2026
MainStage:					
Weekend:					
8 Hours/1 Ticketed Performance[~~(2),~~ (3), (4), (5), (7)]	38.101/CP H-5	$1,650 or 9%-20% gross	$1,975 or 9% - 25% gross	Event	7/1/2026
8 Hours/1 Nonticketed Performance[(3), ~~(4),~~ (6), (8)]	38.101/CP H-5	$2,275.00 (incl. $600.00 FUF)	$2,275.00	Event	7/1/2026
Event/Additional Hours[(3)]	38.101/CP H-5	$175.00	$200.00	Hour	7/1/2026
Nonevent/Technical/Rehearsal[(3), (9)]	38.101/CP H-5	$175.00	$200.00	Hour	7/1/2026
Weekday:					
8 Hours/1 Ticketed Performance[(3), (5), (7)]	38.101; CP H-5	$1,650 or 9%-25% of gross	$1,775 or 9% - 25% gross	Event	7/1/2026
8 Hours/1 Nonticketed Performance[(3), (6), (8)]	38.101; CP H-5	$1,650.00	$1,975.00	Event	7/1/2026
Event/Additional Hours[(3)]	38.101; CP H-5	$130.00	$155.00	Hour	7/1/2026
Nonevent/Technical/Rehearsal[(3), (9)]	38.101; CP H-5	$130.00	$155.00	Hour	7/1/2026

FEE SCHEDULE - COMMUNITY SERVICES DEPARTMENT

TITLE	STATE/ CITY CODE/ COUNCIL POLICY (CP)/ OTHER	FISCAL YEAR 2025-26 ADOPTED	FISCAL YEAR 2026-27 RECOM.	FEE BASIS	EFFECTIVE DATE
ParkStage:					
8 Hours/1 Ticketed Performance[~~(2),~~ (3), (7)]	38.101; CP H-5	$440 or 9%-25% of gross	$440 or 9%-25% of gross	Event	7/1/2026
8 Hours/1 Nonticketed Performance[(3), (6), (8), (9)]	38.101; CP H-5	$440.00	$440.00	Event	7/1/2026
~~Scene Shop/~~Storage[~~(3)~~]	38.101; CP H-5	$50.00	$50.00	Hour	7/1/2026
	38.101; CP H-5	$510.00	$510.00	Day (includes overnight)	7/1/2026
	38.101; CP H-5	$3,575.00	Eliminate	~~Week (7 days)~~	7/1/2026
SecondStage:					
8 Hours/1 Ticketed Performance[~~(2), (3),~~ (5), (7)]	38.101; CP H-5	$475 or 9%-25% of gross	$500 or 9%-25% of gross	Event	7/1/2026
8 Hours/1 Nonticketed Performance[~~(2), (3),~~ (6), (8)]	38.101; CP H-5	$550.00 (incl. $150.00 FUF)	$600.00	Event	7/1/2026
Event/Additional Hours[~~(2),~~ (3)]	38.101; CP H-5	$75.00	$75.00	Hour	7/1/2026
Meeting (M-F 8:00 a.m. - 5:00 p.m.; 1-hour increments, no min.; no tech or front of house services)	38.101; CP H-5	$75.00	Eliminate	~~Hour~~	7/1/2026
Nonevent/Technical/Rehearsal (weekday and weekend)[~~(2),~~ (3), (9)]	38.101; CP H-5	$75.00	$75.00	Hour	7/1/2026
~~All~~ Commercial					
Dressing Rooms/Green Room	38.101/CP H-5	$40.00	Eliminate	~~Hour~~	7/1/2026
	38.101/CP H-5	$400.00	Eliminate	~~Day (includes overnight)~~	7/1/2026
	38.101/CP H-5	$2,775.00	Eliminate	~~Week (7 days)~~	7/1/2026
~~Lobby~~ **Rotunda**[(3)]	38.101/CP H-5	$175.00	$250.00	Hour	7/1/2026
Lobby (if Stage also rented)	38.101; CP H-5	$130.00	Eliminate	~~Hour~~	7/1/2026
MainStage:					
8 Hours/1 Ticketed Performance[(5), (7), (8)]	38.101/CP H-5	$3,300 + 7.5% of gross	$3,300 + 7.5% of gross	Event	7/1/2026
8 Hours/1 Nonticketed Performance[(6), (8)]	38.101/CP H-5	$4,300.00	$4,300.00	Event	7/1/2026
Nonevent/Technical/ Rehearsal[(9)]	38.101/CP H-5	$250.00	$250.00	Hour	7/1/2026
ParkStage:					
8 Hours/1 Ticketed Performance[(5), (7)]	38.101/CP H-5	$880.00 + 7.5% Gross	$880.00 + 7.5% Gross	Event	7/1/2026
8 Hours/1 Nonticketed Performance[(6), (8)]	38.101; CP H-5	$880.00	$880.00	Event	7/1/2026
Nonevent/Technical/Rehearsal (weekday and weekend)[(9)]	38.101; CP H-5	$100.00	$100.00	Hour	7/1/2026
~~Scene Shop/~~Storage[~~(3)~~]	38.101; CP H-5	$85.00	$85.00	Hour	7/1/2026
	38.101; CP H-5	$900.00	$900.00	Day (includes overnight)	7/1/2026
	38.101; CP H-5	$6,350.00	Eliminate	~~Week (7 days)~~	7/1/2026

FEE SCHEDULE - COMMUNITY SERVICES DEPARTMENT

TITLE	STATE/ CITY CODE/ COUNCIL POLICY (CP)/ OTHER	FISCAL YEAR 2025-26 ADOPTED	FISCAL YEAR 2026-27 RECOM.	FEE BASIS	EFFECTIVE DATE
SecondStage:					
8 Hours/1 Ticketed Performance[5], [7]	38.101; CP H-5	$950.00 + 7.5% Gross	$950.00 + 7.5% Gross	Event	7/1/2026
8 Hours/1 Nonticketed Performance[6], [8]	38.101; CP H-5	$1,100.00 (incl. $150.00 FUF)	$1,100.00	Event	7/1/2026
Meeting (M-F 8:00 a.m. - 5:00 p.m.; 1-hour increments, no min.; no tech or front of house services)	38.101; CP H-5	$150.00	Eliminate	~~Hour~~	7/1/2026
Nonevent/Technical/Rehearsal (weekday and weekend)[9]	38.101; CP H-5	$150.00	$150.00	Hour	7/1/2026
~~Technical~~ **Production** Services					
Marley Floor:					
MainStage	38.101; CP H-5	$125.00	$127.00	Performance or Rehearsal (incl. tape)	7/1/2026
SecondStage	38.101; CP H-5	$75.00	$76.00	Performance or Rehearsal (incl. tape)	7/1/2026
Follow Spot	38.101; CP H-5	$7.50	Eliminate	~~Follow Spot/ Performance or Rehearsal~~	7/1/2026
Lighting Gel	38.100	Cost + 20%	Eliminate	~~Arrangement~~	7/1/2026
Piano Use:					
Steinway Rental, includes one tuning	38.100	$350.00	$350.00	~~Arrangement~~ **Contract** (including initial tuning)	7/1/2026
Additional Piano Use (>6 uses)	38.100	20% of Initial Use (see above)	Eliminate	~~Performance and/or Rehearsal~~	7/1/2026
Audio Systems:					
Plaza Audio System	38.100	$1,000.00	Eliminate	~~Full System/ Performance or Rehearsal~~	7/1/2026
Portable Audio System	38.100	$20.00 (included in ParkStage rental)	Eliminate	~~Performance or Rehearsal~~	7/1/2026
Specialty **& Wireless** Microphone	38.100	$15.00	$15.00	Microphone/ Performance or Rehearsal	7/1/2026
Video Projector Rental:					
Wireless Microphone	38.100	$15.00	Eliminate	~~Microphone/ Performance or Rehearsal~~	7/1/2026
FORESTRY/PARKS					
Heritage Tree:					
Application	32.28-32.30	$169.00	$178.00	First Tree/Site	7/1/2026

FEE SCHEDULE - COMMUNITY SERVICES DEPARTMENT

TITLE	STATE/ CITY CODE/ COUNCIL POLICY (CP)/ OTHER	FISCAL YEAR 2025-26 ADOPTED	FISCAL YEAR 2026-27 RECOM.	FEE BASIS	EFFECTIVE DATE
Additional Tree	32.28-32.30	$58.00	$61.00	Tree/Site	7/1/2026
Removal Appeal	32.31	$325.00	$350.00	Fixed	7/1/2026
Security Deposit	Community Tree Master Plan	Permit+Cost	Eliminate	~~Fixed~~	7/1/2026
Tree Replacement	Community Tree Master Plan	$1,785.00	$1,881.00	Tree	7/1/2026
RECREATION					
Aquatics:					
Aquatics classes (Aquacize, Aquatic Fitness, Deep Water Exercise):					
Lap Swim Day Pass (NR)	38.8	$7.50	$9.00	Day	
Lap Swim Day Pass - Senior (R)	38.8	N/A	$3.00	Day	7/1/2026
Lap Swim Day Pass - Senior (NR)	38.8	N/A	$5.00	Day	7/1/2026
Lap Swim Pass (R)	38.8	$99.00	$102.00	Pass (25 swims)	7/1/2026
Lap Swim Pass (NR)	38.8	$124.00	$143.00	Pass (25 swims)	7/1/2026
Lap Swim Pass—Senior (R)	38.8	$34.00	$40.00	Pass (25 swims)	7/1/2026
Lap Swim Pass—Senior (NR)	38.8	$43.00	$62.00	Pass (25 swims)	7/1/2026
Pool Rental:					
Lifeguard—MV Resident/ Business	38.8	$27.00	Eliminate	~~Hour~~	7/1/2026
Lifeguard—Nonresident	38.8	$29.00	Eliminate	~~Hour~~	7/1/2026
Lifeguard	38.8	N/A	$28.00	Hour	7/1/2026
Recreation Swim Day Pass:					
Adult (NR)	38.8	$6.25	$8.00	Day	7/1/2026
Child (NR)	38.8	$5.00	$6.00	Day	7/1/2026
Senior (R)	38.8	N/A	$4.00	Day	7/1/2026
Senior (NR)	38.8	N/A	$6.00	Day	7/1/2026
Family (R)	38.8	$11.00	$15.00	Day	7/1/2026
Family (NR)	38.8	$20.00	$30.00	Day	7/1/2026
Spectator	38.8	$3.00	Eliminate	~~Day~~	7/1/2026
Spectator (NR)	38.8	$4.00	Eliminate	~~Day~~	7/1/2026
Recreation Swim Season Pass:					
Family **(Residents Only)**	38.8	$155.00	$155.00	Pass	7/1/2026
Banners:					
Banner Application	22.58	$175.00	$184.00	Fixed	7/1/2026
Banner Hanging:					
Castro Street	22.58	$368.00	$388.00	Fixed/Banner	7/1/2026
El Camino Real	22.58	$368.00	$388.00	Fixed/Banner	7/1/2026
Light Post	22.58	Variable	Eliminate	~~Full Cost~~	7/1/2026
Camps:					
Elementary (including sports):					
Resident	38.8	$5.00-$7.00	$5.10-$7.10	Hour + trip fees	7/1/2026
Nonresident	38.8	$6.25-$8.75	$6.50-$9.00	Hour + trip fees	7/1/2026
Preschool (R)	38.8	$7.75	$7.85	Hour	7/1/2026
Preschool (NR)	38.8	$9.75	$9.85	Hour	7/1/2026
Teen (R)	38.8	$4.50-$5.50	$4.60-$5.60	Hour + trip fees	7/1/2026
Teen (NR)	38.8	$6.00-$7.00	$6.10-$7.10	Hour + trip fees	7/1/2026
Classes:					
Holiday (R)	38.8	$16.00-$25.00	$16.25-$25.50	Hour	7/1/2026
Holiday (NR)	38.8	$20.00-$31.00	$20.25-$32.00	Hour	7/1/2026

FEE SCHEDULE - COMMUNITY SERVICES DEPARTMENT

TITLE	STATE/ CITY CODE/ COUNCIL POLICY (CP)/ OTHER	FISCAL YEAR 2025-26 ADOPTED	FISCAL YEAR 2026-27 RECOM.	FEE BASIS	EFFECTIVE DATE
Preschool/Playschool/School Year/Tot Time (R)	38.8	$7.75	$7.85	Hour	7/1/2026
Preschool/Playschool/School Year/Tot Time (NR)	38.8	$9.75	$9.85	Hour	7/1/2026
Dances:					
Senior (Advance)	N/A	$4.25	Eliminate	~~Event~~	7/1/2026
Senior (At Door)	N/A	$5.00	Eliminate	~~Event~~	7/1/2026
Deer Hollow Farm:					
Summer Camps:					
S. C. Co. or MROSD Res.	38.8; MROSD	$258.00	Eliminate	~~Week~~	7/1/2026
Dog Classes/Shows, Rentals	38.17	$768.00	Eliminate	~~Annual (1 night/ week/year)~~	7/1/2026
Facility and Field Reservation/Rental:					
BBQ Reservations:					
Group Cancellation (**at least** ~~within~~ 2 weeks **prior**)	38.6.e	$22.00	$25.00	Fixed	7/1/2026
Family Table Cancellation (at least 2 weeks prior)	38.6.e	N/A	$5.00	Fixed	7/1/2026
Family Tables (day of)	38.6.e	$21.00	Eliminate	~~Table~~	7/1/2026
Group (half-day) (9:00 a.m. to 2:00 p.m. or 3:00 p.m. to sunset)	38.6.e	$77.00	Eliminate	~~Section~~	7/1/2026
Cancellation of Facility Rental (Aquatic Facilities):					
Within 1 month	38.3.g; CP H-5	N/A	50%	of Rental Fee	7/1/2026
Within 3 months	38.3.g; CP H-5	N/A	25%	of Rental Fee	7/1/2026
Within 6 months	38.3.g; CP H-5	N/A	10%	of Rental Fee	7/1/2026
Facility Rentals - Adobe Building:					
Nonprofit/Community Group:					
Peak (one-time/year special)	38.3.g; CP H-5	$92.00	Eliminate	~~Hour~~	7/1/2026
Peak (subsequent to one-time/year special)	38.3.g; CP H-5	$182.00	Eliminate	~~Hour~~	7/1/2026
Facility Rentals—Community Center—Elm Room:					
MV Resident/Business:					
Peak	38.3.g; CP H-5	$38.00	Eliminate	~~Hour~~	7/1/2026
Field Rentals:					
Application (R) (does not apply to Council-Recognized Youth Sports Organizations (CRYSO)/Youth Nonprofit (YNP)/school rental	38.3.g	$26.00	Eliminate	~~Fixed~~	7/1/2026
Application (NR)	38.3.g	$32.00	Eliminate	~~Fixed~~	7/1/2026
Processing Fees:					
Class Refunds/Transfers~~/Contract Amendments, etc.~~	38.3 g; 38.8	$5.00	$5.00	Transaction	7/1/2026
Yard Sale Plot	38.8	$21.00	Eliminate	~~Space~~	7/1/2026
SHORELINE AT MOUNTAIN VIEW					
Boat Launch:					
Sailboats	N/A	$5.00	Eliminate	~~Fixed~~	7/1/2026
Other	N/A	$4.00	Eliminate	~~Fixed~~	7/1/2026

FEE SCHEDULE - COMMUNITY SERVICES DEPARTMENT

TITLE	STATE/ CITY CODE/ COUNCIL POLICY (CP)/ OTHER	FISCAL YEAR 2025-26 ADOPTED	FISCAL YEAR 2026-27 RECOM.	FEE BASIS	EFFECTIVE DATE
Special Event:					
~~Parks~~ **Trails** and Open Space Worker Fee	38.3.g; CP H-5	$297.87	$314.00	Hour	7/1/2026
SHORELINE GOLF LINKS					
Membership Program					
Senior Member (Resident)	Agreement	N/A	$1,969.00	Annual	7/1/2026
Senior Member (Non-resident)	Agreement	N/A	$3,420.00	Annual	7/1/2026
Regular Member (Resident)	Agreement	N/A	$2,500.00	Annual	7/1/2026
Regular Member (Non-resident)	Agreement	N/A	$3,780.00	Annual	7/1/2026
Initial Set-up	Agreement	N/A	$99.00	One Time	7/1/2026
Frequent Player - Resident:					
Junior (≤17) (Annual)	38.8	$465.00	Eliminate	~~Fixed~~	7/1/2026
Junior Initial Set-Up	38.8	$99.00	Eliminate	~~Junior Plan (One-Time)~~	7/1/2026
Regular Play (Annual)—Gold	38.8	$3,355.00	Eliminate	~~Fixed~~	7/1/2026
Regular Play (Annual Family)	38.8	$5,000.00	Eliminate	~~Fixed~~	7/1/2026
Regular (M-F/Annual) - Silver	38.8	$2,300.00	Eliminate	~~Fixed~~	7/1/2026
Regular (M-F/Annual Family)	38.8	$3,000.00	Eliminate	~~Fixed~~	7/1/2026
Regular (M-F/Quarterly)	38.8	$710.00	Eliminate	~~Fixed~~	7/1/2026
Regular Initial Set-Up	38.8	$149.00	Eliminate	~~Plan (One-Time)~~	7/1/2026
Senior (M-F/Annual)	38.8	$1,790.00	Eliminate	~~Fixed~~	7/1/2026
Senior (M-F/Annual Family)	38.8	$2,860.00	Eliminate	~~Fixed~~	7/1/2026
Senior (M-F/Quarterly)	38.8	$535.00	Eliminate	~~Fixed~~	7/1/2026
Senior Initial Set-Up	38.8	$99.00	Eliminate	~~Senior Plan (One-Time)~~	7/1/2026
Twilight (Annual)	38.8	$1,435.00	Eliminate	~~Fixed~~	7/1/2026
Twilight (Annual Family)	38.8	$2,295.00	Eliminate	~~Fixed~~	7/1/2026
Twilight Initial Set-Up	38.8	$99.00	Eliminate	~~Twilight Plan (One-Time)~~	7/1/2026
Frequent Player - Non-Resident:					
Junior (≤17) (Annual)	38.8	$515.00	Eliminate	~~Fixed~~	7/1/2026
Junior Initial Set-Up	38.8	$99.00	Eliminate	~~Junior Plan (One-Time)~~	7/1/2026
Regular Play (Annual)—Gold	38.8	$3,600.00	Eliminate	~~Fixed~~	7/1/2026
Regular Play (Annual Family)	38.8	$5,350.00	Eliminate	~~Fixed~~	7/1/2026
Regular (M-F/Annual) - Silver	38.8	$2,475.00	Eliminate	~~Fixed~~	7/1/2026
Regular (M-F/Annual Family)	38.8	$3,195.00	Eliminate	~~Fixed~~	7/1/2026
Regular (M-F/Quarterly)	38.8	$775.00	Eliminate	~~Fixed~~	7/1/2026
Regular Initial Set-Up	38.8	$149.00	Eliminate	~~Plan (One-Time)~~	7/1/2026
Senior (M-F/Annual)	38.8	$1,860.00	Eliminate	~~Fixed~~	7/1/2026
Senior (M-F/Annual Family)	38.8	$3,000.00	Eliminate	~~Fixed~~	7/1/2026
Senior (M-F/Quarterly)	38.8	$565.00	Eliminate	~~Fixed~~	7/1/2026
Senior Initial Set-Up	38.8	$99.00	Eliminate	~~Senior Plan (One-Time)~~	7/1/2026
Twilight (Annual)	38.8	$1,545.00	Eliminate	~~Fixed~~	7/1/2026
Twilight (Annual Family)	38.8	$2,300.00	Eliminate	~~Fixed~~	7/1/2026
Twilight Initial Set-Up	38.8	$99.00	Eliminate	~~Twilight Plan (One-Time)~~	7/1/2026

FEE SCHEDULE - COMMUNITY SERVICES DEPARTMENT

TITLE	STATE/ CITY CODE/ COUNCIL POLICY (CP)/ OTHER	FISCAL YEAR 2025-26 ADOPTED	FISCAL YEAR 2026-27 RECOM.	FEE BASIS	EFFECTIVE DATE
Green Fees (18 holes):					
Super Twilight:					
Regular	Agreement	Up to $30.00	Up to $33.00	Fixed	7/1/2026
Resident	Agreement	Up to $22.00	Up to $24.00	Fixed	7/1/2026
Weekday (M-F):					
Mid-Day ~~Afternoon~~ (March-October, 2 hours prior to twilight) **Resident**	Agreement	Up to $37.00	Up to $50.00	Fixed	7/1/2026
Mid-Day (March-October, 2 hours prior to twilight) Resident	Agreement	N/A	Up to $41.00	Fixed	7/1/2026
Regular	Agreement	Up to $52.00	Up to $55.00	Fixed	7/1/2026
Resident	Agreement	Up to $45.00	Up to $46.00	Fixed	7/1/2026
Senior (≥60)	Agreement	Up to $41.00	Up to $44.00	Fixed	7/1/2026
Senior Resident (≥60)	Agreement	Up to $34.00	Up to $35.00	Fixed	7/1/2026
Twilight Back 9 Regular	Agreement	Up to $39.00	Up to $40.00	Fixed	7/1/2026
Twilight Back 9 Resident	Agreement	Up to $30.00	Up to $31.00	Fixed	7/1/2026
All Others	Agreement	Up to $46.00	Up to $50.00	Fixed	7/1/2026
Weekends/Holidays:					
Junior (≤17)	Agreement	Up to $23.00	Up to $26.00	Fixed	7/1/2026
Regular	Agreement	Up to $68.00	Up to $70.00	Fixed	7/1/2026
Resident	Agreement	Up to $59.00	Up to $61.00	Fixed	7/1/2026
Twilight Back 9 Regular	Agreement	Up to $39.00	Up to $42.00	Fixed	7/1/2026
Lessons:					
Contract Instructor:					
November-March	Agreement	$500.00 (min.)	$600.00 (min.) per individual instructor	Month (as established in individual contract)	7/1/2026
April-October	Agreement	$600.00 (min.)	$1,200.00 (min.) per individual instructor	Month (as established in individual contract)	7/1/2026
Staff Instruction:					
Lesson with Head Pro	Agreement	N/A	Up to $180/hour	Hourly Individual Lesson	7/1/2026
Lesson with Assistant Pro	Agreement	N/A	Up to $150/hour	Hourly Individual Lesson	7/1/2026
Group Lesson - Adult	Agreement	N/A	Up to $150	Variable Length, Per Adult	7/1/2026
Advanced Junior Golf Academy - Annual Tuition	Agreement	N/A	Up to $5,000	Annual	7/1/2026
Advanced Junior Golf Academy - Monthly Tuition	Agreement	N/A	Up to $650	Monthly	7/1/2026
Intermediate Junior Golf Group Class	Agreement	N/A	Up to $500	Monthly	7/1/2026
Loyalty Program:					
Annual Fee	Agreement	$50.00	$75.00	Fixed	7/1/2026
Green Fees—Super Twilight:					
Regular	Agreement	$29.00	Up to $26.00	Fixed	7/1/2026

FEE SCHEDULE - COMMUNITY SERVICES DEPARTMENT

TITLE	STATE/ CITY CODE/ COUNCIL POLICY (CP)/ OTHER	FISCAL YEAR 2025-26 ADOPTED	FISCAL YEAR 2026-27 RECOM.	FEE BASIS	EFFECTIVE DATE
Resident	Agreement	$21.00	Up to $17.00	Fixed	7/1/2026
Green Fees—Weekday—Players Club:					
Regular	Agreement	Up to $50.00	Up to $48.00	Fixed	7/1/2026
Resident	Agreement	Up to $42.00	Up to $39.00	Fixed	7/1/2026
Senior (≥60)	Agreement	Up to $39.00	Up to $37.00	Fixed	7/1/2026
Senior Resident (≥60)	Agreement	Up to $32.00	Up to $28.00	Fixed	7/1/2026
Twilight Regular	Agreement	Up to $36.00	Up to $33.00	Fixed	7/1/2026
Twilight Back 9 Resident	Agreement	Up to $29.00	Up to $24.00	Fixed	7/1/2026
Green Fees—Weekend/Holidays—Players Club:					
Regular	Agreement	Up to $65.00	Up to $63.00	Fixed	7/1/2026
Resident	Agreement	Up to $56.00	Up to $54.00	Fixed	7/1/2026
Twilight Back 9 Regular	Agreement	Up to $37.00	Up to $35.00	Fixed	7/1/2026
Twilight Back 9 Resident	Agreement	Up to $30.00	Up to $25.00	Fixed	7/1/2026
NCGA/PWGA Member Club Play Day Rates:					
Shoreline Seniors	Agreement	Up to $32.00	Up to $34.00	Fixed	7/1/2026
Shoreline Women	Agreement	Up to $32.00	Up to $34.00	Fixed	7/1/2026
Shoreline Golf Club	Agreement	Up to $52.00	Up to $54.00	Fixed	7/1/2026
Golf Car:					
18 Holes	Agreement	$38.00	$40.00	Day	7/1/2026
Member Clubs	Agreement	$19.00	Eliminate	~~Day~~	7/1/2026
Rentals:					
Range Balls—Weekday:					
Jumbo Bucket	Agreement	$18.00	$20.00	Fixed/Player	7/1/2026
Range Balls—Weekends/Holidays:					
Jumbo Bucket	Agreement	$20.00	$22.00	Fixed/Player	7/1/2026
Large Bucket	Agreement	$19.00	$20.00	Fixed/Player	7/1/2026
Tournaments:					
All Day Course Closure (depending on time of year and staff approval):					
Friday ~~(per player min.)~~	Agreement	Up to $80.00	Up to $10,000	~~Fixed/Player Additional~~ Flat Rate	7/1/2026
Saturday ~~(per player min.)~~	Agreement	Up to $90.00	Up to $15,000	~~Fixed/Player Additional~~ Flat Rate	7/1/2026
Shotgun Tournaments:					
Shotgun Tournament Premium (min. 60 players):					
Friday	Agreement	Up to $82.00	Up to $85.00	Fixed/Player Additional	7/1/2026
Saturday	Agreement	Up to $92.00	Up to $115.00	Fixed/Player Additional	7/1/2026
Other Tournament:					
Golf Car Rental (mandatory)	Agreement	$19.00	$20.00	Fixed/Player	7/1/2026

NOTE: Bold font indicates language added, and strikeout indicates language deleted.

(1) Fee applies to each change. No limit.

TITLE	STATE/ CITY CODE/ COUNCIL POLICY (CP)/ OTHER	FISCAL YEAR 2025-26 ADOPTED	FISCAL YEAR 2026-27 RECOM.	FEE BASIS	EFFECTIVE DATE

[2] Amend Endnote 32 of the Fiscal Year 2025-26 City of Mountain View Master Fee Schedule by deleting the existing language and replacing it with the following language in the Fiscal Year 2026-27 City of Mountain View Master Fee Schedule:
Delete:
The fee structure for nonprofit renters of the SecondStage may be applied to booking events that are live performances (music, theatre, dance, or comedy improvisation (not film/video)).
Replace with:
Subscription series: the charge will appear on the first production invoice of a series.

[3] Amend Endnote 27 of the Fiscal Year 2025-26 City of Mountain View Master Fee Schedule by deleting the existing language and replacing it with the following language in the Fiscal Year 2026-27 City of Mountain View Master Fee Schedule:
Delete:
Minimum four hours required for use of any café, dressing or green rooms, lobby, rehearsal studio, scene shop, or storage.
Replace with:
Minimum four hours required for all reservations, except Rotunda associated with the rental of a stage, which is reserved in one (1) hour increments.

[4] Amend Endnote 11 of the Fiscal Year 2025-26 City of Mountain View Master Fee Schedule by deleting the existing language and replacing it with the following language in the Fiscal Year 2026-27 City of Mountain View Master Fee Schedule:
Delete:
Base fees are rounded to the nearest $25.00.
Replace with:
Weekends are Friday, Saturday and Sunday

[5] Amend Endnote 26 of the Fiscal Year 2025-26 City of Mountain View Master Fee Schedule by deleting the existing language and replacing it with the following language in the Fiscal Year 2026-27 City of Mountain View Master Fee Schedule:
Delete:
Assessed on single tickets (not subscription tickets) if TheatreWorks (TW) total ticket sales exceeds 50% of total event capacity (per TW contract).
Replace with:
The multiple ticketed performance day rate is 1.5 times the single performance rate.

[6] Amend Endnote 28 of the Fiscal Year 2025-26 City of Mountain View Master Fee Schedule by deleting the existing language and replacing it with the following language in the Fiscal Year 2026-27 City of Mountain View Master Fee Schedule:
Delete:
Percentage of gross receipts depends on each Home Company contract approved by Council.
Replace with:
Non-ticketed performance(s) require 100% of the estimated fees due at the time of the installment payment.

[7] Amend Endnote 29 of the Fiscal Year 2025-26 City of Mountain View Master Fee Schedule by deleting the existing language and replacing it with the following language in the Fiscal Year 2026-27 City of Mountain View Master Fee Schedule:
Delete:
Includes basic staff (Ticket Office Manager, Ticket Representative, Usher).
Replace with:
Includes Audience and Client Services Supervisor, Ticket Representatives, and Ushers.

TITLE	STATE/ CITY CODE/ COUNCIL POLICY (CP)/ OTHER	FISCAL YEAR 2025-26 ADOPTED	FISCAL YEAR 2026-27 RECOM.	FEE BASIS	EFFECTIVE DATE

[8] Amend Endnote 30 of the Fiscal Year 2025-26 City of Mountain View Master Fee Schedule by deleting the existing language and replacing it with the following language in the Fiscal Year 2026-27 City of Mountain View Master Fee Schedule:
Delete:
Includes basic staff (Usher).
Replace with:
Includes Ushers.

[9] Amend Endnote 31 of the Fiscal Year 2025-26 City of Mountain View Master Fee Schedule by deleting the existing language and replacing it with the following language in the Fiscal Year 2026-27 City of Mountain View Master Fee Schedule:
Delete:
All Nonevent/Technical/Rehearsal: minimum of four hours required for use of any stage will be capped at 10 hours.
Replace with:
All Nonevent/Technical/Rehearsal: minimum of four hours required for use of any stage.

FEE SCHEDULE - FINANCE AND ADMINISTRATIVE SERVICES DEPARTMENT

TITLE	STATE/ CITY CODE/ COUNCIL POLICY (CP)/ OTHER	FISCAL YEAR 2025-26 ADOPTED	FISCAL YEAR 2026-27 RECOM.	FEE BASIS	EFFECTIVE DATE
Business License Replacement	GC 7922.575(b)	$23.00	$24.00	Fixed	7/1/2026
Business License Report:					
Electronic	GC 7922.575(b)	$25.00	Eliminate	~~Fixed~~	7/1/2026
Hard Copy	GC 7922.530(a), CP B-3	$25.00	Eliminate	~~Fixed~~	7/1/2026
	GC 7922.530(a), CP B-3	+ $0.25	Eliminate	~~Page~~	7/1/2026
Short-Term Rental Registration[(1)]	44.5c	$259.00	$272.00	Annual (calendar)	1/1/2027
Taxi Permits:[(1)]					
Taxi Company	30.2	$2,102.00	$2,215.00	Biennial (fixed, 2-year cycle)	1/1/2027
Taxi Vehicle Permit	30.2	$344.00	$362.00	Biennial (fixed, 2-year cycle)	1/1/2027
Vendor Permits:					
Mobile Vendor[(1)]	15.17.b	$124.00	$130.00	Annual (calendar)	1/1/2027

NOTE: Bold font indicates language added, and strikeout indicates language deleted.

[(1)] For permit cycles beginning on or after January 1, regardless of the payment date.

FEE SCHEDULE - FIRE DEPARTMENT

TITLE	STATE/ CITY CODE/ COUNCIL POLICY (CP)/ OTHER	FISCAL YEAR 2025-26 ADOPTED	FISCAL YEAR 2026-27 RECOM.	FEE BASIS	EFFECTIVE DATE
HAZARDOUS MATERIALS					
Electronic/Computer Entry of Hazardous Materials Management Plan Data	24	$118.00	Eliminate	~~Hour (1-hour min.)~~	7/1/2026
Hazardous Materials Permit for the following hazard classes					
Miscellaneous Hazardous Materials—(Liquids, Solids)	24	$164.00-QR1	Eliminate	~~Annual~~	7/1/2026
	24	$202.00-QR2	Eliminate	~~Annual~~	7/1/2026
	24	$246.00-QR3	Eliminate	~~Annual~~	7/1/2026
	24	$284.00-QR4	Eliminate	~~Annual~~	7/1/2026
	24	$326.00-QR5	Eliminate	~~Annual~~	7/1/2026
	24	See QR6	Eliminate	~~Annual~~	7/1/2026
Combustible Liquids, Flammable (Liquids, Solids), and Nonflammable (Gas)	24	$164.00-QR1	Eliminate	~~Annual~~	7/1/2026
	24	$246.00-QR2	Eliminate	~~Annual~~	7/1/2026
	24	$326.00-QR3	Eliminate	~~Annual~~	7/1/2026
	24	$409.00-QR4	Eliminate	~~Annual~~	7/1/2026
	24	$489.00-QR5	Eliminate	~~Annual~~	7/1/2026
	24	See QR6	Eliminate	~~Annual~~	7/1/2026
Corrosive (Gas, Liquids, Solids), Cryogen, Flammable (Gas), Explosives, Infectious Substances, and Oxidizers (Gas, Liquids, Solids)	24	$164.00-QR1	Eliminate	~~Annual~~	7/1/2026
	24	$326.00-QR2	Eliminate	~~Annual~~	7/1/2026
	24	$489.00-QR3	Eliminate	~~Annual~~	7/1/2026
	24	$571.00-QR4	Eliminate	~~Annual~~	7/1/2026
	24	$650.00-QR5	Eliminate	~~Annual~~	7/1/2026
	24	See QR6	Eliminate	~~Annual~~	7/1/2026
Poisonous Materials (Gas, Liquids, Solids), Spontaneous Combustible Materials, Dangerous When Wet Materials (Liquids, Solids), and Organic Peroxides	24	$144.00-QR1	Eliminate	~~Annual~~	7/1/2026
	24	$326.00-QR2	Eliminate	~~Annual~~	7/1/2026
	24	$489.00-QR3	Eliminate	~~Annual~~	7/1/2026
	24	$650.00-QR4	Eliminate	~~Annual~~	7/1/2026
	24	$816.00-QR5	Eliminate	~~Annual~~	7/1/2026
	24	See QR6	Eliminate	~~Annual~~	7/1/2026
Radioactive	24	$203.00-QR1-QR5 See QR6	Eliminate	~~Annual~~	7/1/2026
Hazardous Materials Fire Safety Permits:					
Emergency Response (Hazardous Materials Specialist)	24	$132.00 plus equipment costs	Eliminate	~~Hour~~	7/1/2026
Hazardous Materials Late Renewal/Reinspection:					
Hazardous Materials Third and Subsequent Reinspection(s)	24	$572.00	$603.00	Hour	7/1/2026
Closures and Plan Review:					
Hazardous Materials Facility Closure Review/Inspection	24	$324.00	$341.00	Hour (2-hour min.)	7/1/2026
Plan Check and Plan Review Inspection	24	$248.00	$261.00	Hour **(2-hour minimum)**	7/1/2026
Underground Storage Tank Closure/Demolition:					
First Tank	24	$248.00	$261.00	Hour (2-hour min.)	7/1/2026
Each Additional Tank	24	$248.00	$261.00	Hour (1-hour min.)	7/1/2026

FEE SCHEDULE - FIRE DEPARTMENT

TITLE	STATE/ CITY CODE/ COUNCIL POLICY (CP)/ OTHER	FISCAL YEAR 2025-26 ADOPTED	FISCAL YEAR 2026-27 RECOM.	FEE BASIS	EFFECTIVE DATE
On-Demand Mobile Fueling:					
Operating Permit:					
Demonstration and Equipment Inspection (initial and/or change in conditions)	14; IFC 105	$288.00	$304.00	Hour (2-hour min.)	7/1/2026
Site Permit:					
Plan Review and Site Inspection (initial and/or change in conditions)	14; IFC 105	$288.00	$304.00	Hour (2-hour min.)	7/1/2026
ENVIRONMENTAL SAFETY					
Wastewater/Stormwater:					
Plan Check and Plan Review Inspection	35	$210.00	$221.00	Hour (2-hour min.)	7/1/2026
Inspection/Reinspection	N/A	$210.00	$221.00	Hour (2-hour min.)	7/1/2026
Waste Water/Storm Water Permits:					
Waste Water/Storm Water Permits		$72.00	Eliminate	~~Fixed~~	7/1/2026
FIRE AND BUILDING SAFETY					
Fire Inspections (temporary installations/events):					
All Other	14; IFC 105	$325.00	$343.00	Hour (2-hour min.)	7/1/2026
Carnivals	14; IFC 105	$325.00	$343.00	Hour (2-hour min.)	7/1/2026
Christmas Tree Lot	14; IFC 105	$325.00	$343.00	Hour (2-hour min.)	7/1/2026
Fairs	14; IFC 105	$325.00	$343.00	Hour (2-hour min.)	7/1/2026
Fireworks Display	14; IFC 105	$325.00	$343.00	Hour (2-hour min.)	7/1/2026
Haunted Houses	14; IFC 105, Reso 17968	$325.00	$343.00	Hour (2-hour min.)	7/1/2026
Live Audiences	14; IFC 105, Reso 17968	$325.00	$343.00	Hour (2-hour min.)	7/1/2026
Production Facility	14; IFC 105, Reso 17968	$325.00	$343.00	Hour (2-hour min.)	7/1/2026
Pumpkin Patch	14; IFC 105, Reso 17968	$325.00	$343.00	Hour (2-hour min.)	7/1/2026
Pyrotechnical Special Effects	14; IFC 105	$325.00	$343.00	Hour (2-hour min.)	7/1/2026
Special Inspection of Temporary Installation	14; IFC 105	$325.00	$343.00	Hour (2-hour min.)	7/1/2026
Temporary Membrane Structures, Tents, Canopies	14; IFC 105	$325.00	$343.00	Hour (2-hour min.)	7/1/2026
After-Hours or Weekend Duty: M-F, 5:00 p.m. to 6:59 a.m. and Saturday, Sunday, and Holidays	14	$325.00	$343.00	Hour (2-hour min.)	7/1/2026
Reinspections (third and subsequent)	14	$460.00	$485.00	Hour	7/1/2026

FEE SCHEDULE - FIRE DEPARTMENT

TITLE	STATE/ CITY CODE/ COUNCIL POLICY (CP)/ OTHER	FISCAL YEAR 2025-26 ADOPTED	FISCAL YEAR 2026-27 RECOM.	FEE BASIS	EFFECTIVE DATE
Fire Suppression Reports:					
Extended Consultation/ Preconstruction Conference	14	$203.00	$214.00	Hour	7/1/2026
Multi-Housing Inspection:					
Hotels and Motels	25.77	$155.00	$163.00	Hour (2-hour min.)	7/1/2026
Reinspections:					
Hotels and Motels	25.78	$155.00	$163.00	Hour (2-hour min.)	7/1/2026
Multi-Housing	25.79	$155.00	$163.00	Hour (2-hour min.)	7/1/2026
Valid Service Request	25.81	$155.00	$163.00	Hour (2-hour min.)	7/1/2026
SUPPRESSION					
Emergency Response Reimbursement:					
Battalion Chief	GC 53150; HSC 13009.6	$399.00	$419.00	Hour (1/2-hour increments)	7/1/2026
Deputy Fire Marshal	GC 53150; HSC 13009.6	$286.00	$301.00	Hour **(1/2-hour increments)**	7/1/2026
Engine/Truck**/USAR** (3-person)	GC 53150; HSC 13009.6	$620.00	$653.00	Hour (1/2-hour increments)	7/1/2026
Event Team (4-person)	GC 53150; HSC 13009.6	$693.00	$730.00	Hour (1/2-hour increments)	7/1/2026
Public Safety Social Media/ Community Coordinator	GC 53150; HSC 13009.6	$155.00	$163.00	Hour (1/2-hour increments)	7/1/2026
Rescue Company	GC 53150; HSC 13009.6	$214.00	Eliminate	~~Hour (1/2-hour increments)~~	7/1/2026

NOTE: Bold font indicates language added, and strikeout indicates language deleted.

FEE SCHEDULE - HOUSING DEPARTMENT

TITLE	STATE/ CITY CODE/ COUNCIL POLICY (CP)/ OTHER	FISCAL YEAR 2025-26 ADOPTED	FISCAL YEAR 2026-27 RECOM.	FEE BASIS	EFFECTIVE DATE
Below-Market-Rate:[(1)]					
BMR In-Lieu-Ownership	36.40.10, Resolution 18370	$67.08	$91.00	Per Net New Habitable Square Foot	8/22/2026
BMR In-Lieu-Rental	36.40.10, Resolution 18197, 18370	$117.65	$98.00	Per Net New Habitable Square Foot	8/22/2026
BMR In-Lieu-Rowhouse/Townhouse Ownership Residential Projects	36.40.10, Resolution 18370	$152.74	$118.00	Per Net New Habitable Square Foot	8/22/2026
Housing Impact: [(1)]					
Commercial/Entertainment/ Hotel/Retail:					
First 25,000 square feet	36.40.55.b, Reso 16666	$2.17	$2.20	Per Net New Square Foot	8/22/2026
25,000+ square feet	36.40.55.b, Reso 16666	$3.72	$3.78	Per Net New Square Foot	8/22/2026
High-Tech/Industrial/Office:					
First 10,000 square feet	36.40.65.b; Reso 16666, 17938	$17.03	$17.29	Per Net New Square Foot	8/22/2026
10,000+ square feet	36.40.65.b; Reso 16666, 17938	$35.09	$35.62	Per Net New Square Foot	8/22/2026
Staff Hourly Rates:					
Affordable Housing Manager		$248.00	Eliminate	~~Hour~~	7/1/2026
Housing Specialist II		$130.00	Eliminate	~~Hour~~	7/1/2026
Housing Officer		$194.00	Eliminate	~~Hour~~	7/1/2026
Senior Housing Officer		$175.00	Eliminate	~~Hour~~	7/1/2026
Principal Housing Officer		$218.00	Eliminate	~~Hour~~	7/1/2026
Senior Management Analyst		$207.00	Eliminate	~~Hour~~	7/1/2026
Analyst II		$171.00	Eliminate	~~Hour~~	7/1/2026
Senior Administrative Assistant		$244.00	Eliminate	~~Hour~~	7/1/2026
AFFORDABLE HOUSING LOAN FEES					
City Loan Fees:					
Underwriting ~~Origination~~ Fee	Resolution 18698	$26,700.00 + reimbursement for outside legal counsel	$27,100.50 + reimbursement for outside legal counsel	Transaction	7/1/2026
Refinance and Recapitalization Fee	Resolution 18698	$16,020.00 + reimbursement for outside legal counsel	$16,260.30 + reimbursement for outside legal counsel	Transaction	7/1/2026
Loan Servicing Fee	Resolution 18698	$41.00	$42.23	Unit	7/1/2026
Affordability Restriction Monitoring Fee	Resolution 18698	$82.00	$84.46	Unit	7/1/2026
BMR PROGRAM IMPLEMENTATION - ALTERNATIVE **COMPLIANCE** ~~MITIGATION~~					
Evaluation of Alternative **Compliance** ~~Mitigation~~ Proposal	Resolution 18996	$32,000.00	$32,728.00	Application	7/1/2026

FEE SCHEDULE - HOUSING DEPARTMENT

TITLE	STATE/ CITY CODE/ COUNCIL POLICY (CP)/ OTHER	FISCAL YEAR 2025-26 ADOPTED	FISCAL YEAR 2026-27 RECOM.	FEE BASIS	EFFECTIVE DATE
Land Dedication RFP Cost Recovery	Resolution 18996	$950,000.00	$1,001,300.00	Per Site	7/1/2026
COMMUNITY STABILIZATION AND FAIR RENT ACT (CSFRA)/RENTAL HOUSING COMMITTEE (RHC)					
Rental Housing Fee	Charter Article XVII, Sec. 1709(j)(1)	$130.00	$143.00	Annually per Rental Unit	7/1/2026
Late Fees:					
Failure to Pay Rental Housing Fee	Charter Article XVII, Sec. 1709(d)(13)	4% unpaid balance if not paid by Feb. 1	4% of the unpaid balance, if not paid by Jan 31	Per Month **on Feb 1 and every month thereafter**	7/1/2026
Failure to Register Covered Units	Charter Article XVII, Sec. 1709(d)(13)	$25.00	$25 if not registered by Jan 31	~~Per unit on Feb 2 and every 30 days thereafter~~ **Per unit, Per Month on Feb 1 and every month thereafter**	7/1/2026
MOBILE HOME RENT STABILIZATION ORDINANCE (MHRSO)					
Space Rental Fee	MHRSO Sec. 46.1.45	$142.00	$142.00	Annually per Mobile Home Rental Space	7/1/2026
Late Fees:					
Failure to Pay Annual Rental Space Fee	MHRSO Sec. 46.1.45(a)(13)	4% unpaid balance if not paid by Feb. 1	4% of the unpaid balance, if not paid by Jan 31	Per Month **on Feb 1 and every month thereafter**	7/1/2026
Failure to Register Covered Units	MHRSO Sec. 46.1.45(a)(13)	$25.00	$25 if not registered by Jan 31	~~Per unit on Feb 2 and every 30 days thereafter~~ **Per space, Per Month on Feb 1 and every month thereafter**	7/1/2026

NOTE: Bold font indicates language added, and strikeout indicates language deleted.

[(1)] Previously authorized by the City Council to be modified annually by the prior year Consumer Price Index increase as part of the annual budget process.

FEE SCHEDULE - INFORMATION TECHNOLOGY DEPARTMENT

TITLE	STATE/ CITY CODE/ COUNCIL POLICY (CP)/ OTHER	FISCAL YEAR 2025-26 ADOPTED	FISCAL YEAR 2026-27 RECOM.	FEE BASIS	EFFECTIVE DATE
Production of GIS Map[(1)]	N/A	$54.00	$99.00	Hour	7/1/2026

[(1)] Multiyear inflationary adjustment to the fee, as it has not been updated since FY 2003-04.

FEE SCHEDULE - POLICE DEPARTMENT

TITLE	STATE/ CITY CODE/ COUNCIL POLICY (CP)/ OTHER	FISCAL YEAR 2025-26 ADOPTED	FISCAL YEAR 2026-27 RECOM.	FEE BASIS	EFFECTIVE DATE
Adult Entertainment:					
Application	26.54	$1,619.00	$1,706.00	Initial	7/1/2026
Renewal	26.54	$809.00	$853.00	Annual	7/1/2026
Cannabis:					
Cannabis Business Background Screening	9	$1,500.00	$1,581.00	Application	7/1/2026
Cannabis Business Registration—Initial	9	$55,000.00	$57,970.00	Registration Application	7/1/2026
Cannabis Business Registration Renewal	9	$54,000.00	$56,916.00	Annual Application	7/1/2026
Cannabis Business Owner, Manager, Employee, or Contractor Registration—Initial	9	$1,300.00	$1,370.00	Registration Application	7/1/2026
Cannabis Business Owner, Manager, Employee, or Contractor Registration Renewal	9	$850.00	$896.00	Annual Application	7/1/2026
Delivery Registration—Initial	9	$1,875.00	$1,976.00	Registration Application	7/1/2026
Delivery Registration Renewal	9	$1,690.00	$1,781.00	Annual Application	7/1/2026
Card Rooms:					
Dealer Application	9.14	$485.00	$511.00	Biennial	7/1/2026
Dealer Renewal	9.14	$323.00	$340.00	Biennial	7/1/2026
Permit Application	9.4	$1,619.00	$1,706.00	Initial	7/1/2026
Citation Sign-Off:					
Nonresident	N/A	$46.00	$48.00	Fixed	7/1/2026
Clearance Letters:					
Letter	N/A	$46.00	$48.00	Fixed	7/1/2026
Concealed Weapon (CCW) Permit:					
Permit	GC §12053	$460.00	$485.00	Fixed	7/1/2026
Renewal	GC §12053	$375.00	$395.00	Fixed	7/1/2026
State	GC §12054	$17.00	Eliminate	~~State Cost~~	7/1/2026
State (Initial Permit)	GC §12054	N/A	$93.00	Standard 2 Years State Cost	7/1/2026
State (Renewal Permit)	GC §12054	N/A	$52.00	Standard 2 Years State Cost	7/1/2026
Dance Permit (public and private)	26.29	$46.00	$48.00	Fixed	7/1/2026
Fingerprints:					
Applicant Rolling Fee	N/A	$30.00	$30.00	Fixed	7/1/2026
Going Out of Business:					
Permit	6.7	$83.00	$87.00	In Business <2 years	7/1/2026
Permit	6.7	$40.00	$42.00	In Business >2 years	7/1/2026
Permit Extension	6.3	$40.00	$42.00	30-Day Extension	
Hot Tub:					
Business Permit Application	9.53	$970.00	$1,022.00	Initial	7/1/2026
Business Renewal	9.53	$645.00	$680.00	Annual	7/1/2026
Manager	9.57	$485.00	$511.00	Initial	7/1/2026

FEE SCHEDULE - POLICE DEPARTMENT

TITLE	STATE/ CITY CODE/ COUNCIL POLICY (CP)/ OTHER	FISCAL YEAR 2025-26 ADOPTED	FISCAL YEAR 2026-27 RECOM.	FEE BASIS	EFFECTIVE DATE
Live Entertainment:					
Permit	26.29	$363.00	$383.00	Initial	7/1/2026
Renewal	26.29	$242.00	$255.00	Annual	7/1/2026
Permit (w/ dance)	26.29	$363.00	$383.00	Initial	7/1/2026
Renewal (w/ dance)	26.29	$242.00	$255.00	Annual	7/1/2026
Massage Business:					
Massage Establishment Permit	BPC §4600, et seq. 9.24	$227.00	$239.00	Initial	7/1/2026
Massage Establishment Renewal	BPC §4600, et seq. 9.32	$227.00	$239.00	Annual	7/1/2026
Miscellaneous:					
Parade Permit	22	$613.00	$646.00	Parade	7/1/2026
Pool/Billiard Room Permit	26.12-.13	$647.00	$682.00	Fixed	7/1/2026
Rotation Tow Service Contract Application	Contract	$222.00	Eliminate	~~Fixed~~	7/1/2026
Parking Citations:					
Administrative Fee—Not Displaying Handicapped Placard	N/A	$43.00	$44.00	Fixed	7/1/2026
City Park—Operate any Vehicle (moving or parked)	38.9(f)	$53.00	$54.00	Fixed	7/1/2026
City Park—Park or Stop Other than Where Authorized	38.9(g)	$53.00	$54.00	Fixed	7/1/2026
City Park—Parked Abandoned/ Wrecked Vehicle Over 72 Hours	39.16(b)	$50.00	$51.00	Fixed	7/1/2026
City Park—Vehicle Parked After Hours	38.13(c)	$156.00	$158.00	Fixed	7/1/2026
1-Hour Parking Zones	19.96	$57.00	$58.00	Fixed	7/1/2026
2-Hour Parking Zones	19.95	$57.00	$58.00	Fixed	7/1/2026
3-Hour Parking Zones	19.94	$57.00	$58.00	Fixed	7/1/2026
2-Hour Parking Zones—24 Hours a Day	19.95.2	$57.00	$58.00	Fixed	7/1/2026
3-Hour Parking Zones—3-Hour No Return	19.95.1a	$57.00	$58.00	Fixed	7/1/2026
12-Minute Parking Zones	19.98	$57.00	$58.00	Fixed	7/1/2026
24-Minute Parking Zones	19.97	$57.00	$58.00	Fixed	7/1/2026
Blocking or Obstructing Alley	19.89	$50.00	$51.00	Fixed	7/1/2026
Double Parking Prohibited	19.64	$48.00	$49.00	Fixed	7/1/2026
Leave Key in Parked Vehicle	21.39	$50.00	$51.00	Fixed	7/1/2026
Limited Curb Parking Space: Right-of-Way	19.69	$48.00	$49.00	Fixed	7/1/2026
No Parking of Vehicles Over 6' in Height	19.99.6	$57.00	$58.00	Fixed	7/1/2026
No Parking Zones	19.99	$57.00	$58.00	Fixed	7/1/2026
No Parking Zones—2:00 a.m. to 7:00 p.m.	19.99.2	$57.00	$58.00	Fixed	7/1/2026
No Parking Zones—7:00 a.m. to 6:00 p.m.	19.99.5	$57.00	$58.00	Fixed	7/1/2026
No Parking Zones—Middlefield Road-Crittenden School Athletic Park	19.99.3	$57.00	$58.00	Fixed	7/1/2026

FEE SCHEDULE - POLICE DEPARTMENT

TITLE	STATE/ CITY CODE/ COUNCIL POLICY (CP)/ OTHER	FISCAL YEAR 2025-26 ADOPTED	FISCAL YEAR 2026-27 RECOM.	FEE BASIS	EFFECTIVE DATE
No Parking Zone Near Schools	19.99.4	$57.00	$58.00	Fixed	7/1/2026
No Parking Zones to Prevent Flooding	19.82	$48.00	$49.00	Fixed	7/1/2026
No Stopping Zones	19.99.1	$57.00	$58.00	Fixed	7/1/2026
Obstruction of Street Sidewalk Parking Lot	19.67	$48.00	$49.00	Fixed	7/1/2026
Park or Leave Vehicle for Washing Service	19.75	$48.00	$49.00	Fixed	7/1/2026
Park/Stand/Stop for Loading or Unloading Only	19.87	$48.00	$49.00	Fixed	7/1/2026
Park/Stand/Stop in Passenger Loading Zone	19.88	$48.00	$49.00	Fixed	7/1/2026
Parking Adjacent to Schools	19.76	$48.00	$49.00	Fixed	7/1/2026
Parking Commercial Vehicle Over 10,000 Pounds on Residential Streets	19.79.1	$113.00	$115.00	Fixed	7/1/2026
Parking Commercial Vehicles Restricted	19.65	$110.00	$112.00	Fixed	7/1/2026
Parking Improperly Within Single Space	19.68	$50.00	$51.00	Fixed	7/1/2026
Parking in Bus Zone	19.91	$50.00	$51.00	Fixed	7/1/2026
Parking in Excess of 72 Hours	19.72	$113.00	$115.00	Fixed	7/1/2026
Parking in Excess of 5 Hours	19.93	$50.00	$51.00	Fixed	7/1/2026
Parking in Excess of Time (as established by the City for each specific area)	19.92	$50.00	$51.00	Fixed	7/1/2026
Parking in Same Lot Excess Time	19.95.1	$50.00	$51.00	Fixed	7/1/2026
Parking in Violation of Curb Markings	19.8	$50.00	$51.00	Fixed	7/1/2026
Parking More than One Hour from 2:00 a.m. to 6:00 a.m.	19.71	$50.00	$51.00	Fixed	7/1/2026
Parking of Certain Commercial Vehicles on Certain Streets Prohibited	19.79.2	$113.00	$115.00	Fixed	7/1/2026
Parking on Hills	19.73	$48.00	$49.00	Fixed	7/1/2026
Parking Prohibited for Street Cleaning	19.92.4	$113.00	$115.00	Fixed	7/1/2026
Parking Prohibited on Narrow Streets	19.79.4	$48.00	$49.00	Fixed	7/1/2026
Parking Prohibited on Streets Adjacent to Class II Bikeways	19.79.3	$48.00	$49.00	Fixed	7/1/2026
Parking Restricted	19.99.9	$58.00	$59.00	Fixed	7/1/2026
Parking Where Prohibited by Sign	19.79	$50.00	$51.00	Fixed	7/1/2026
Parking Without Permit	19.92.2	$50.00	$51.00	Fixed	7/1/2026
Permit Parking in Parking District No. 2 Parking Lots	19.92.1	$57.00	$58.00	Fixed	7/1/2026
Proper Angle Parking	19.66	$48.00	$49.00	Fixed	7/1/2026
Residential Parking Permit Program Violation	19.99.21	$47.00	$48.00	Fixed	7/1/2026
Standing in Parkways Prohibited	19.74	$48.00	$49.00	Fixed	7/1/2026

FEE SCHEDULE - POLICE DEPARTMENT

TITLE	STATE/ CITY CODE/ COUNCIL POLICY (CP)/ OTHER	FISCAL YEAR 2025-26 ADOPTED	FISCAL YEAR 2026-27 RECOM.	FEE BASIS	EFFECTIVE DATE
Standing or Parking Close to the Curb	19.63	$48.00	$49.00	Fixed	7/1/2026
Standing or Parking on One-Way Roadway	19.78	$48.00	$49.00	Fixed	7/1/2026
Unlawful Parking in Taxi Stand	19.9	$50.00	$51.00	Fixed	7/1/2026
Violation of Temporary No Parking Sign	19.77	$50.00	$51.00	Fixed	7/1/2026
Daylight Law	22500(n)	$50.00	$51.00	Fixed	7/1/2026
Parking Citation Late Fee	19.62.3	$46.00	$47.00	Fixed	7/1/2026
Taxi:					
Driver Permit	30.2	$229.00	$241.00	Initial (Biennial—from approval date)	7/1/2026
Driver Renewal	30.2	$161.00	$170.00	Renewal (Biennial—from approval date)	7/1/2026
Vehicle Abatement (AVASA)	N/A	$26.00	Eliminate	~~Fixed~~	7/1/2026
Vehicle Release:					
Impound/Storage	VEH 22850.5	$138.00	$145.00	Fixed	7/1/2026

NOTE: Bold font indicates language added, and strikeout indicates language deleted.

FEE SCHEDULE - PUBLIC WORKS DEPARTMENT

TITLE	STATE/ CITY CODE/ COUNCIL POLICY (CP)/ OTHER	FISCAL YEAR 2025-26 ADOPTED	FISCAL YEAR 2026-27 RECOM.	FEE BASIS	EFFECTIVE DATE
Certificate of Compliance:					
Certificate of Compliance	66499.35	$2,800.00	$2,951.20	Fixed	7/1/2026
Citywide Transportation Impact:					
Single-Family (Attached or Detached)	GC §66000, *et seq.* ; 43.5	$6,126.00	$6,273.15	Net New Dwelling Unit	8/22/2026
Multi-Family	GC §66000, *et seq.* ; 43.5	$3,431.00	$3,513.78	Net New Dwelling Unit	8/22/2026
Hotels and Motels	GC §66000, *et seq.* ; 43.5	$3,789.00	$3,879.72	Net New Guest Room	8/22/2026
Service and Retail Commercial	GC §66000, *et seq.* ; 43.5	$6.54	$6.69	Square Foot, Net New Floor Area	8/22/2026
Office, R&D, Industrial	GC §66000, *et seq.* ; 43.5	$6.54	$6.69	Square Foot, Net New Floor Area	8/22/2026
Low Trip-Generating Uses	GC §66000, *et seq.* ; 43.5	$3,541.00	$3,625.51	A.M. and P.M. Peak-Hour Trips	8/22/2026
East Whisman Development Impact:					
Office/R&D:					
Transportation	§66000, *et seq.* ; 47.15	$6.11	$6.25	Per square foot net new gross floor area	8/22/2026
Potable Water	§66000, *et seq.* ; 47.15	$0.34	$0.35	Per square foot net new gross floor area	8/22/2026
Recycled Water	§66000, *et seq.* ; 47.15	$4.77	$4.89	Per square foot net new gross floor area	8/22/2026
Sewer	§66000, *et seq.* ; 47.15	$1.05	$1.08	Per square foot net new gross floor area	8/22/2026
Retail:					
Transportation	§66000, *et seq.* ; 47.15	$14.91	$15.27	Per square foot net new gross floor area	8/22/2026
Potable Water	§66000, *et seq.* ; 47.15	$0.34	$0.35	Per square foot net new gross floor area	8/22/2026
Recycled Water	§66000, *et seq.* ; 47.15	$4.77	$4.89	Per square foot net new gross floor area	8/22/2026
Sewer	§66000, *et seq.* ; 47.15	$0.71	$0.73	Per square foot net new gross floor area	8/22/2026
Hotel:					
Transportation	§66000, *et seq.* ; 47.15	$2,861.00	$2,929.52	Per Room	8/22/2026
Potable Water	§66000, *et seq.* ; 47.15	$264.00	$270.61	Per Room	8/22/2026
Recycled Water	§66000, *et seq.* ; 47.15	$3,670.00	$3,757.74	Per Room	8/22/2026

FEE SCHEDULE - PUBLIC WORKS DEPARTMENT

TITLE	STATE/ CITY CODE/ COUNCIL POLICY (CP)/ OTHER	FISCAL YEAR 2025-26 ADOPTED	FISCAL YEAR 2026-27 RECOM.	FEE BASIS	EFFECTIVE DATE
Sewer	§66000, *et seq.* ; 47.15	$706.00	$722.64	Per Room	8/22/2026
Residential:					
Studio:					
Transportation	§66000, *et seq.* ; 47.15	$1,459.00	$1,494.02	Per Dwelling Unit	8/22/2026
Potable Water	§66000, *et seq.* ; 47.15	$220.00	$225.28	Per Dwelling Unit	8/22/2026
Recycled Water	§66000, *et seq.* ; 47.15	$1,028.00	$1,052.67	Per Dwelling Unit	8/22/2026
Sewer	§66000, *et seq.* ; 47.15	$591.00	$605.18	Per Dwelling Unit	8/22/2026
One-Bedroom:					
Transportation	§66000, *et seq.* ; 47.15	$1,709.00	$1,750.02	Per Dwelling Unit	8/22/2026
Potable Water	§66000, *et seq.* ; 47.15	$254.00	$260.10	Per Dwelling Unit	8/22/2026
Recycled Water	§66000, *et seq.* ; 47.15	$1,174.00	$1,202.18	Per Dwelling Unit	8/22/2026
Sewer	§66000, *et seq.* ; 47.15	$696.00	$712.70	Per Dwelling Unit	8/22/2026
Two-Bedroom:					
Transportation	§66000, *et seq.* ; 47.15	$2,606.00	$2,668.54	Per Dwelling Unit	8/22/2026
Potable Water	§66000, *et seq.* ; 47.15	$393.00	$402.43	Per Dwelling Unit	8/22/2026
Recycled Water	§66000, *et seq.* ; 47.15	$1,836.00	$1,880.06	Per Dwelling Unit	8/22/2026
Sewer	§66000, *et seq.* ; 47.15	$1,054.00	$1,079.30	Per Dwelling Unit	8/22/2026
Three-Bedroom:					
Transportation	§66000, *et seq.* ; 47.15	$3,154.00	$3,229.70	Per Dwelling Unit	8/22/2026
Potable Water	§66000, *et seq.* ; 47.15	$475.00	$486.40	Per Dwelling Unit	8/22/2026
Recycled Water	§66000, *et seq.* ; 47.15	$2,202.00	$2,254.85	Per Dwelling Unit	8/22/2026
Sewer	§66000, *et seq.* ; 47.15	$1,275.00	$1,305.60	Per Dwelling Unit	8/22/2026
Per Additional Bedroom:					
Transportation	§66000, *et seq.* ; 47.15	$447.00	$457.73	Per Dwelling Unit	8/22/2026
Potable Water	§66000, *et seq.* ; 47.15	$66.00	$67.58	Per Dwelling Unit	8/22/2026
Recycled Water	§66000, *et seq.* ; 47.15	$293.00	$300.03	Per Dwelling Unit	8/22/2026
Sewer	§66000, *et seq.* ; 47.15	$179.00	$183.30	Per Dwelling Unit	8/22/2026
Encroachment Permit:					
Debris Box	27.16	$430.00	$453.22	Fixed	8/22/2026

FEE SCHEDULE - PUBLIC WORKS DEPARTMENT

TITLE	STATE/ CITY CODE/ COUNCIL POLICY (CP)/ OTHER	FISCAL YEAR 2025-26 ADOPTED	FISCAL YEAR 2026-27 RECOM.	FEE BASIS	EFFECTIVE DATE
Nonresidential	27.16	$2,676.00	Eliminate	~~Fixed~~	7/1/2026
Residential	27.16	$1,463.00	Eliminate	~~Fixed~~	7/1/2026
Temporary	27.16	$1,110.00	$1,169.94	Fixed	8/22/2026
Encroachment Agreements:					
Encroachment Agreement for Fiber or Small Cell	27.16	$1,840.00	$1,939.36	Fixed	8/22/2026
Encroachment Agreement for Monitoring Well	27.16	$2,490.00	$2,624.46	Fixed	8/22/2026
Encroachment Agreement for Tie-back	27.16	$2,060.00	$2,171.24	Fixed	8/22/2026
Encroachment Agreement (General)	27.16	$3,360.00	$3,541.44	Fixed	8/22/2026
Excavation Permit:					
Associated with Inspection Rate	27.43	$216.00 or 15% of construction cost	$228.00 or 15% of construction cost	Hour (3-hour min.) or Percentage	8/22/2026
Full Cost Recovery	27.43	$216.00	$227.66	Hour	8/22/2026
Hourly Labor Rate (research, plan check, inspection)	27.43	$216.00	$227.66	Hour (2-hour min.)	8/22/2026
Mapping:					
Final Map	GC 66451.2.i; 28.27(b)	$5,950.00	$6,092.80	Fixed	8/22/2026
	GC 66451.2.i; 28.27(b)	$108.00	$113.83	Each Lot	8/22/2026
Parcel Map	GC 66451.2.i; 28.19(b)	$5,950.00	$6,271.30	Fixed	8/22/2026
Lot Line Adjustment	GC 66412; 28.106	$3,760.00	$3,963.04	Fixed	8/22/2026
Newsrack					
Newsrack Removal and Storage	26.80.f	$430.00	$453.22	Fixed (Impound)	8/22/2026
North Bayshore Development Impact:					
Hotel:					
Transportation	GC 66000; Reso 18029	$2,759.00	$2,824.97	per Guest Room	8/22/2026
Water	GC 66000; Reso 18029	$5,417.00	$5,547.43	per Guest Room	8/22/2026
Sewer	GC 66000; Reso 18029	$975.00	$998.37	per Guest Room	8/22/2026
Office/R&D:					
Transportation	GC 66000; Reso 18029	$30.96	$31.70	per Square Foot Net New Gross Floor Area	8/22/2026
Water	GC 66000; Reso 18029	$8.75	$8.96	per Square Foot Net New Gross Floor Area	8/22/2026
Sewer	GC 66000; Reso 18029	$1.63	$1.67	per Square Foot Net New Gross Floor Area	8/22/2026

FEE SCHEDULE - PUBLIC WORKS DEPARTMENT

TITLE	STATE/ CITY CODE/ COUNCIL POLICY (CP)/ OTHER	FISCAL YEAR 2025-26 ADOPTED	FISCAL YEAR 2026-27 RECOM.	FEE BASIS	EFFECTIVE DATE
Retail:					
Transportation	GC 66000; Reso 18029	$3.23	$3.31	per Square Foot Net New Gross Floor Area	8/22/2026
Sewer	GC 66000; Reso 18029	$1.08	$1.11	per Square Foot Net New Gross Floor Area	8/22/2026
Outdoor Patio License Annual Rent Fee[1]	27.17, Reso 18796	$10.50	$11.00	Per square foot of licensed area	7/1/2026
Outdoor Patio New License Application Fee [2]	27.17	$608.00	$640.00	Per New Patio License	7/1/2026
Residential Parking Permit Program:					
Residential:					
First Car	19.99.20 10/4/2016 minutes	$5.00	$5.08	Month	7/1/2026
	19.99.20	$60.00	$60.90	Annual	7/1/2026
Second Car	19.99.20 10/4/2016 minutes	$10.00	$10.15	Month	7/1/2026
	19.99.20	$120.00	$121.80	Annual	7/1/2026
Caregiver	19.99.20	$5.00	$5.08	Month	7/1/2026
	19.99.20	$60.00	$60.90	Annual	7/1/2026
Guest	19.99.20 10/4/2016 minutes	$5.00	$5.08	Month	7/1/2026
	19.99.20	$60.00	$60.90	Annual	7/1/2026
One-Day Visitor	19.99.20	$2.00	$2.03	One-Day Permit (max of 20 permits/purchase)	7/1/2026
Replacement	19.99.20	$10.00	$10.15	Fixed	7/1/2026
Contractor:					
One-Day	19.99.20	$112.00	$113.68	Book of 25 one-day permits	7/1/2026
Monthly [3]	19.99.20	$56.00	$56.84	Month	1/1/2027
Quarterly [3]	19.99.20	$112.00	$113.68	Quarter	1/1/2027
Vacations					
Street Easement or Right-of-Way (ROW) Vacation	GC 8300, et seq.; 27.18	$5,300.00	$5,586.20	Fixed	8/22/2026
Easement Vacation (Utility, Access, etc)	GC 8300, et seq.; 27.18	$2,370.00	$2,497.98	Fixed	8/22/2026
Segregation of Assessment Districts	GC 8740.1; 28.6.1	$3,070.00 +	Eliminate	~~First 2 Lots~~	7/1/2026
	GC 8740.1; 28.6.1	$289.00	Eliminate	~~Each Additional Lot~~	7/1/2026
Sidewalk Permit:					
Nonresidential	27.23	$458.00 + 5.0% of Construction Cost	Eliminate	~~Fixed + Percentage~~	7/1/2026

FEE SCHEDULE - PUBLIC WORKS DEPARTMENT

TITLE	STATE/ CITY CODE/ COUNCIL POLICY (CP)/ OTHER	FISCAL YEAR 2025-26 ADOPTED	FISCAL YEAR 2026-27 RECOM.	FEE BASIS	EFFECTIVE DATE
Residential	27.23	$5.28 ($302.00 Minimum)	Eliminate	~~Linear Foot (or 1-hour min.)~~	7/1/2026
Standard Provisions:					
Standard Provisions	GC 8300, et seq.; 27.18	$26.00	$26.39	Fixed (printing cost)	7/1/2026
Mailed	GC 8300, et seq.; 27.18	$34.00	$34.51	Fixed + Mailing Cost	7/1/2026
Overnight	GC 8300, et seq.; 27.18	$48.00	$48.72	Fixed + Overnight Delivery	7/1/2026
Storm Drainage Connection:					
First-Class Rate	35.32.6	$0.404	$0.42	Net Square Foot	8/22/2026
Second-Class Rate	35.32.6	$0.194	$0.20	Gross Square Foot	8/22/2026
Street Improvement Reimbursement:					
Major Structural Street Section (asphalt and aggregate base/ subbase)	27.65(c)	$15.35	$15.90	Square Foot	8/22/2026
R1 and R2 Structural Street Section (asphalt and aggregate base/subbase)	27.65(c)	$12.30	$12.74	Square Foot	8/22/2026
R3 Structural Street Section (asphalt and aggregate base/subbase)	27.65(c)	$13.98	$14.48	Square Foot	8/22/2026
Standard and Ornamental Street Lighting (30' steel poles with cobra heads)	27.65(c)	$38.67	$40.06	Linear Foot	8/22/2026
Standard PCC Curb and Gutter	27.65(c)	$45.02	$46.64	Linear Foot	8/22/2026
Standard PCC Driveway Approach	27.65(c)	$15.35	$15.90	Square Foot	8/22/2026
Standard PCC Sidewalk	27.65(c)	$13.98	$14.48	Square Foot	8/22/2026
Street Trees (15-gallon)	27.65(c)	$17.20	$17.82	Linear Foot	8/22/2026
Transportation Permit (oversize loads)	CVC 35780-35796	$57.00	$59.05	Fixed	8/22/2026
Agreements:					
Stand alone agreement or easement	27.31	$1,600.00	$1,686.40	Fixed	8/22/2026
GIS Fee		$190.00	$200.26	Per Page	8/22/2026
Public Works Plan Check Review - Building Permits:					
Construction Demolition Ordinance	16.67	$69.00	$72.73	Fixed	8/22/2026
Land Development Plan Check - Commercial & Mixed Use	16.67	$860.00	$906.44	Fixed	8/22/2026
Land Development Plan Check - Residential	16.67	$640.00	$674.56	Fixed	8/22/2026
Solid Waste Plan Check – New	16.67	$198.00	$208.69	Fixed	8/22/2026

NOTE: Bold font indicates language added, and strikeout indicates language deleted.

(1) Annual rent fees shall be a flat fee and shall not be prorated for licenses with terms less than or in excess of one year. Annual rent fees shall be increased annually by 5% as part of the budget process.

(2) This rate applies to applicable fully burdened staff time in order to be fully cost-recovered to process applications, consistent with methodology used for other City license agreements.

(3) For permit cycles beginning on or after January 1, regardless of the payment date.

FEE SCHEDULE - UTILITY SERVICES

TITLE	STATE/ CITY CODE/ COUNCIL POLICY (CP)/ OTHER	FISCAL YEAR 2025-26 ADOPTED	FISCAL YEAR 2026-27 RECOM.	FEE BASIS	EFFECTIVE DATE
Labor Rates:					
Front-Line:					
Regular	N/A	$140.00	$147.56	Hour	7/1/2026
Overtime	N/A	$220.00	$231.88	Hour	7/1/2026
Manager:					
Regular	N/A	$300.00	$316.20	Hour	7/1/2026
Supervisor:					
Regular	N/A	$230.00	$242.42	Hour	7/1/2026
Overtime	N/A	$340.00	$358.36	Hour	7/1/2026
Sewer Capacity Charges:[(1)]					
Residential Class 1	35.41	$7,737.00	$7,922.69	Unit	8/22/2026
Residential Class 2	35.41	$6,963.00	$7,130.11	Unit	8/22/2026
Residential Class 3	35.41	$5,416.00	$5,545.98	Unit	8/22/2026
Residential Class 4	35.41	$2,708.00	$2,772.99	Unit	8/22/2026
Commercial/Retail	35.41	$4,545.00	$4,654.08	1,000 sq. ft.	8/22/2026
Office/R&D	35.41	$6,016.00	$6,160.38	1,000 sq. ft.	8/22/2026
Restaurant	35.41	$33,115.00	$33,909.76	1,000 sq. ft.	8/22/2026
Hotels and Motels	35.41	$2,708.00	$2,772.99	Charge/room/ dwelling unit	8/22/2026
Industrial/Other (charges based on estimated loadings	35.41	$58.661	$60.07	flow/gpd	8/22/2026
	35.41	$2.291	$2.35	BOD/lb/year	8/22/2026
	35.41	$1.963	$2.01	SS/lb/year	8/22/2026
NOTE: BOD = Biological Oxygen Demand; SS = Suspended Solids					
Water Capacity Charges:[(1)]					
Residential Class 1	35.41	$9,169.00	$9,389.06	Unit	8/22/2026
Residential Class 2	35.41	$7,335.00	$7,511.04	Unit	8/22/2026
Residential Class 3	35.41	$5,501.00	$5,633.02	Unit	8/22/2026
Residential Class 4	35.41	$2,751.00	$2,817.02	Unit	8/22/2026
3/4" Meter	35.41	$10,248.00	$10,493.95	Meter	8/22/2026
1" Meter	35.41	$17,080.00	$17,489.92	Meter	8/22/2026
1-1/2" Meter	35.41	$34,159.00	$34,978.82	Meter	8/22/2026
2" Meter	35.41	$54,655.00	$55,966.72	Meter	8/22/2026
3" Meter	35.41	$102,478.00	$104,937.47	Meter	8/22/2026
Meters greater than 3"	35.41	$22.30	Eliminate	~~Gallons/day estimated water demand~~	7/1/2026
4" Meter	35.41	$170,797.00	$174,896.13	Meter	8/22/2026
6" Meter	35.41	$341,595.00	$349,793.28	Meter	8/22/2026
8" Meter	35.41	$546,551.00	$559,668.22	Meter	8/22/2026
10" Meter	35.41	$853,987.00	$874,482.69	Meter	8/22/2026
12" Meter	35.41	$1,127,262.00	$1,154,316.29	Meter	8/22/2026
Other Meter Size or Non-Standard Connection	35.41	$53.936	$55.23	Per gallons/day estimated water demand	8/22/2026
Trash/Recyling/Compost Service:					
Bin for a Day	16	$336.00	$343.00	Fixed	7/1/2026
Bin Rental—Compost and Trash:					
1 Cubic Yard	16	$29.20	$29.80	Container/Month	7/1/2026
2 Cubic Yards	16	$43.70	$44.60	Container/Month	7/1/2026
3 Cubic Yards	16	$58.10	$59.30	Container/Month	7/1/2026

TITLE	STATE/ CITY CODE/ COUNCIL POLICY (CP)/ OTHER	FISCAL YEAR 2025-26 ADOPTED	FISCAL YEAR 2026-27 RECOM.	FEE BASIS	EFFECTIVE DATE
4 Cubic Yards	16	$72.60	$74.10	Container/Month	7/1/2026
6 Cubic Yards (trash only)	16	$87.10	$88.85	Container/Month	7/1/2026
Bin Service—Compost:					
One Cubic Yard:					
1 Time/Week	16	$122.60	$125.10	Container/Month	7/1/2026
2 Times/Week	16	$269.60	$275.00	Container/Month	7/1/2026
3 Times/Week	16	$416.10	$424.45	Container/Month	7/1/2026
4 Times/Week	16	$562.70	$574.00	Container/Month	7/1/2026
5 Times/Week	16	$709.35	$723.55	Container/Month	7/1/2026
6 Times/Week	16	$855.90	$873.05	Container/Month	7/1/2026
Two Cubic Yards:					
1 Time/Week	16	$244.65	$249.55	Container/Month	7/1/2026
2 Times/Week	16	$514.10	$524.40	Container/Month	7/1/2026
3 Times/Week	16	$783.05	$798.75	Container/Month	7/1/2026
4 Times/Week	16	$1,051.85	$1,072.90	Container/Month	7/1/2026
5 Times/Week	16	$1,320.75	$1,347.20	Container/Month	7/1/2026
6 Times/Week	16	$1,589.70	$1,621.50	Container/Month	7/1/2026
Three Cubic Yards:					
1 Time/Week	16	$366.90	$374.25	Container/Month	7/1/2026
2 Times/Week	16	$758.40	$773.60	Container/Month	7/1/2026
3 Times/Week	16	$1,149.60	$1,172.60	Container/Month	7/1/2026
4 Times/Week	16	$1,541.05	$1,571.90	Container/Month	7/1/2026
5 Times/Week	16	$1,932.25	$1,970.90	Container/Month	7/1/2026
6 Times/Week	16	$2,323.50	$2,370.00	Container/Month	7/1/2026
Four Cubic Yards:					
1 Time/Week	16	$489.10	$498.90	Container/Month	7/1/2026
2 Times/Week	16	$1,003.15	$1,023.25	Container/Month	7/1/2026
3 Times/Week	16	$1,516.40	$1,546.75	Container/Month	7/1/2026
4 Times/Week	16	$2,030.00	$2,070.60	Container/Month	7/1/2026
5 Times/Week	16	$2,543.55	$2,594.45	Container/Month	7/1/2026
6 Times/Week	16	$3,056.95	$3,118.10	Container/Month	7/1/2026
Extra Pickup:[(2)]					
1 Cubic Yard	16	$95.65	$97.60	**Per Extra** Pickup	7/1/2026
2 Cubic Yards	16	$119.55	$121.95	**Per Extra** Pickup	7/1/2026
3 Cubic Yards	16	$152.70	$155.80	**Per Extra** Pickup	7/1/2026
4 Cubic Yards	16	$208.85	$213.05	**Per Extra** Pickup	7/1/2026
Bin Service—Trash:					
One Cubic Yard:					
1 Time/Week	16	$144.80	$147.70	Container/Month	7/1/2026
2 Times/Week	16	$318.50	$324.90	Container/Month	7/1/2026
3 Times/Week	16	$491.40	$501.25	Container/Month	7/1/2026
4 Times/Week	16	$664.65	$677.95	Container/Month	7/1/2026
5 Times/Week	16	$837.80	$854.60	Container/Month	7/1/2026
6 Times/Week	16	$1,010.90	$1,031.15	Container/Month	7/1/2026
Two Cubic Yards:					
1 Time/Week	16	$289.05	$294.85	Container/Month	7/1/2026
2 Times/Week	16	$607.25	$619.40	Container/Month	7/1/2026
3 Times/Week	16	$924.90	$943.40	Container/Month	7/1/2026
4 Times/Week	16	$1,242.40	$1,267.25	Container/Month	7/1/2026
5 Times/Week	16	$1,560.00	$1,591.20	Container/Month	7/1/2026
6 Times/Week	16	$1,877.70	$1,915.30	Container/Month	7/1/2026

TITLE	STATE/ CITY CODE/ COUNCIL POLICY (CP)/ OTHER	FISCAL YEAR 2025-26 ADOPTED	FISCAL YEAR 2026-27 RECOM.	FEE BASIS	EFFECTIVE DATE
Three Cubic Yards:					
1 Time/Week	16	$433.35	$442.05	Container/Month	7/1/2026
2 Times/Week	16	$895.75	$913.70	Container/Month	7/1/2026
3 Times/Week	16	$1,357.90	$1,385.10	Container/Month	7/1/2026
4 Times/Week	16	$1,820.20	$1,856.65	Container/Month	7/1/2026
5 Times/Week	16	$2,282.25	$2,327.90	Container/Month	7/1/2026
6 Times/Week	16	$2,744.40	$2,799.30	Container/Month	7/1/2026
Four Cubic Yards:					
1 Time/Week	16	$577.70	$589.30	Container/Month	7/1/2026
2 Times/Week	16	$1,184.90	$1,208.60	Container/Month	7/1/2026
3 Times/Week	16	$1,791.10	$1,826.95	Container/Month	7/1/2026
4 Times/Week	16	$2,397.75	$2,445.75	Container/Month	7/1/2026
5 Times/Week	16	$3,004.35	$3,064.45	Container/Month	7/1/2026
6 Times/Week	16	$3,610.70	$3,682.95	Container/Month	7/1/2026
Six Cubic Yards:					
1 Time/Week	16	$866.45	$883.80	Container/Month	7/1/2026
2 Times/Week	16	$1,762.20	$1,797.45	Container/Month	7/1/2026
3 Times/Week	16	$2,658.05	$2,711.25	Container/Month	7/1/2026
4 Times/Week	16	$3,553.45	$3,624.55	Container/Month	7/1/2026
5 Times/Week	16	$4,448.55	$4,537.55	Container/Month	7/1/2026
6 Times/Week	16	$5,343.90	$5,450.80	Container/Month	7/1/2026
Extra Pickup:[(2)]					
1 Cubic Yard	16	$112.85	$115.15	**Per Extra** Pickup	7/1/2026
2 Cubic Yards	16	$141.25	$144.10	**Per Extra** Pickup	7/1/2026
3 Cubic Yards	16	$180.30	$183.95	**Per Extra** Pickup	7/1/2026
4 Cubic Yards	16	$246.60	$251.55	**Per Extra** Pickup	7/1/2026
6 Cubic Yards	16	$376.90	$384.45	**Per Extra** Pickup	7/1/2026
Cart Service—Compost:					
32-Gallon:					
1 Time/Week	16	$27.45	$28.00	~~Customer/Month~~ **Container/Month**	7/1/2026
2 Times/Week	16	$54.85	$55.95	~~Customer/Month~~ **Container/Month**	7/1/2026
3 Times/Week	16	$82.25	$83.90	~~Customer/Month~~ **Container/Month**	7/1/2026
4 Times/Week	16	$109.65	$111.85	~~Customer/Month~~ **Container/Month**	7/1/2026
5 Times/Week	16	$137.00	$139.75	~~Customer/Month~~ **Container/Month**	7/1/2026
6 Times/Week	16	$164.40	$167.70	~~Customer/Month~~ **Container/Month**	7/1/2026
Extra Pickup	16	$18.65	$19.05	Pickup	7/1/2026
64-Gallon:					
1 Time/Week	16	$54.90	$56.00	~~Customer/Month~~ **Container/Month**	7/1/2026
2 Times/Week	16	$109.70	$111.90	~~Customer/Month~~ **Container/Month**	7/1/2026
3 Times/Week	16	$164.50	$167.80	~~Customer/Month~~ **Container/Month**	7/1/2026
4 Times/Week	16	$219.30	$223.70	~~Customer/Month~~ **Container/Month**	7/1/2026

TITLE	STATE/ CITY CODE/ COUNCIL POLICY (CP)/ OTHER	FISCAL YEAR 2025-26 ADOPTED	FISCAL YEAR 2026-27 RECOM.	FEE BASIS	EFFECTIVE DATE
5 Times/Week	16	$274.00	$279.50	~~Customer/Month~~ **Container/Month**	7/1/2026
6 Times/Week	16	$328.80	$335.42	~~Customer/Month~~ **Container/Month**	7/1/2026
Extra Pickup	16	$37.30	$38.10	Pickup	7/1/2026
96-Gallon:					
1 Time/Week	16	$82.35	$84.00	~~Customer/Month~~ **Container/Month**	7/1/2026
2 Times/Week	16	$164.55	$167.85	~~Customer/Month~~ **Container/Month**	7/1/2026
3 Times/Week	16	$246.75	$251.70	~~Customer/Month~~ **Container/Month**	7/1/2026
4 Times/Week	16	$328.95	$335.55	~~Customer/Month~~ **Container/Month**	7/1/2026
5 Times/Week	16	$411.00	$419.25	~~Customer/Month~~ **Container/Month**	7/1/2026
6 Times/Week	16	$493.20	$503.13	~~Customer/Month~~ **Container/Month**	7/1/2026
Extra Pickup	16	$55.95	$57.15	Pickup	7/1/2026
Cart Service—Trash:					
Residential ~~with compost~~ **Trash/Recycling/Compost**					
24-Gallon	16	$37.55	$40.00	Container/Month	7/1/2026
32-Gallon	16	$50.05	$53.30	Container/Month	7/1/2026
64-Gallon	16	$100.10	$106.60	Container/Month	7/1/2026
96-Gallon	16	$150.15	$159.90	Container/Month	7/1/2026
Multi-Family & Commercial ~~without compost~~ **Trash/Recycling (compost billed separately)**					
32-Gallon	16	$32.40	$33.05	Container/Month	7/1/2026
64-Gallon	16	$64.80	$66.10	Container/Month	7/1/2026
96-Gallon	16	$97.20	$99.15	Container/Month	7/1/2026
Compactor Service—Compost (on-call and regular service):					
Per Compacted Yard	16	$93.25	$95.15	Pickup	7/1/2026
Per Yard Per Month	16	$404.10	$412.35	Monthly	7/1/2026
10 Cubic Yards	16	$932.50	$951.50	Fixed	7/1/2026
20 Cubic Yards	16	$1,865.00	$1,903.00	Fixed	7/1/2026
25 Cubic Yards	16	$2,331.25	$2,378.75	Fixed	7/1/2026
30 Cubic Yards	16	$2,797.50	$2,854.50	Fixed	7/1/2026
35 Cubic Yards	16	$3,263.75	$3,330.25	Fixed	7/1/2026
40 Cubic Yards	16	$3,730.00	$3,806.00	Fixed	7/1/2026
Compactor Service—Recycling (**Source-Separated Materials:** Cardboard, or Mixed Container, or Mixed Paper) (on-call and regular service):					
Per Compacted Yard	16	$46.65	$47.60	Pickup	7/1/2026
Per Yard Per Month	16	$202.05	$206.20	Monthly	7/1/2026
10 Cubic Yards	16	$466.25	$475.75	Fixed	7/1/2026
20 Cubic Yards	16	$932.50	$951.50	Fixed	7/1/2026
25 Cubic Yards	16	$1,165.65	$1,189.40	Fixed	7/1/2026
30 Cubic Yards	16	$1,398.75	$1,427.25	Fixed	7/1/2026
35 Cubic Yards	16	$1,631.90	$1,665.15	Fixed	7/1/2026
40 Cubic Yards	16	$1,865.00	$1,903.00	Fixed	7/1/2026

FEE SCHEDULE - UTILITY SERVICES

TITLE	STATE/ CITY CODE/ COUNCIL POLICY (CP)/ OTHER	FISCAL YEAR 2025-26 ADOPTED	FISCAL YEAR 2026-27 RECOM.	FEE BASIS	EFFECTIVE DATE
Compactor Service—Trash (on-call and regular service):					
Per Compacted Yard	16	$93.25	$95.15	Pickup	7/1/2026
Per Yard Per Month	16	$404.10	$412.35	Monthly	7/1/2026
10 Cubic Yards	16	$932.50	$951.50	Fixed	7/1/2026
20 Cubic Yards	16	$1,865.00	$1,903.00	Fixed	7/1/2026
25 Cubic Yards	16	$2,331.25	$2,378.75	Fixed	7/1/2026
30 Cubic Yards	16	$2,797.50	$2,854.50	Fixed	7/1/2026
35 Cubic Yards	16	$3,263.75	$3,330.25	Fixed	7/1/2026
40 Cubic Yards	16	$3,730.00	$3,806.00	Fixed	7/1/2026
Debris Box:					
Rental:					
Daily (after 7 days)	16	$21.65	$22.55	Daily	7/1/2026
Monthly	16	$658.55	$685.90	Month	7/1/2026
Service (on-call and regular service):					
Cardboard:					
16 Cubic Yards	16	$496.10	$516.15	Pickup	7/1/2026
20 Cubic Yards	16	$573.60	$596.80	Pickup	7/1/2026
25 Cubic Yards	16	$651.00	$677.35	Pickup	7/1/2026
30 Cubic Yards	16	$736.05	$765.80	Pickup	7/1/2026
40 Cubic Yards	16	$872.05	$907.30	Pickup	7/1/2026
Compost or Yard Trimmings:					
16 Cubic Yards	16	$992.20	$1,032.30	Pickup	7/1/2026
20 Cubic Yards	16	$1,147.20	$1,193.55	Pickup	7/1/2026
25 Cubic Yards	16	$1,302.00	$1,354.65	Pickup	7/1/2026
30 Cubic Yards	16	$1,472.10	$1,531.60	Pickup	7/1/2026
40 Cubic Yards	16	$1,744.05	$1,814.55	Pickup	7/1/2026
Trash:					
8 Cubic Yards (rock box only)	16	$945.10	$983.30	Pickup	7/1/2026
16 Cubic Yards	16	$992.20	$1,032.30	Pickup	7/1/2026
20 Cubic Yards	16	$1,147.20	$1,193.55	Pickup	7/1/2026
25 Cubic Yards	16	$1,302.00	$1,354.65	Pickup	7/1/2026
30 Cubic Yards	16	$1,472.10	$1,531.60	Pickup	7/1/2026
40 Cubic Yards	16	$1,744.05	$1,814.55	Pickup	7/1/2026
Extra Collection Services:					
Extra Collection—Yard Trimmings or Recycling Cart (nonservice day)	16	$16.00	$17.00	Pickup	7/1/2026
Wastewater Service:					
Commercial—Class A (Standard Strength)	35.35	$8.03 ($57.75 min)	$8.55 ($61.50 min)	Per unit (748 gallons) or fraction thereof of water consumed	7/1/2026
Commercial—Class B (Moderate Strength)[79]	35.35	$12.44 ($57.75 min)	$13.25 ($61.50 min)	Per unit (748 gallons) or fraction thereof of water consumed	7/1/2026

FEE SCHEDULE - UTILITY SERVICES

TITLE	STATE/ CITY CODE/ COUNCIL POLICY (CP)/ OTHER	FISCAL YEAR 2025-26 ADOPTED	FISCAL YEAR 2026-27 RECOM.	FEE BASIS	EFFECTIVE DATE
Commercial—Class C (Mod-High to High-Strength)[79]	35.35	$15.11 ($57.75 min)	$16.09 ($61.50 min)	Per unit (748 gallons) or fraction thereof of water consumed	7/1/2026
Single-Family Residence, Duplex, Multiple Dwellings, Mobile Homes, and Trailer Courts	35.35	$57.75	$61.50	Dwelling Unit/ Month	7/1/2026
Water Service:					
Backflow Prevention Devices (Single-Family and Multi-Family Residential, Commercial, Industrial):					
5/8" to 1" Meter	35.27	$19.15	$19.80	Monthly	7/1/2026
1.5" to 2" Meter	35.27	$27.60	$28.50	Monthly	7/1/2026
3" Meter	35.27	$38.30	$39.60	Monthly	7/1/2026
4" Meter	35.27	$53.60	$55.45	Monthly	7/1/2026
6" Meter	35.27	$91.90	$95.05	Monthly	7/1/2026
8" & Larger	35.27	$137.90	$142.55	Monthly	7/1/2026
Consumption:					
Recycled Water	35.26	$7.50	$8.37	ccf/month	7/1/2026
Residential—Multi-Family:					
Tier 1: 0 to 2 ccf	35.26(a)	$8.05	$8.53	ccf/month/ dwelling	7/1/2026
Tier 2: >2 to 7 ccf	35.26(a)	$9.29	$9.85	ccf/month/ dwelling	7/1/2026
Tier 3: >7 ccf	35.26(a)	$14.49	$15.36	ccf/month/ dwelling	7/1/2026
Residential—Single-Family:					
Tier 1: 0 to 3 ccf	35.26(a)	$8.05	$8.53	ccf/month	7/1/2026
Tier 2: >3 to 13 ccf	35.26(a)	$9.29	$9.85	ccf/month	7/1/2026
Tier 3: >13 ccf	35.26(a)	$14.49	$15.36	ccf/month	7/1/2026
Uniform (Commercial and all other Nonresidential)	35.26(a)	$9.29	$9.85	ccf/month	7/1/2026
Fire Service:					
Consumption—Uniform	35.26(a)	$9.29	$9.85	ccf/month	7/1/2026
5/8'' to 2'' Meters	35.26(a)	$32.85	$34.80	Monthly	7/1/2026
3'' Meter	35.26(a)	$44.00	$46.65	Monthly	7/1/2026
4'' Meter	35.26(a)	$60.05	$63.65	Monthly	7/1/2026
6'' Meter	35.26(a)	$100.05	$106.05	Monthly	7/1/2026
8'' Meter	35.26(a)	$148.00	$156.90	Monthly	7/1/2026
10'' Meter	35.26(a)	$212.05	$224.75	Monthly	7/1/2026
12'' Meter	35.26(a)	$284.05	$301.10	Monthly	7/1/2026
16'' Meter	35.26(a)	$540.10	$572.55	Monthly	7/1/2026
Meter:					
Residential—Single-Family	35.26(a)	$21.25	$22.55	Monthly	7/1/2026
Residential—Multi-Family/ Commercial/Recycled Water/All Other:					
5/8" and 3/4" Meters	35.26(a)	$21.25	$22.55	Monthly	7/1/2026
1" Meter (x2)	35.26(a)	$42.50	$45.10	Monthly	7/1/2026
1.5" Meter (x4)	35.26(a)	$85.00	$90.20	Monthly	7/1/2026
2" Meter (x6.4)	35.26(a)	$136.00	$144.30	Monthly	7/1/2026
3" Meter (x12)	35.26(a)	$255.00	$270.60	Monthly	7/1/2026
4" Meter (x20)	35.26(a)	$425.00	$451.00	Monthly	7/1/2026
6" Meter (x40)	35.26(a)	$850.00	$902.00	Monthly	7/1/2026

FEE SCHEDULE - UTILITY SERVICES

TITLE	STATE/ CITY CODE/ COUNCIL POLICY (CP)/ OTHER	FISCAL YEAR 2025-26 ADOPTED	FISCAL YEAR 2026-27 RECOM.	FEE BASIS	EFFECTIVE DATE
8" Meter (x64)	35.26(a)	$1,360.00	$1,443.20	Monthly	7/1/2026
10" Meter (x96)	35.26(a)	$2,040.00	$2,164.80	Monthly	7/1/2026
12" Meter (x144)	35.26(a)	$3,060.00	$3,247.20	Monthly	7/1/2026
Master Meter:					
Residential—Multi-Family/Commercial:					
5/8" and 3/4" Meters	35.26(a)	$4.25	$4.50	Monthly	7/1/2026
1" Meter	35.26(a)	$8.50	$9.00	Monthly	7/1/2026
1.5" Meter	35.26(a)	$17.00	$18.05	Monthly	7/1/2026
2" Meter	35.26(a)	$27.20	$28.85	Monthly	7/1/2026
3" Meter	35.26(a)	$51.00	$54.10	Monthly	7/1/2026
4" Meter	35.26(a)	$85.00	$90.20	Monthly	7/1/2026
6" Meter	35.26(a)	$170.00	$180.40	Monthly	7/1/2026
8" Meter	35.26(a)	$272.00	$288.65	Monthly	7/1/2026
10" Meter	35.26(a)	$408.00	$432.95	Monthly	7/1/2026
12" Meter	35.26(a)	$612.00	$649.45	Monthly	7/1/2026
Special Water Service:					
Hydrant Meter Construction Water Consumption	35.28	$21.00	$22.26	ccf/month	7/1/2026
Water Service Connection:					
1" Meter and Box Only	35.37.b	$523.00	Eliminate	~~Fixed~~	7/1/2026
2" Meter and Box Only	35.37.b	$949.00	Eliminate	~~Fixed~~	7/1/2026
All Installations ~~Large and Unusual Installations~~	35.37.b	Variable	Variable		7/1/2026

NOTE: Bold font indicates language added, and strikeout indicates language deleted.

(1) In accordance with MVCC Section 35.41, the capacity-based charges shall be adjusted annually as part of the City's annual budget process by the percentage change in the Engineering News Record Construction Cost Index (ENR-CCI) for the previous year. Projects with a complete Planning and/or Building Permit submitted by the adoption date (June 10, 2025) shall be grandfathered into the FY 2024-25 fee rated. This exemption shall expired on January 1, 2029 or date set by state law.

(2) Any extra material will be charged at a cubic yard proportion based on the extra pick-up rate.

Comparison of FY25-26 and FY26-27 Recommended Utility Rates

Single Family		FY25-26	FY26-27	Difference	% Change *
Water (7 units)	$	82.56	87.54	4.98	6.0%
Sewer		57.75	61.50	3.75	6.5%
Trash (1 32-gal cart)		50.05	53.30	3.25	6.5%
Total monthly bill:	$	190.36	202.34	11.98	6.3%

Multi-Family (4-plex)		FY25-26	FY26-27	Difference	% Change *
Water (30 units)	$	300.43	318.51	18.08	6.0%
Sewer		231.00	246.00	15.00	6.5%
Trash (4 32-gal carts)		200.20	213.20	13.00	6.5%
Total monthly bill:	$	731.63	777.71	46.08	6.3%

Apartment Complex (120 units)		FY25-26	FY26-27	Difference	% Change *
Water (830 units)	$	7,891.70	8,365.15	473.45	6.0%
Sewer		6,930.00	7,380.00	450.00	6.5%
Trash (10 3Yd Bins, 10 64gal Compost)		5,95.90	6,045.15	119.25	2.0%
Total monthly bill:	$	20,747.60	21,790.30	1,042.70	5.0%

Commercial		FY25-26	FY26-27	Difference	% Change *
Water (60 units)	$	693.40	735.30	41.90	6.0%
Sewer		481.80	513.00	31.20	6.5%
Trash (1ea 3Yd Bin, 1Yd Compost)		614.05	626.45	12.40	2.0%
Total monthly bill:	$	1,789.25	1,874.75	85.50	4.8%

*Note: Due to rounding to the next penny or nickel, actual increase may be slightly higher.
These are samples; actual effect is dependent on customer's service level.

Residential Services - Single Family					
		Water (1)	Sewer	Trash (2)	Sample Monthly Bill
Mountain View					
FY 2025-26	$	82.56	57.75	50.05	190.36
FY 2026-27	$	87.54	61.50	53.30	202.34
% Increase		6.0%	6.5%	6.5%	
Palo Alto					
FY 2025-26	$	97.31	67.11	50.07	214.49
FY 2026-27	$	104.96	77.84	51.57	234.37
% Increase		8.0%	16.0%	3.0%	
Sunnyvale					
FY 2025-26	$	59.01	72.71	41.98	173.70
FY 2026-27	$	63.43	77.80	43.24	184.47
% Increase		7.5%	7.0%	3.0%	
Cal Water Rate					
FY 2025-26	$	65.00 (3)			
FY 2026-27	$	68.81 (4)			
% Increase		5.9%			

(1) Based on 7 units of water plus meter charge. Mountain View's and Palo Alto's meter charge for single family is for both 5/8 and 3/4 inch meter sizes. Sunnyvale and Cal Water have separate rates. This comparison uses the lower 5/8 inch meter rate.

(2) Mountain View and Palo Alto based on 32-gallon, Sunnyvale based on 27-gallon. Mountain View has biweekly recycling pick-up; Palo Alto and Sunnyvale have weekly recycling pick-up. Rates include trash, recycling and composting services.

(3) Rate in effect as of 1/1/25.

(4) Rate in effect as of 1/1/26.

Residential Services - Multi-Family (4-plex)					
		Water (1)	Sewer	Trash (2)	Sample Monthly Bill
Mountain View					
FY 2025-26	$	300.43	231.00	200.20	731.63
FY 2026-27	$	318.51	246.00	213.20	777.71
% Increase		6.0%	6.5%	6.5%	
Palo Alto					
FY 2025-26	$	417.12	268.44	200.28	885.84
FY 2026-27	$	449.92	311.36	206.28	967.56
% Increase		8.0%	16.0%	3.0%	
Sunnyvale					
FY 2025-26	$	280.18	201.28	195.20	676.66
FY 2026-27	$	301.34	215.36	201.04	717.74
% Increase		7.5%	7.0%	3.0%	

(1) Based on 30 units of water plus meter charge.
(2) Mountain View and Palo Alto based on 32-gallon service with trash, recycling and compost. Sunnyvale based on a 43-gallon (minimum charge) trash and compost split cart with recycling services. Mountain View has biweekly recycling pick-up; Palo Alto and Sunnyvale have weekly recycling pick-up.

Residential Services - Apartment Complex (120 units)					
		Water (1)	Sewer	Trash (2)	Sample Monthly Bill
Mountain View					
FY 2025-26	$	7,891.70	6,930.00	5,925.90	20,747.60
FY 2026-27	$	8,365.15	7,380.00	6,045.15	21,790.30
% Increase		6.0%	6.5%	2.0%	
Palo Alto					
FY 2025-26	$	9,418.26	8,053.20	5,920.11	23,391.57
FY 2026-27	$	10,150.37	9,340.80	6,085.59	25,411.28
% Increase		8.0%	16.0%	3.0%	
Sunnyvale					
FY 2025-26	$	5,560.97	6,038.40	6,248.61	17,847.98
FY 2026-27	$	5,981.99	6,460.80	6,436.03	18,878.82
% Increase		7.5%	7.0%	3.0%	

(1) Based on 830 units of water plus 4" meter charge.
(2) Based on nine 3-yard bin 1x/week and one 3-yard bin 2x/week, for trash and recycling services. For compost services, Mountain View includes 10 64-gallon compost carts 1x/week, Palo Alto includes 6 96-gallon compost carts 1x/wk, and Sunnyvale includes 1 3-Yard compost bin 1x/wk. All three cities have weekly recycling pickup.

Commercial Services					
		Water (1)	Sewer	Trash (2)	Sample Monthly Bill
Mountain View					
FY 2025-26	$	693.40	481.80	614.05	1,789.25
FY 2026-27	$	735.30	513.00	626.45	1,874.75
% Increase		6.0%	6.5%	2.0%	
Palo Alto					
FY 2025-26	$	781.31	751.20	647.23	2,179.74
FY 2026-27	$	842.57	871.20	666.63	2,380.40
% Increase		8.0%	16.0%	3.0%	
Sunnyvale					
FY 2025-26	$	534.07	464.40	686.04	1,684.51
FY 2026-27	$	574.41	496.80	706.62	1,777.83
% Increase		7.5%	7.0%	3.0%	

(1) Based on 60 units of water plus 2" meter charge.
(2) Based on one 3-yard 1x/week for trach and recycling services and one 1-yard 1x/wk compost bin. All three cities have weekly recycling pick-up.

FISCAL YEAR 2026-27
Calculation of Appropriations Limit

In 1979, the voters of the State of California passed Proposition 4, the Gann spending limit initiative. The initiative establishes and defines annual appropriation limits for state and local government entities and requires the City to adopt an appropriations limit annually. This calculation is intended to limit the annual growth in tax revenues used to fund governmental expenditures in California. Article XIIIB was changed with the passage of Proposition 111 on the June 1990 ballot. These changes permit greater flexibility with regard to annually calculating increases in the appropriations limit (Gann Limit) by allowing additional growth factors to be used. The factors permitting the maximum allowable increase in the appropriations limit are chosen for the calculation each fiscal year.

The appropriations limit for FY 2026-27 is $430,951,712 while the limit for FY 2025-26 was $403,246,330. The increase from FY 2025-26 is primarily due to a percentage change of 4.95% in state-wide per capita personal income over the prior year. As can be seen below, the City is substantially under its appropriations limit. The difference between the appropriations limit and the appropriations subject to limitation has grown over time as the limit has been substantially increased by the annual adjustment factors. This, combined with the comparatively slower pace of growth in proceeds of taxes over the same time period, has contributed to the amount under the appropriations limit. The City is not expected to reach its Gann Limit in the foreseeable future.

Fiscal Year 2025-26 Limit	$ 403,246,330	(a)
2026 Change in City of Mountain View Population	1.0183	(b)
2026-27 Change in California Per Capita Personal Income	1.0495	(c)
Factor Amount – (b) x (c)	1.0687059	(d)
Fiscal Year 2026-27 Limit – (a) x (d)	430,951,712	
Fiscal Year 2026-27 Budget Amount Subject to Limitation	155,321,387	
Amount Under Appropriation Limit	$ 275,630,325	

City's Appropriations Limit History:

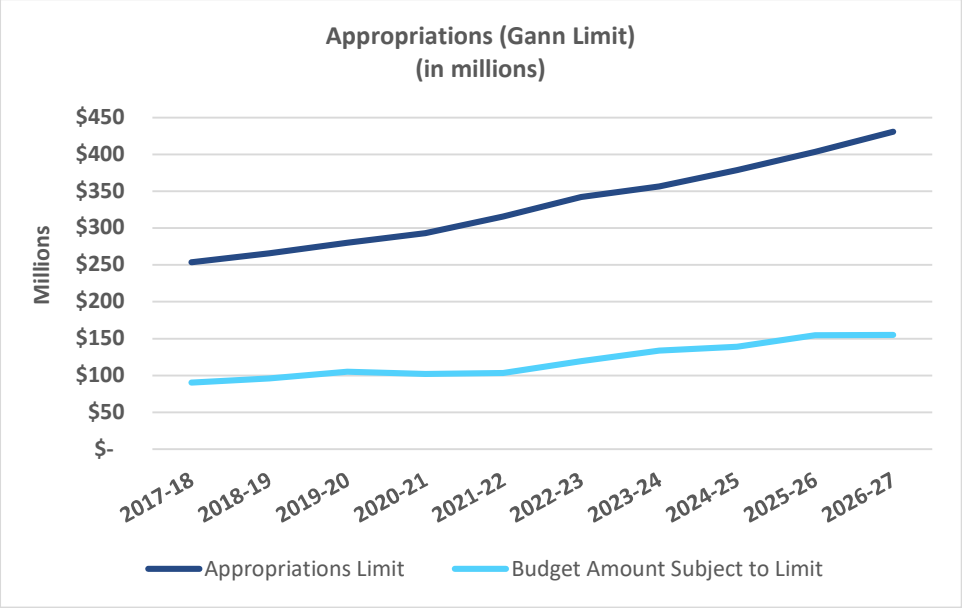


Table of Contents

Legal Debt Margin:

The legal debt margin is the difference between the amount of debt the City is authorized to carry and the amount of debt it actually has. The legal debt margin for the City of Mountain View, California, is calculated using a debt limit of 3.75% of the assessed value of property (excluding tax increment) within the City limits. Computation of the City's legal debt margin as of June 30, 2026 is as follows (dollars in thousands):

Assessed value (net)—June 30, 2025 [1]	$47,929,198
Debt limit: 3.75% of assessed value [2]	1,797,345
Less total bonded debt, general obligation	-0-
Legal debt margin	$ 1,797,345

In 2001 the City was awarded a AAA issuer credit rating (ICR) by Standard and Poor's (S&P), one of the nation's top-ranked independent credit rating agencies. S&P upgraded the City ICR from AA to AAA, the highest credit rating possible, because of a solid and diversified local tax base, the City's low debt burden, high property values and personal income levels, and the expectation of continued strong financial operations by the City. At that time, Mountain View was one of only three California cities to receive the AAA rating from S&P. The AAA ICR was last reaffirmed by S&P in 2022 and has resulted in lower debt costs and savings to the City.

Debt Obligations Outstanding:

As of June 30, 2026, the City is anticipated to have various debt obligations outstanding. These obligations are comprised of the following (dollars in thousands):

City of Mountain View:

2004 Water Revenue Bonds

Water Revenue Bonds were issued in 2004 to fund the construction of infrastructure improvements necessary to expand the City's water storage capacity and improve long-term system reliability. The bonds are secured by Water Fund revenues and are not supported by the City's General Operating Fund.

In 2008, Standard & Poor's upgraded the bonds' underlying credit rating to AAA from AA, reflecting the City's strong financial management practices, conservative debt structure, and stable utility enterprise operations. The AAA underlying credit rating was last affirmed by S&P in 2018.

Debt service payments for the bonds are funded through water utility revenues and are incorporated into the City's long-term utility rate planning and capital improvement program.

[1] Source: Santa Clara County Assessor

[2] California Government Code, Section 43605 sets the debt limit at 15%. The Code section was enacted when assessed valuations were based on 25% of full market value. This has changed to 100% of full market value. Thus, the limit shown is 3.75% (one-fourth of the limit of 15%).

2018 Wastewater Bank Loan
The 2018 Wastewater Bank Loan was issued to finance wastewater infrastructure improvements and rehabilitation projects necessary to maintain system reliability and regulatory compliance. Loan proceeds have funded capital projects in Fiscal Years 2018-19, 2019-20, 2020-21, and 2023-24.

The loan is repaid from Wastewater Fund revenues and supports the City's ongoing investment in critical utility infrastructure. The City continues to monitor wastewater capital needs and debt affordability as part of its long-range utility financial planning efforts.

2026 Lease Revenue Bonds
Lease Revenue Bonds were issued in 2026 to finance the construction of a new Public Safety Administration Building and the subsequent demolition of the existing facility.

The project addresses long-term operational, seismic, space, and facility deficiencies associated with the existing Public Safety Building and supports the City's ongoing investment in essential public safety infrastructure.

Debt service for the bonds is expected to be supported through a combination of existing and projected revenue sources, including revenues associated with Measure G and other General Fund-supported revenue streams identified as part of the project financing plan.

The financing structure was developed to balance the City's significant infrastructure needs with its long-standing commitment to maintaining prudent fiscal practices, structurally balanced budgets, and strong reserve levels consistent with Council Policy A-11.

Type of Indebtedness	Maturity	Interest Rates	Authorized and Issued	Outstanding as of June 30, 2026
2004 Water Revenue Bonds	2029	3.00%-4.50%	$9,700	$1,725
2018 Wastewater Bank Loan	2033	3.36%	$10,100	$5,981
2026 Lease Revenue Bonds	2056	5.00%	$124,870	$124,870

Shoreline Regional Park Community:

2018 Revenue Bonds

The 2018 Revenue Bonds were issued to finance the acquisition, construction, and improvement of various transportation, recreational, and public safety capital projects within the Shoreline Regional Park Community, including improvements to Shoreline Boulevard and Plymouth Street, a bicycle/pedestrian overcrossing of U.S. 101, freeway off-ramp realignment improvements at Shoreline Boulevard, a reversible bus lane on Shoreline Boulevard, the Shoreline Boulevard bus lane extension, Shoreline Sailing Lake improvements, and a Police/Fire training and classroom facility.

The bonds were secured by tax increment revenues generated within the Shoreline and were awarded an A+ underlying credit rating by S&P in 2018, reflecting the Shoreline Community's strong assessed valuation growth, revenue performance, and long-term economic development potential within the North Bayshore area.

Debt service for the bonds is funded through tax increment revenues and is incorporated into the Shoreline Community's long-term capital and financial planning framework.

2022 Revenue Bonds

The 2022 Revenue Bonds were issued to refund the 2011 Revenue Bonds, which had previously refunded the 1996 Tax Allocation Bonds originally issued to finance the acquisition of certain land from the City and to fund road, water, sewer, and other public infrastructure improvements within the Shoreline Regional Park Community.

In addition to the refunding component, the 2022 Revenue Bonds financed construction and improvement projects including Fire Station No. 5, Permanente Creek Trail improvements, and the Athletic Field projects, as well as costs associated with the issuance of the bonds.

The refunding generated approximately $1.1 million in net present value savings, representing approximately 5.25% of the refunded principal amount. Annual debt service cashflow savings are projected to average approximately $31,700 annually from 2023 through 2029 and increase to approximately $1.8 million in 2040.

The Shoreline Community utilized a private placement financing structure rather than a public bond offering in order to accelerate execution and reduce market timing risk during the period of rising interest rates.

The 2022 Revenue Bonds are secured by tax increment revenues derived from increases in the assessed valuation of taxable property within the Shoreline Community's North Bayshore Area Plan area above its 1977-78 base year assessed valuation. The 2022 Revenue Bonds were issued on parity with the outstanding 2018 Revenue Bonds.

Type of Indebtedness	Maturity	Interest Rates	Authorized and Issued	Outstanding as of June 30, 2026
2018 Revenue Bonds[1]	2031 or 2048	3.36%-5.0%	$63,800	$59,925
2022 Revenue Bonds	2039	4.83%	$21,565	$18,625

(1)

2018 Revenue Bonds	Maturity	Interest Rates	Authorized and Issued
Series A (Tax-Exempt)	2048	5%	53,485
Series B (Federally Taxable)	2031	3.36%-4.24%	10,315

Total long-term debt outstanding is $211.1 million.

Annual debt service payments by entity for Fiscal Years 2024-25 Audited, 2025-26 Adopted and 2026-27 Recommended can be found on the following pages.

Annual Debt Service Payments by Entity

	2024-25 AUDITED	2025-26 ADOPTED	2026-27 RECOM.
CITY OF MOUNTAIN VIEW			
2004 Water Revenue Bonds			
Principal	$ 505,000	525,000	550,000
Interest	124,966	106,250	82,625
Total 2004 Water Revenue Bonds	629,966	631,250	632,625
2018 Wastewater Bank Loan			
Principal	619,000	641,000	663,000
Interest	231,165	211,731	189,824
Total 2018 Wastewater Bank Loan	850,165	852,731	852,824
2026 Lease Revenue Bonds			
Principal	0	0	2,320,000
Interest	0	0	5,780,238
Total 2026 Lease Revenue Bonds	0	0	8,100,238
TOTAL City of Mountain View	$ 1,480,131	1,483,981	9,585,687
SHORELINE REGIONAL PARK COMMUNITY			
2018 Revenue Bonds			
Principal	985,000	1,020,000	1,060,000
Interest	2,996,327	2,961,255	2,921,401
Total 2018 Revenue Bonds	3,981,327	3,981,255	3,981,401
2022 Refunding Revenue Bonds			
Principal	875,000	920,000	965,000
Interest	968,155	926,806	881,283
Total 2022 Refund Bonds	1,843,155	1,846,806	1,846,283
TOTAL Shoreline Regional Park Community	$ 5,824,482	5,828,061	5,827,684
TOTAL DEBT SERVICE REQUIREMENTS	$ **7,304,613**	**7,312,042**	**15,413,371**

Note: Interest payment includes trustee fees, if applicable.

Annual Debt Service Payment Schedule to Maturity
(Dollar in Thousands)

	Governmental Funds				Proprietary Funds				
	Shoreline Regional Park Community		General Fund		Water Fund		Wastewater Fund		
For the Fiscal Year Ending June 30	Principal	Interest	Principal	Interest	Principal	Interest	Principal	Interest	Total
2027	2,025	3,793	2,320	5,775	550	78	663	190	15,394
2028	2,105	3,703	1,965	6,128	575	53	685	167	15,381
2029	2,205	3,607	2,065	6,029	600	27	709	144	15,386
2030	2,300	3,507	2,170	5,926	-	-	733	120	14,756
2031	2,400	3,402	2,275	5,818	-	-	758	94	14,747
2032-2036	13,745	15,145	13,205	27,262	-	-	2,433	124	71,914
2037-2041	15,700	11,355	16,860	23,614	-	-	-	-	67,529
2042-2046	22,025	6,872	21,515	18,955	-	-	-	-	69,367
2047-2051	16,045	1,229	27,455	13,012					57,741
2052-2056	-	-	35,040	5,427	-	-	-	-	40,467
Total	$ 78,550	52,613	124,870	117,946	1,725	158	5,981	839	382,682

Interest presented in the payment schedule excludes trustee fees.

FISCAL YEAR 2026-27
Budget Preparation and Review Process

Developing the City's budget is the process of allocating resources to attain goals and objectives set by City Council and management. The process is constantly evolving to align with public interest and needs, and best practices.

The budget contains the appropriations and financing for all City operating and capital budgets.

The Budget Review Team, which consists of staff in the City Manager's Office and Finance and Administrative Services Department, work to develop a budget calendar and provide an overview of the process to all departments in October/November of each fiscal year. In November of each fiscal year, all City departments perform a detailed review of their current budgets, goals, and accomplishments and begin preparation of their budget proposals for the upcoming fiscal year, which are submitted in January.

In February, the City Council receives an update on the current fiscal year budget and a preliminary revenue and expenditure forecast. Also in February, budget requests are reviewed by the Budget Review Team, in collaboration with each department. From February through April, the Budget Review Team works with departments to review, refine, and modify goals, accomplishments, initiatives, and projects to support City Council Strategic Priorities. Preliminary budget recommendations are presented to the Council in April, and the Council provides direction and feedback on those recommendations. In April and May, the Budget Review Teams incorporate the Council's feedback and prepare the Recommended Budget, which is then presented to the City Council during the budget study session in early June. Any requested modifications to the Recommended Budget are included in the budget that is adopted later in June and becomes the Adopted Budget.

Below is a high-level condensed timeline for the entire Fiscal Year 2026-27 budget process:

November 2025 – January 2026	Departments prepare and submit the following for the upcoming fiscal year: (1) budget transmittal letter, non-discretionary increases, discretionary increases, and limited-period requests to the Budget Review Team; (2) reclassification requests to Human Resources and then to the Budget Review Team; (3) capital outlay and equipment replacement requests to the Capital Outlay Review Committee; (4) new and modified performance measure proposals and current fiscal year 6 month actuals; (5) department goals work plan update and new department goals.

FISCAL YEAR 2026-27
Budget Preparation and Review Process
(Continued)

December 2025	The Capital Outlay Review Committee meets with each department and reviews their capital requests.
January 2026	Departments develop and submit preliminary departmental goals.
February 2026	The City Manager and Budget Review Team meet with each department to review budget submittals, including capital outlay, department goals and fees.
February 24, 2026	Fiscal Year 2025-26 Midyear Budget Update Report. Initial forecast for upcoming fiscal year prepared and presented to City Council.*
April 14, 2026	City Council preliminary review of Fiscal Year 2026-27 Recommended Budget. City Council study session for presentation and discussion of Proposed Fiscal Year 2026-27, Capital Improvement Program.*
February – April 2026	Budget Review Team works with departments and the City Manager's office to review, refine, and modify goals/initiatives/projects to support City Council Strategic Priorities.
March – May 2026	Five-Year Financial Forecast updated for upcoming fiscal year.
June 9, 2026	City Council Public Hearing for presentation and discussion of the Fiscal Year 2026-27 Recommended Budget. *
June 23, 2026	Public hearing and adoption of Fiscal Year 2026-27 budgets, appropriations limit, fee modification (including utility rates), and adoption of Fiscal Year 2026-27 Capital Improvement Program.*
September 2026	Adopted Budget is finalized and posted to the City's website

This process complies with the procedures required in the City Charter for adoption of the annual budget specifying the annual City budget must be adopted prior to July 1, the beginning of each fiscal year.

* The public has the opportunity to comment during study sessions and public hearings.

CITY COUNCIL POLICY

SUBJECT: FINANCIAL AND BUDGETARY POLICY NO.: A-11

PURPOSE:

A comprehensive and consistent set of financial and budgetary policies provides a basis for sound financial planning, identifies appropriate directions for service level development, aids budgetary decision making, and serves as an overall framework to guide financial management and operations of the City of Mountain View (City).

This document incorporates existing adopted and informal policies. The formal adoption of financial policies allows for the consistent management of the City's financial resources and avoids the possibility of inconsistent or conflicting policies. These policies will establish criteria to evaluate the City's financial condition and to create a sound financial base for City operations.

A city's adoption of financial policies also promotes public confidence and increases the city's credibility in the eyes of bond rating agencies and potential investors. Such policies also provide the resources to react to potential financial emergencies in a prudent manner.

While these City Council-adopted policies will be amended periodically, the adoption of these policies will bring increased consistency to the management of the City's financial resources while establishing criteria and fiscal goals.

Policies presented here address the following topics:

1. Budget Policies
2. Revenue Policies
3. Expenditure Policies
4. Reserve Policies
5. Capital Improvement Policies
6. Cash Management and Investment Policies
7. Accounting Policies
8. Debt Management Policies
9. Risk Management Policies

CITY COUNCIL POLICY

SUBJECT: FINANCIAL AND BUDGETARY POLICY NO.: A-11

POLICY:

1. Budget Policies

All governmental fund-type annual budgets are presented on a modified accrual basis consistent with the general purpose financial statements prepared in accordance with generally accepted accounting principles. Pursuant to Council-adopted financial and budgetary policies, budgets are approved at the fund and department level and may not be exceeded without City Council approval. Transfers and adjustments between funds, departments, or capital projects must be submitted to the City Council for approval. City Charter Section 1105 requires approval by at least five votes of the seven-member City Council to amend the budget.

Proprietary funds, which include enterprise and internal service funds, are presented on an accrual basis consistent with the basis of accounting with the exception that capital projects are appropriated for the estimated cost of the total project. These financial uses of funds are not reflected as expenses in the City's financial statements but are capitalized and depreciated in accordance with generally accepted accounting principles.

Department heads are responsible for managing expenditures within their budget and assuring funds are only expended for properly authorized City expenses. Department heads are also responsible for expending funds consistent with the goals and objectives approved by the City Council.

a. The Adopted Budget shall serve as the annual financial plan for the City. This financial plan shall include the goals and objectives set by the City Council and the level of services determined by the City Council.

b. A structurally balanced General Operating Fund budget will be adopted annually, whereby recurring operating expenditures shall not exceed recurring operating revenues.

c. A midyear budget status report will be presented to the City Council annually.

d. The recommended budget shall be prepared by City staff and submitted to the City Council prior to the budget hearing each fiscal year.

e. The City Council shall adopt an annual operating budget before July 1 of each fiscal year.

f. The Finance and Administrative Services Director shall have authority to make minor corrections in compiling the Adopted Budget.

g. The City Manager or their designee shall have discretion for budget adjustments within a fund and within a department's operating budget.

h. All budget adjustments between funds or departments shall be submitted to the City Council for approval.

i. Performance and workload measures which reflect the effectiveness, efficiency, or workload of departmental operations will be included in the annual budget. The budget should include comparisons of actual performance to a target goal.

j. The Finance and Administrative Services Director and the City Manager shall have the authority to increase appropriations up to the amounts authorized for the City Manager under Council Policy A-10 for professional or specialized agreements when outside grants, donations, or reimbursement revenues have been received to offset expenditures that were not anticipated or budgeted. If the grant, donation, or reimbursement is not within the City Manager's level of authorization, a request for an appropriation increase must be submitted to the City Council for approval (five votes required).

2. Revenue Policies

a. The development and maintenance of diversified and reliable revenue streams will be the primary revenue policy of the City. The City will focus its efforts to optimize existing revenue sources while periodically reviewing potential new revenue sources.

b. Revenues for the General Operating Fund will be forecast for the upcoming budget year and the four subsequent fiscal years.

c. Revenues will be estimated conservatively using information provided by State and other governmental agencies, trending of historical information, and other relevant information.

d. Sources of revenues will be evaluated periodically to determine their applicability and relevance to City needs.

e. Fees and charges for services will be evaluated and, if necessary, adjusted annually. The City's objective in setting fees and charges for services is to achieve a reasonable level of cost recovery for services that are not provided to, or do not benefit, the community as a whole.

f. Periodic reviews or audits of significant revenue sources will be conducted to determine the accuracy of amounts paid and to monitor developments in the City's revenue base.

3. Expenditure Policies

a. City services and operations will be provided in an efficient manner with the objective of delivering the highest level of service possible at the lowest level of expenditure.

b. Expenditures for the General Operating Fund will be forecast for the upcoming budget year and the four subsequent fiscal years.

c. Expenditures will be estimated conservatively using information provided by State and other governmental agencies, trending of historical information, and other relevant information.

d. A good internal control structure assuring that only properly authorized expenditures are made will be maintained.

e. Expenditures will be controlled at the fund and department level and will not exceed appropriations without City Council authorization. Appropriations lapse at the end of the fiscal year to the extent that they have not been expended or encumbered.

f. Obligations of the City will be recognized when incurred. Encumbrances will be used for outstanding commitments. Encumbrances outstanding at year-end will be carried over to the next fiscal year and are automatically reappropriated for inclusion in the next fiscal year's budget.

4. Reserve Policies

The following is a list of reserves currently in place at the time these policies were adopted. The City Council has the authority to add or remove reserves as needed at their discretion. Some reserves are only needed for a short period of time. This list will be updated each time the policies are updated. Reserves that affect the financial stability and credit worthiness of the City, such as the General Fund Reserve, will be maintained to the degree financial stability and credit worthiness are unaffected to the greatest extent possible.

a. The General Fund Reserve, to be funded at a level between 20.0% to 25.0% of General Operating Fund budgeted expenditures, net of budget savings, shall be used: (1) for City Council-approved expenditures not appropriated during the annual budget process; (2) to cover unanticipated revenue shortfalls; (3) in situations of extreme physical or financial emergency (with the approval of the City Council); (4) to generate ongoing investment earnings; and (5) as a funding source for interfund loans and other loans or advances from the General Fund as approved by the City Council. Such loans and advances should accrue interest earnings for the General Operating Fund and include principal repayment to the extent possible.

b. The General Fund Budget Contingency Reserve shall be used to provide one-time financial resources during uncertain economic conditions. This reserve may be used for such things as the transitioning of positions to be eliminated, the phasing out of certain expenditures, smoothing of employee benefit changes, or anticipated or unanticipated revenue declines, as approved by the City Council.

c. The General Fund Earned Lease Revenue Reserve shall be used to accumulate the rent from the ground lease of a portion of the City's Charleston East property to Google LLC (Google). Google prepaid $30.0 million as rent for the initial approximately 52-year lease term. The intent is for this reserve to accumulate the rent, as it is earned, to fund one-time expenses of the City.

d. The General Fund Transportation Reserve shall be used for the purpose of major priority transportation projects to mitigate traffic congestion, improve infrastructure, and meet the needs of the City, as authorized by the City Council.

e. The General Fund Capital Improvement Reserve, to be funded with a goal of a minimum balance of $5,000,000, shall be used for the funding of unanticipated priority capital improvement projects authorized by the City Council. To the extent

possible, General Operating Fund carryovers remaining from the end of the fiscal year, not designated for other reserve purposes, may be applied to this Reserve.

f. The General Fund Open Space Acquisition Reserve shall be used for the purpose of acquiring open space to meet the needs of the City and as authorized by the City Council. Proceeds from excess City-owned properties shall fund this Reserve as directed by the City Council.

g. The General Fund Strategic Property Acquisition Reserve shall be used for the purpose of setting aside specific funds for the City to use for the acquisition of strategic property(ies).

h. The General Fund Property Management Reserve shall be used to provide a source of funds for obligations which could arise from the City's leasing of property, including legal services, certain responsibilities identified in land leases, environmental testing, or other costs normally incurred by a lessor.

i. The Graham Site Maintenance Reserve shall be used to fund the maintenance obligations, per the agreement with the school district, of the Graham Sports Complex, including the playing field at Graham Middle School beneath which the City has a reservoir.

j. The Compensated Absences Reserve shall fund the disbursements of terminated or retired employees for accrued vacation and sick leave or other accrued leave as applicable. This Reserve shall be funded at a minimum of 80.0% of the accrued liabilities of the City for compensated absences such as vacation and vested sick leave.

k. The Equipment Replacement Reserve shall be maintained to fund the replacement of capital equipment. The financial objectives of this fund is to permit the budgeting of level annual amounts for capital equipment replacement while utilizing this fund's reserves to absorb the cash flow variations caused by the timing of asset replacements. Major categories of capital assets (e.g., vehicles, information technology equipment, Police and Fire radios, CAD/RMS system hardware and Communications Center furniture and equipment, etc.) are included in this Reserve. Appropriations for this fund will be requested in the annual budget. It is policy direction that capital assets not be replaced before the end of their useful life unless justified by operating necessity.

l. The Workers' Compensation Self-Insurance Reserve shall be maintained at 70% confidence level for the projected liabilities as determined by an actuarial valuation to be conducted at least once every three years. This reserve may also be used for the backfill of public safety positions out on Workers' Compensation up to Two Hundred Thousand Dollars ($200,000) annually. In addition to projected liabilities, the reserve balance shall include, at a minimum, the provision for two catastrophic losses at the City's current level of self-insured retention.

m. The Liability Self-Insurance Reserve shall be maintained at 70% confidence level for the project liabilities as determined by an actuarial valuation to be conducted at least once every three years.

n. The Unemployment Self-Insurance Reserve will be reviewed annually and maintained at a level adequate to meet estimated unemployment liabilities.

o. The Employee Benefits Plan (Prescription/Vision) Reserve will be reviewed annually and maintained at a level adequate to meet estimated benefit liabilities.

p. The Retirees' Health Insurance Program Reserve will be accounted for in accordance with Generally Accepted Accounting Principles (GAAP) which includes a periodic actuarial evaluation of the City's liability and for each fund to contribute, to the extent possible, its Annual Required Contribution (ARC). In addition, to the extent possible, payments toward the Unfunded Actuarial Accrued Liability (UAAL) shall be made. This Reserve may be held with a third-party trustee for the benefit of the retirees.

q. The Parental Leave Reserve will be reviewed annually and maintained at a level adequate to meet estimated benefit liabilities.

r. The Employee Loan Reserve shall be used to provide a source of funds for the employee homebuyer and relocation assistance programs administrated by Council Policy D-13.

s. The Shoreline Regional Park Community shall maintain reserves as follows:

(1) General Reserve shall be maintained at 25% of operating expenditures.

(2) Sea Level Rise Reserve shall be incrementally increased to accumulate funds for projects identified in the most recent Shoreline Sea Level Rise Study. The

contributed amount shall be determined annually based on the available resources, timeline of the projects, and results of the Shoreline Sea Level Rise Study.

(3) Landfill Reserve shall be incrementally increased to accumulate funds to rebuild the landfill system based on the most recent Landfill Master Plan. The reserve shall have adequate balance to rebuild the landfill system in case of a catastrophic event.

t. The Water Fund Reserve shall be maintained as follows:

(1) Minimum 10% of operating budget for emergencies.

(2) Minimum 5% of operating budget for contingencies.

(3) Goal of 10% of operating budget for rate stabilization.

(4) Goal for capital improvements which averages the amount budgeted for annual maintenance capital improvement projects over the prior three to five fiscal years.

The purpose of the rate stabilization funds is to buffer any significant changes in revenues or expenses. Use of the rate stabilization funds is allowed to gradually or incrementally change rates in any fiscal year to lessen the impact of an otherwise significant rate change. The funds are to be adjusted in following fiscal years to meet the 10% guideline.

u. The Wastewater Fund Reserve shall be maintained as follows:

(1) Minimum 10% of operating budget for emergencies.

(2) Minimum 5% of operating budget for contingencies.

(3) Goal of 10% of operating budget for rate stabilization.

(4) Goal for capital improvements which averages the amount budgeted for annual maintenance capital improvement projects over the prior three to five fiscal years.

The purpose of the rate stabilization funds is to buffer any significant changes in revenues or expenses. Use of the rate stabilization funds is allowed to gradually or incrementally change rates in any fiscal year to lessen the impact of an otherwise significant rate change. The funds are to be adjusted in following fiscal years to meet the 10% guideline.

v. The Solid Waste Fund Reserve shall be maintained as follows:

(1) Minimum 10% of operating budget for emergencies.

(2) Minimum 5% of operating budget for contingencies.

(3) Goal of 10% of operating budget for rate stabilization.

(4) Required Financial Assurance Mechanisms (FAMs) if applicable.

The purpose of the rate stabilization funds is to buffer any significant changes in revenues or expenses. Use of the rate stabilization funds is allowed to gradually or incrementally change rates in any fiscal year to lessen the impact of an otherwise significant rate change. The funds are to be adjusted in following fiscal years to meet the 10% guideline.

5. Capital Improvement Policies

a. A five-year comprehensive Capital Improvement Program (CIP), identifying proposed major construction projects, capital equipment outlays, land acquisition, and other capital improvement expenditures, and providing an analysis of the estimated funding available and necessary to fund these projects, shall be prepared biennially and presented to the City Council for approval. In the years when a five-year CIP is not prepared, capital projects for a single year will be presented to the City Council for approval.

b. The CIP shall identify all proposed projects to be initiated during the five-year period.

c. The first year of the CIP and single-year capital projects shall be appropriated with the annual budget. The appropriations for each project are ongoing until project completion, project cancellation, or amendment.

d. The first year of the CIP and single-year capital projects shall only include those projects which can reasonably be accomplished or substantially started within the fiscal year.

e. Recurring annual projects shall be closed out at the end of the fiscal year or as soon as all related expenditures have been paid.

f. Capital projects will be reviewed on an annual basis for amendments or potential closure/cancellation.

g. A list of unscheduled projects (projects not included in the five-year period) will be identified in the CIP as an indication of potential future projects.

h. Future potential ongoing operating costs associated with a project will be identified with the project in the CIP.

6. Cash Management and Investment Policies

a. The City will follow modern cash management practices that require active revenue oversight, prompt collection, deposit, and investment of all funds and cash flow management which maximizes the amount of invested cash balanced with the timely payment of obligations.

b. The City will invest all funds in accordance with the City Council Investment Policy B-2 (Investment Policy) based on the following criteria:

(1) Safety of investment.

(2) Maintenance of sufficient liquidity to meet cash flow needs.

(3) Attainment of a market rate of return consistent with the requirements of the Investment Policy.

c. The City shall conduct all of its investment activities in accordance with the California Government Code Section 53600 and the Investment Policy.

d. The Investment Policy shall be updated as necessary and approved by the City Council.

e. A complete report on the City's investment portfolio shall be presented to the City Council on a regular basis.

f. A cash flow analysis shall be prepared on a monthly basis in order to estimate the amount of funds available for investment.

7. Accounting Policies

Governmental fund types are accounted for using the modified accrual basis of accounting. Revenues are recorded as received or accrued if they are both measurable and available to finance expenditures of the current period. Expenditures are recorded when the related fund liability is incurred, except for principal and interest on long-term debt, which are recorded when paid.

Proprietary fund types are accounted for using the accrual basis of accounting wherein revenues, unbilled or billed, are recognized in the accounting period in which they are earned, and expenses are recognized in the period liabilities are incurred. For budgetary purposes, capital projects are appropriated for the estimated cost of the total project. These financial uses of funds are not reflected as expenses in the City's financial statements but are capitalized and depreciated in accordance with generally accepted accounting principles.

The City also has various internal service funds that provide service to all major funds within the City and, in turn, charge these funds for the cost of providing services. Revenues received for providing services are noted as interfund service charges in the fund schedules of the Adopted Budget.

a. A financial accounting system adequate to provide management information and meet reporting requirements shall be maintained.

b. A system of effective internal controls will be maintained that assures only properly authorized expenditures, recordings of financial transactions, and accounting entries are executed.

c. Financial reports shall be prepared and presented to the City Council on a regular basis.

d. The City's financial records will be audited annually by an independent accounting firm as required by the City Charter.

e. An Annual Comprehensive Financial Report (ACFR) shall be prepared each year within six months of the close of the previous fiscal year. The ACFR will be presented to the Council Finance Committee (CFC) in accordance with Council Policy B-6.

f. The ACFR shall be prepared in accordance with generally accepted accounting principles applicable to local governments.

g. The "Management Letter" presented by the City's independent accounting firm will be presented, with City staff's comments if applicable, to the City Council.

h. The City prepares a cost allocation plan to identify the costs associated with providing certain services. These indirect charges, noted as General Fund Administration on the fund schedules in the Adopted Budget, reimburse the General Operating Fund for services such as those provided by the City Manager, Human Resources, City Attorney, Payroll, Purchasing, Accounts Payable, and Information Technology. The full cost allocation plan delineates the basis of allocation by department which may include the total operating budget, the number of full-time equivalent positions per department, the number of work requests, the amount of square footage occupied, the number of items processed, the number of applicable devices, etc. The City also prepares a cost allocation plan for the Water Fund similar to the General Fund plan.

8. Debt Management Policies

These Debt Management Policies are the debt management policies for the City of Mountain View, Mountain View Shoreline Regional Park Community, City of Mountain View Capital Improvement Financing Authority, and any other entity for which the City Council acts as legislative body, and the term "City" shall refer to each of such entities.

When used in these Debt Management Policies, "debt" refers to all forms of indebtedness and financing lease obligations.

These Debt Management Policies are intended to comply with California Government Code Section 8855 (i).

a. Long-term borrowing will be restricted to the funding of capital improvement projects and equipment. The use of long-term borrowing for ongoing operations shall be avoided.

b. Short-term debt may be issued to provide financing for the City's operational cash flows in order to maintain a steady and even cash flow balance. Short-term debt may also be used to finance short-lived capital projects; for example, the City may undertake lease-purchase financing for equipment.

c. The City may also find it beneficial to issue debt on behalf of other governmental agencies or private third parties in order to further the public purposes of the City. In such cases, the City shall take reasonable steps to confirm the financial feasibility of the project to be financed and the financial solvency of any borrower and that the issuance of such debt is consistent with the policies set forth herein.

d. The term of the debt shall not exceed the expected useful life of the capital improvement project or equipment.

e. Debt obligations will be met in a timely and efficient manner.

f. The City will comply with all debt covenants.

g. Good communications with bond rating agencies about its financial condition will be maintained.

h. The City will not exceed its legal debt margin limit of 15% of assessed value of property within the City limits.

i. Refunding techniques will be used where appropriate to allow for the restructuring of its current outstanding debt to remove or change restrictive covenants and/or to reduce annual debt service in an amount sufficient to justify the costs of the refunding/reissuance.

j. The City will comply with the postissuance policies and procedures specified in the tax certificate for any tax-exempt debt.

k. Types of Debt: The following types of debt are allowable under these Debt Management Policies:

- General obligation bonds.
- Bond or grant anticipation notes.
- Lease revenue bonds, certificates of participation, and lease-purchase transactions.
- Other revenue bonds and certificates of participation.
- Tax and revenue anticipation notes.
- Land-secured financings, such as special tax revenue bonds issued under the Mello-Roos Community Facilities Act of 1982, as amended, and limited obligation bonds issued under applicable assessment statutes.
- Tax increment financing to the extent permitted under State law.
- Conduit financings, such as financings for affordable rental housing and qualified 501(c)(3) organizations.

The City may, from time to time, find that other forms of debt would be beneficial to further its public purposes and may approve such debt without an amendment of these Debt Management Policies.

Debt shall be issued as fixed-rate debt unless the City makes a specific determination that a variable rate issue would be beneficial to the City in a specific circumstance.

l. Relationship of Debt to Capital Improvement Program and Budget

The City is committed to long-term capital planning. The City intends to issue debt for the purposes stated in these Debt Management Policies and to implement policy decisions incorporated in the City's capital budget and the capital improvement plan.

The City shall integrate its debt issuances with the goals of its capital improvement program by timing the issuance of debt to ensure that projects are available when needed in furtherance of the City's public purposes.

The City shall seek to issue debt in a timely manner to avoid having to make unplanned expenditures for capital improvements or equipment from its General Fund.

m. Policy Goals Related to Planning Goals and Objectives

The City intends to issue debt for the purposes stated in these Debt Management Policies, General Plan, Precise Plans, and other planning policy documents and to implement policy decisions incorporated in the City's Capital Improvement Program and annual operating budget.

n. Internal Control Procedures

It is the policy of the City to ensure that proceeds of debt are spent only on lawful and intended uses. Whenever reasonably possible, proceeds of debt will be held by a third-party trustee and the City will submit written requisitions for such proceeds. The City will submit a requisition only after obtaining the signature of the Finance and Administrative Services Director. In those cases where it is not reasonably possible for the proceeds of debt to be held by a third-party trustee, the Finance and Administrative Services Director shall retain records of all expenditures of proceeds. The Finance and Administrative Services Director shall retain records of expenditures for the period ending on the later of: (a) the final payment of the debt; and (b) the period specified in the tax certificate for tax-exempt debt.

o. Disclosure Policies and Procedures

(1) These Disclosure Policies and Procedures are intended to ensure that the City is in compliance with all applicable Federal and State securities laws.

(2) Review of Official Statements:

(a) The Finance and Administrative Services Director of the City shall review any Official Statement prepared in connection with any debt issuance by the City in order to ensure that there are no misstatements or omissions

of material information in any sections that contain descriptions of information prepared by the City.

(b) In connection with its review of the Official Statement, the Finance and Administrative Services Director shall consult with third parties, including outside professionals assisting the City, and all members of City staff, to the extent that the Finance and Administrative Services Director concludes they should be consulted so that the Official Statement will include all "material" information (as defined for purposes of Federal securities law).

(c) As part of the review process, the Finance and Administrative Services Director shall submit all Official Statements to the City Council for approval. The cover letter used by the Finance and Administrative Services Director to submit the Official Statements shall briefly summarize the responsibilities of the City Council under Federal securities laws and identify the key sections of the Official Statement.

(d) The approval of an Official Statement by the City Council shall be placed on the agenda as a new business matter and shall not be approved as a consent item. The City Council shall undertake such review as deemed necessary by the City Council, following consultation with the Finance and Administrative Services Director, to fulfill the City Council's responsibilities under applicable Federal and State securities laws. In this regard, the Finance and Administrative Services Director shall consult with the City's Disclosure Counsel to the extent the Finance and Administrative Services Director considers appropriate.

(3) Continuing Disclosure:

(a) Under the continuing disclosure undertakings that the City has entered into in connection with its debt offerings, the City is required each year to file annual reports with the Municipal Securities Rulemaking Board's Electronic Municipal Market Access ("EMMA") system in accordance with such undertakings. Such annual reports are required to include certain updated financial and operating information and the City's audited financial statements.

(b) The City is also required under its continuing disclosure undertakings to file notices of certain events with EMMA.

(c) The Finance and Administrative Services Director is responsible for establishing a system (which may involve the retention or one or more consultants) by which:

1.) The City will make the annual filings required by its continuing disclosure undertakings on a complete and timely basis; and

2.) The City will file notices of enumerated events on a timely basis.

(4) Whenever the City makes statements or releases information relating to its finances to the public that are reasonably expected to reach investors and the trading markets, the City is obligated to ensure that such statements and information are complete, true, and accurate in all material respects.

(5) Training:

(a) The Finance and Administrative Services Director shall ensure that the members of the City staff involved in the initial or continuing disclosure process and the City Council are properly trained to understand and perform their responsibilities.

(b) The Finance and Administrative Services Director shall arrange for disclosure training sessions conducted by the City's Disclosure Counsel. Such training sessions shall include education on these Disclosure Policies and Procedures, the City's disclosure obligations under applicable Federal and State securities laws, and the disclosure responsibilities and potential liabilities of members of the City's staff and members of the City Council. Such training sessions may be conducted using a recorded presentation.

9. Risk Management Policies

a. The City will maintain an appropriate level of funding or insurance coverage for exposure to risks of financial loss through self-insurance, partial self-insurance, commercial insurance, or pooled insurance with other agencies, whichever form is the most cost-effective in the long term. If self-insuring, stop loss insurance or pooled

insurance should be acquired in order to minimize the amount of self-insured retention, or financial responsibility, at the lowest level that is cost effective. The form of insurance employed for different risks shall be periodically evaluated.

b. City property shall be appropriately insured or self-insured to cover the City's losses through theft, destruction, fire, and other insurable perils.

c. All liability-type losses and claims that occur with predictable frequency and which will not have a significant adverse impact on the City's financial position shall be self-insured to an appropriate level.

d. An annual analysis shall be made of all insurance and self-insurance to monitor and compare costs.

e. The City shall be self-insured for unemployment benefits.

f. Workers' Compensation shall be insured or self-insured to an appropriate level and the program carried out according to State laws with the intent to care for the injured and preclude abuse to the extent allowable by law.

Revised: January 23, 2024, Resolution No. 18863
Revised: June 12, 2018, Resolution No. 18220
Revised: June 13, 2017, Resolution No. 18147
Revised: March 27, 2007, Resolution No. 17191
Effective Date: December 13, 1976, Resolution No. 11280

CNL POL
A11-546CP

NOTES

(This page intentionally left blank)

SHORELINE REGIONAL PARK COMMUNITY



Table of Contents

Mountain View Shoreline Regional Park Community Special District

Shoreline Community Legislation, Governance, and Obligations

The Mountain View Shoreline Regional Park Community (Shoreline Community) Special District was formed in 1969 pursuant to Chapter 1109 of the 1969 Regular Session Laws of the California Legislature, known as the Shoreline Regional Park Community Act (the Act). In cooperation with the County of Santa Clara (County) and the United States Department of the Interior, the Act also designated approximately 544 acres within the Shoreline Community to be utilized as a regional park and recreation facility. An express purpose of the Act is to provide a governmental agency to own, operate, and administer the park known as Shoreline at Mountain View (the Park). This action was taken in recognition of the critical shortage of high-density, intensive recreation land in the San Francisco-Oakland and San Jose urban areas and the need to preserve wildlife and marine life habitats and open space in the San Francisco Bay tide and marsh lands. The Park was ultimately established in 1983 on 750 acres.

The Act further stipulates that the Shoreline Community is created to:

a. Contribute to better living conditions through improved overall community design;

b. Make substantial contributions to the sound and economic growth of the area;

c. Provide needed additions to the general housing supply;

d. Provide opportunities for innovation in housing and community development technology and land use planning;

e. Enlarge housing, employment, and investment opportunities;

f. Encourage a diversified local homebuilding industry; and

g. Provide a suitable environment to a significant public recreational facility, which is the Park.

In addition, the City of Mountain View, acting in its fiduciary capacity as the Shoreline Regional Park Community, is charged with the administration and management of 439 acres of buried refuse within a 650-acre closed regulated landfill in and around the Shoreline Community. The City is required to maintain the landfill and mitigate environmental hazards until the landfill is no longer a threat to human health, safety, and the environment. The remaining post-closure maintenance period is currently estimated at up to 30 years. The total estimated cost of remaining capital projects is $19.0M and may be revised in the near future as the City undertakes a comprehensive Shoreline Landfill Master Plan Study Update.

The Shoreline Community is a low-lying area that is currently subject to flooding due to stormwater runoff and high tides. As such, the City has developed a program of sea level rise capital improvement projects in response to the existing and anticipated future flood vulnerability at the northern part of the City, including areas south of U.S. 101. A 2021 Shoreline Sea Level Rise Study Update was presented to the City Council on June 22, 2021. The current cost estimate, based on the 2021 study, for the identified sea level rise adaptation projects in the Sea Level Rise Capital Improvement Program (SLR CIP) is $122 million. Over half of the projects are in planning and design. The Sailing Lake Access Road project and the North Landfill Erosion Protection at Pond A2W are constructed. Final design is underway for the Pond A1 Project. Currently, staff is working to update the SLR CIP based on the updated regional planning guidance and sea

level rise projection, with an updated program cost estimate. It is anticipated additional reserves will be needed to provide for increased costs due to projected additional improvement needs, project cost inflation, and more stringent regulatory requirements. Currently, the Shoreline Community set aside $6.0 million annually for the Sea Level Rise Projects and the Shoreline Community has accumulated approximately $13.2 million to date.

To accomplish the intent of the Shoreline Community State Legislation, related to the development of needed housing, significant infrastructure improvements will be required in the Shoreline Community. To guide the land-use and development decision-making process of the Shoreline Community, the North Bayshore Precise Plan (Precise Plan) was adopted. The Precise Plan envisions the creation of complete neighborhoods and encourages blending residential, commercial, and office uses with services, open space, and transportation options for residents and area employees. Priority projects include the development of active transportation to convey pedestrians and bicyclists to and through the area and street improvements to eliminate bottlenecks and increase roadway efficiency. The North Bayshore Circulation Study, completed in 2021, estimated total cost for the 5-, 10-, and 20-year priority transportation improvements is approximately $487.0 million. Of this amount, $140.0 million is already funded, and $132.0 million is anticipated in impact fees and community benefits paid by developers.

Shoreline Community Revenues, Fund Structure, and Legal Obligations

In accordance with the Act, all tax revenues received by the Shoreline Community are deposited into a special fund and used to pay the principal of and interest on loans, advances, and other indebtedness of the Shoreline Community. The Act prescribes the powers of the Shoreline Community, including the construction and replacement of the infrastructure needed to serve the Shoreline Community, such as streets, curbs, gutters, parking lots, sidewalks, water and sewer services, lighting, waste disposal, power and communications, housing, and levees as well as operations and maintenance of Shoreline at Mountain View.

The Shoreline Community is a separate legal entity with its own budget and financial statements but is considered a blended component unit of the City, and financial activities are reported with the City's financial documents. A separate budget for the Shoreline Community is adopted by the Board of the Shoreline Community.

The primary source of revenues for the Shoreline Community is property taxes. The assessed value of taxable property within the Shoreline Community was frozen in 1977 at $33.9 million. The revenue generated from the Shoreline Community is a 1.0% levy assessed on the incremental taxable value of real and personal property located within the Shoreline Community. The assessed value of secured real property that does not experience a change in ownership or is not subject to new construction is adjusted annually at a rate not to exceed the California Consumer Price Index (CCPI) or 2.0%, whichever is lower. However, if a property changes ownership, it is reassessed at the current market value, and new construction is initially valued at the cost of the construction. Unsecured tax on personal property, such as computers and other equipment, is assessed on the value of the property as reported annually to the County by the owning business.

The Shoreline Community has established the following primary initial funds and may create additional funds and change the fund structure from time to time as it deems necessary to effect the purposes of the Act.

Shoreline Regional Park Community Special Fund: In accordance with the Act, all tax revenues received by the Shoreline Community will be deposited into a special fund called the Shoreline Regional Park Community Special Fund (Special Fund). The moneys in the Special Fund will be used to pay the principal of and interest on loans, advances, or other indebtedness of the Shoreline Community.

Shoreline Regional Park Community Fund: The Shoreline Regional Park Community Fund (Shoreline Community Fund) shall serve as the Shoreline Community Administrative Fund per Section 107 of the Act. Moneys may be transferred from the Special Fund for deposit into the Shoreline Community Fund to pay the administrative expenses and overhead of the Shoreline Community.

In addition to the initial primary funds, the Shoreline Community has established debt service funds associated with the 2018 and 2022 Revenue Bonds, as described in the Shoreline Community Outstanding Bond Obligations section.

In addition to the aforementioned fund structure, the following reserves have been established in accordance with the intent of Sections 43, 49, 52, and 107 of the Act. The reserves may be maintained in the Shoreline Community Fund, and the funding policies described below may be revised following future studies or in response to governmental regulations.

General Reserve: The General Reserve must be equal to twenty-five percent (25.0%) of the Shoreline Community's operating expenditures. The purpose of the reserve is to cover three (3) months of operating expenses for the coming fiscal year in advance of annual property tax distributions and to cover any unanticipated expenditures, revenue shortfalls, situations of extreme physical or financial emergency, and advances from the City.

Sea Level Rise Reserve: The City and the Shoreline Community approved the creation of a Sea Level Rise Reserve, which was established in Fiscal Year 2018-19. It shall be incrementally increased to accumulate funds for projects identified in the most recent Shoreline Sea Level Rise Study. The contribution amount shall be determined annually based on available resources, timeline of the projects, and results of the Shoreline Sea Level Rise Study.

Landfill Reserve: In Fiscal Year 2013-14, the Shoreline Community and the City approved the creation of the Shoreline Community Landfill Reserve. The Shoreline Community Landfill Reserve was established for future funding requirements for the operation and maintenance of the Shoreline landfills through 2042. The reserve shall be incrementally increased to accumulate funds to rebuild the landfill system based on the most recent Landfill Master Plan. The reserve shall have adequate balance to rebuild the landfill system in case of a catastrophic event.

Site Contamination Reserve: In Fiscal Year 2021-22, the Shoreline Community and the City approved the creation of the Shoreline Community Site Contamination Reserve. The Shoreline Community Site Contamination Reserve was established to pay future obligations related to site contamination.

It is anticipated that additional reserves will be needed to provide for increased mitigation and inflation as the Sea Level Rise Study and Landfill Master Plan are periodically updated.

CIP Reserve: In Fiscal Year 2024-25, the Shoreline Community and the City approved the creation of the CIP Reserve with an annual contribution of $10.0 million to meet CIP needs.

Shoreline Community Fiscal Year 2026-27 Finances

For Fiscal Year 2026-27, operating revenues are projected at $77.8 million, $5.0 million lower than the Fiscal Year 2025-26 Adopted. This is primarily due to higher investment earnings offsetting property tax revenues lost from appeals and corrections. Notably, the Assessed Value in the Shoreline Community can be significantly impacted by economic conditions. Operating expenditures are recommended at $57.2 million, $4.8 million lower than Fiscal Year 2025-26 Adopted, primarily due to $12.0 million less in one-time contracting services for a recycled water project and a $2.6 million decline in intergovernmental payments from lower property taxes, partially offset by higher administrative overhead from the finalized cost allocation plan. Ongoing changes of $432,000 are included as well as limited-period expenditures of $584,000. In addition, there is a $5.1 million transfer to capital projects to fund necessary projects that benefit the Shoreline Community ($5.0 million from the CIP Reserve).

The fund is estimated with a $20.3 million ending balance after reserving $79.5 million for the General Reserve, the Landfill Reserve, the Sea Level Rise Reserve, bond proceeds (mainly from interest earnings), the Development Impact Fee Reserve, CIP Reserve, and the reserve for potential site contamination liability. Importantly, the remaining reserve balances are obligated to meet the Shoreline Community's current and future funding requirements.

Under the Act, all local taxing agencies receive their proportional share of property taxes from the frozen base. Subsequent agreements between the Shoreline Community, Mountain View Whisman School District (MVWSD), and Mountain View Los Altos Union High School District (MVLAUHSD) and between the Shoreline Community and the County of Santa Clara have provided for additional payments from the Shoreline Community and are discussed below.

School District and County Agreements

On June 30, 2013, the Shoreline Community entered into an Education Enhancement Reserve Joint Powers Agreement (EER Agreement) with the districts, effective July 1, 2013, for a period of 10 years, superseding prior agreements dating back to the first such agreement in 2006. The purpose of the EER Agreement is to create an Education Enhancement Reserve in which funds provided by the Shoreline Community are used to enhance the educational and technology capacity of students in the districts, which will contribute to the availability of a local technology workforce to further the objectives of the Shoreline Community. The EER Agreement provides for minimum annual payments, which commenced with the fiscal year ended June 30, 2014, and have increased annually based on the growth in property tax revenues in the preceding fiscal year. The EER Agreement expired in June 2023. In May 2023, the Shoreline Community and the school districts extended the EER Agreement until June 30, 2024. An

amendment to the 2023 EER Agreement, dated June 13, 2024, for a three-year extension — requested by MVWSD — was finalized in October 2024. In May 2025, a new EER Agreement was executed by all parties to supersede any prior agreements and will remain effect through June 30, 2035. For the fiscal year ended June 30, 2025, the Shoreline Community paid a total of $12.0 million in contributions to the districts.

Pursuant to an agreement between the City, the Shoreline Community, and the County dated June 22, 2005, the Shoreline Community is annually obligated to pay the County from tax revenues an amount equal to the County's total retirement tax override levies and pass-through an additional amount of taxes. For the fiscal year ended June 30, 2025, $3.0 million and $3.6 million in retirement tax override levies and pass-through payments, respectively, were paid to the County.

Shoreline Community Outstanding Bond Obligations

The Act authorizes the Shoreline Community to issue bonds for any of its corporate purposes. Any obligation of the Shoreline Community to make payments with tax revenues shall be subordinate to the payment of debt service on bonds. As of June 30, 2026, the Shoreline Community is anticipated to have the following debt obligations outstanding (dollars in thousands):

- The 2018 Revenue Bonds were issued to finance the acquisition, construction, and improvement of various transportation, recreational, and public safety capital projects within the Shoreline Regional Park Community, including improvements to Shoreline Boulevard and Plymouth Street, a bicycle/pedestrian overcrossing of U.S. 101, freeway off-ramp realignment improvements at Shoreline Boulevard, a reversible bus lane on Shoreline Boulevard, the Shoreline Boulevard bus lane extension, Shoreline Sailing Lake improvements, and a Police/Fire training and classroom facility.

  The bonds were secured by tax increment revenues generated within the Shoreline and were awarded an A+ underlying credit rating by S&P in 2018, reflecting the Shoreline Community's strong assessed valuation growth, revenue performance, and long-term economic development potential within the North Bayshore area.

  Debt service for the bonds is funded through tax increment revenues and is incorporated into the Shoreline Community's long-term capital and financial planning framework.

- The 2022 Revenue Bonds were issued to refund the 2011 Revenue Bonds, which had previously refunded the 1996 Tax Allocation Bonds originally issued to finance the acquisition of certain land from the City and to fund road, water, sewer, and other public infrastructure improvements within the Shoreline Regional Park Community.

  In addition to the refunding component, the 2022 Revenue Bonds financed construction and improvement projects including Fire Station No. 5, Permanente Creek Trail improvements, and the Athletic Field projects, as well as costs associated with the issuance of the bonds.

  The refunding generated approximately $1.1 million in net present value savings, representing approximately 5.25% of the refunded principal amount. Annual debt service cashflow savings are projected to average approximately $31,700 annually from 2023 through 2029 and increase to approximately $1.8 million in 2040.

The Shoreline Community utilized a private placement financing structure rather than a public bond offering in order to accelerate execution and reduce market timing risk during the period of rising interest rates.

The 2022 Revenue Bonds are secured by tax increment revenues derived from increases in the assessed valuation of taxable property within the Shoreline Community's North Bayshore Area Plan area above its 1977-78 base year assessed valuation. The 2022 Revenue Bonds were issued on parity with the outstanding 2018 Revenue Bonds.

Type of Indebtedness	Maturity	Interest Rates	Authorized and Issued (in 000's)	Outstanding as of June 30, 2026 (in 000's)
2018 Revenue Bonds[(1)]	2031 or 2048	3.36% to 5.00%	$63,800	$59,925
2022 Revenue Bonds	2039	4.83%	$21,565	$18,625

---

(1)

2018 Revenue Bonds	Maturity	Interest Rates	Authorized and Issued
Series A (Tax-Exempt)	2048	5%	53,485
Series B (Federally Taxable)	2031	3.36% to 4.24%	10,315

It should be noted that, given the extensive outstanding infrastructure improvements necessary to fulfill the housing requirements and protect the Shoreline Community, additional bonding will be necessary in the future.

SHORELINE REGIONAL PARK COMMUNITY FUND
Statement of Revenues, Expenditures and Balances

	Audited Actual 2024-25	Adopted Budget 2025-26	Estimated 2025-26	Recom. Budget 2026-27
Revenues and Sources of Funds:				
Property Taxes	$ 73,235,256	75,114,900	60,978,600	68,818,800
Investment Earnings	6,423,105	6,322,000	7,175,800	7,584,000
Invest Earn on Dev Imp Fees	846,614	909,000	930,000	998,000
Rents & Leases	441,125	268,000	475,000	224,000
Other Revenues	133,402	112,000	166,400	127,000
Capital Projects Refunds	2,086,546	0	0	0
Bond Proceeds and Interest	2,782,492	0	1,700,000	0
Total	**85,948,540**	**82,725,900**	**71,425,800**	**77,751,800**
Expenditures and Uses of Funds:				
Operations	7,468,608	28,276,863	26,846,189	17,872,334
Intergovernmental Payments	18,580,797	19,103,000	18,673,599	16,510,000
Capital Projects	23,780,000	25,747,000	52,512,859	5,415,000
Capital Projects from Bond Proceeds	850,000	0	0	0
General Fund Administration	8,117,800	8,199,000	12,299,370	16,399,700
Water Fund Administration	67,100	67,800	67,800	125,100
2018 Revenue Bonds	3,611,501	3,981,255	3,981,255	3,981,401
2022 Refund Bonds	1,835,947	1,846,806	1,846,806	1,846,283
Self Insurance	213,480	308,900	308,900	263,160
Retirees' Health Unfunded Liability	2,800,000	0	0	0
Transfer to Comp Absences Res	48,000	89,000	89,000	82,000
Transfer to Equip Replace Res	79,400	78,200	78,200	103,700
Transfer to Liability Fund	200,000	0	0	0
Total	**67,652,633**	**87,697,824**	**116,703,978**	**62,598,678**
Revenues and Sources Over (Under) Expenditures and Uses	18,295,907	(4,971,924)	(45,278,178)	15,153,122
Beginning Balance, July 1	111,290,383	129,586,290	129,586,290	84,308,112
General Reserve	(5,900,000)	(10,700,000)	(10,700,000)	(10,200,000)
Site Contamination Reserve	(5,000,000)	(5,000,000)	(5,000,000)	(5,000,000)
Commitment for AWPS Project	(22,000,000)	(5,000,000)	(5,000,000)	0
Reserve for CIP	(10,000,000)	(10,236,000)	(10,236,000)	(15,279,000)
Reserve for Bond Proceeds	(6,809,458)	(6,809,458)	(8,509,458)	(8,509,458)
Reserve for Landfill	(13,000,000)	(14,000,000)	(13,700,000)	(14,700,000)
Reserve for Sea Level Rise	(18,875,000)	(13,210,000)	(13,210,000)	(19,210,000)
Reserve for Dev Impact Fees	(4,639,809)	(5,548,809)	(5,569,809)	(6,567,809)
Reserve for Encumbrances	(430,452)	(430,452)	0	0
Ending Balance, June 30	**$ 42,931,571**	**53,679,647**	**12,382,845**	**19,994,967**

The Mountain View Shoreline Regional Park Community (Shoreline Community) Special District was formed in 1969. Tax increment derived on the difference between the frozen base year value (in 1977) and the current fiscal year assessed value and other revenues generated from the activities of the Shoreline Community are to be utilized to develop and support the Shoreline Community and surrounding North Bayshore Area. Reserves are for general purposes, a catastrophic landfill event, funding sea level rise infrastructure improvements, and tracking of development impact fees.

Assessed values are as follows (in thousands):

		Total Assessed Value	Frozen Base	Tax Increment Value
Actual	2024-25	$ 7,250,206	$33,888	$7,216,318
Actual	2025-26	$ 6,558,685	$33,888	$6,524,797
Recommended	2026-27	$ 6,618,189	$33,888	$6,584,301

NOTES

(This page intentionally left blank)

GLOSSARY/ ACRONYMS



Table of Contents

Glossary/Acronyms

Accrual Basis of Accounting—A method of accounting that recognizes the financial effect of transactions, events and interfund activities when they occur, regardless of the timing of related cash flows.

Actual/Audited Actual—The amount of expenditures or revenues, as verified by the auditors, or positions for the fiscal year.

Actuarial Accrued Liability (AAL)—The amount calculated by an actuary related to an incurred liability.

Actuarially Determined Contribution (ADC)—Equal to the sum of the Normal Cost (NC) and Amortization of the Unfunded Actuarial Accrued Liability (UAAL). Used when discussing the California Public Employees Retirement System (CalPERS) and Retirees' Health Insurance Program. Developed on the same basis as the Annual Required Contribution (ARC) previously developed under GASB Statement No. 45.

ADA—Americans with Disabilities Act.

Adjusted—Adopted plus/minus any encumbrance carryovers, donations, grants, and midyear Council action.

Adopted—Formal action is taken by the City Council to set a plan, action or strategy, etc. for the fiscal year.

Annual Budget—The total budget for a given fiscal year as approved by City Council.

Appropriation—A legislative act authorizing the expenditure of a designated amount of public funds for a specific purpose.

ARPA—American Rescue Plan Act.

Assessed Value (AV)—A value established by the County Assessor which approximates fair-market value of real or personal property or fair-market value at the time of sale, change in ownership or completion of construction adjusted by the annual California Consumer Price Index not to exceed 2.0 percent annually. By State law, 100 percent of the property value is used for determining the basis for levying property taxes.

Assigned—The City's intent to use funds for a specific purpose as expressed by City Council or a delegated authority.

Audit—An official financial examination conducted by an independently licensed certified public accountant.

Balanced Budget—Revenues are equal to or greater than total expenditures.

Bonds—A legal promise to pay a sum of money on a specific date at a specified interest rate.

Budget—A financial plan identifying projected revenues, planned expenditures and levels of service.

Budget Adjustment—Any lawful change after the formal adoption of the budget.

Glossary/Acronyms
(Continued)

CalPERS—California Public Employees Retirement System.

Capital Improvement Program or Project (CIP)—Capital projects such as City buildings, General Plan update, park renovations, etc. These projects are usually multi-year and, thus, extend beyond the annual budget. The CIPs are supported by a five-year expenditure plan detailing funding sources and expenditure amounts.

Capital Outlay (also referred to as Capital Equipment)—Expenditures that result in the acquisition of assets with an estimated useful life of two or more years and a unit cost of $10,000 or more (account classification 56100s).

Capital Projects Fund—Used to account for financial resources for the construction or acquisition of major capital facilities (other than those financed by Enterprise Funds). For the annual budget, only the Capital Project Funds that have annual budgets are included.

Carryover Balance—The difference between actual General Operating Fund (GOF) revenues received and actual GOF expenditures (operating balance), plus any other GOF one-time revenues or expenditure savings in a given fiscal year.

CAO—City Attorney's Office.

CC—City Council.

CCO—City Clerk's Office.

CCPI—California Consumer Price Index.

CDD—Community Development Department.

CERBT—California Employers' Retiree Benefit Trust.

Certificates of Participation (COPs)—Provides a long-term financing mechanism through a financing lease agreement.

CMO—City Manager's Office.

CNC—Council Neighborhoods Committee.

COLA—Cost-of-living adjustment.

Committed—Formal action by the City Council places the constraint on how the funds can be spent and may only be altered by the same type of City Council action. Contractual obligations are included in this category.

Community Development Block Grant (CDBG)—A grant received by the Department of Housing and Urban Development (HUD).

Glossary/Acronyms
(Continued)

Community Stabilization and Fair Rent Act (CSFRA)—On November 8, 2017 voters adopted Measure V, or CSFRA, to stabilize rents and provide just cause eviction protections for certain rental units in Mountain View.

Component Units—Legally separate entities for which the elected officials of the primary government are financially accountable.

Consumer Price Index (CPI)—A statistical measure of price levels provided by the U.S. Department of Labor signifying the cost-of-living and economic inflation.

Contingency—An amount set aside for emergency or unanticipated expenditure and revenue shortfall.

Cost Recovery Program—Service provided to a specific group or population where the fee is established to partially or fully offset the expenditures incurred for the program or service.

CP—Council Policy.

CSD—Community Services Department.

CSMFO—California Society of Municipal Finance Officers.

Debt Retirement Costs—Costs associated with the payoff of debt.

Debt Service—The payment of principal and interest on borrowed funds such as bonds.

Debt Service Fund—Government fund type used to account for the accumulation of resources for and the payment of interest and principal on a debt issue.

Deficit—Expenditures exceeds revenue.

Department—The highest organizational unit within the City which is responsible for managing divisions or activities within a functional area.

Depreciation— The cost of an asset divided by its expected useful life in years.

Discretionary Expenditure—Nonessential spending. The city's operation can continue without it.

Division—An organizational unit within a department that provides a specific service.

Educational Revenue Augmentation Fund (ERAF)—The mechanism used by the State to shift local taxes for the State's education funding commitments. This mechanism has been used three different times, thus the terms ERAF I, ERAF II and ERAF III.

EIR—Environmental Impact Report.

Glossary/Acronyms
(Continued)

Encumbrances— A legal expenditure obligations of the City established when an agreement for services or goods is entered into. The appropriations for a legal encumbrance does not lapse at the end of the fiscal year.

Ending Balance—A fund's accumulation of revenues over its expenditures available for appropriation.

Enterprise Funds—Used to account for an activity for which a fee (or fees) is charged to external users for goods or services. The City has three Enterprise (or Utility) Funds, Water, Wastewater and Solid Waste Management, that account for the water services, wastewater (sewer) services, and trash and recycling services provided to residents and businesses in the City.

Estimated Expenditures—The amount of expenditures expected to be spent in the current fiscal year.

Estimated Revenue—The amount of revenue expected to be received in the current fiscal year.

Excess Education Revenue Augmentation Fund (Excess ERAF)—In 1992, as a way of solving its own budget shortfall, the State enacted legislation that shifted partial financial responsibility for funding education to local government. Property tax revenues belonging to cities, counties, and special districts were shifted to the Education Revenue Augmentation Fund. When county auditors determine the fund has enough money to meet the minimum state funding requirements for its public schools and community colleges, the remaining funds are returned to the local governments at year-end.

Expenditures—The use of financial resources typically spent for goods or services.

FASD—Finance and Administrative Services Department.

FD—Fire Department.

Financial Assurance Mechanisms (FAMs)—A state mandated Financial Assurance Mechanism to ensure the City is set aside money to meet the obligation for additional postclosure care costs for the landfill sites.

Financial System—The total structure of records and procedures which identify, record, classify, summarize and report information on the financial position and results of operations of a government.

Fiscal Year—A 12-month period specified for recording financial transactions. The City of Mountain View's fiscal year starts on July 1 and ends on the following June 30.

Full-Time Equivalent (FTE)—Part-time and hourly positions expressed as a fraction of full-time positions (2,080 hours per year). Example: 3 positions working 1/2 time equal 1-1/2 FTEs.

Functions—Long-term goals of a department which are tied to performance measures.

Fund—A fiscal and accounting entity with a self-balancing set of accounts recording cash and other financial resources, together with all related liabilities and residual equities or balances, and changes therein, which are segregated for the purpose of carrying on specific activities or attaining certain objectives in accordance with special regulations, restrictions or limitations.

Glossary/Acronyms
(Continued)

Fund Balance—The difference between assets and deferred outflows and liabilities and deferred inflows reported in a governmental fund.

GAAP—Generally Accepted Accounting Principles.

GASB—Governmental Accounting Standards Board.

General Fund—Accounts for the operations of the City which are not recorded in other funds.

General Fund Budget Contingency Reserve—A reserve set aside for uncertain economic conditions to provide for financial flexibility.

General Fund Reserve—The reserve that provides a source of funding for necessary, but unanticipated, expenditures during the fiscal year, unanticipated revenue shortfalls, sources for interfund loans, emergencies and to generate ongoing interest earnings for the General Operating Fund.

General Fund Reserves—The combination of all General Fund Reserves.

General Government—A grouping of departments that support those which give direct service to the public.

General Non-Operating Fund (GNOF)—A "sub" fund of the General Fund which accounts for the limited-period revenues and expenditures of the General Fund.

General Obligation Bonds—Are issued to fund public projects and are backed by the full faith and credit of the issuer.

General Operating Fund (GOF)—A "sub" fund of the General Fund which accounts for the ongoing annual operations of the City which are not recorded in other funds.

GFOA—Government Finance Officers Association.

Goals/Projects/Initiatives—A set of criteria to be achieved within a certain time period.

Governmental Funds—Funds generally used to account for tax-supported activities. There are four different types of governmental funds: the General Fund, special revenue funds, debt service funds, and capital projects funds.

Grant Funds—Moneys received from another government, such as the State or Federal government, usually restricted to a specific purpose.

Gross—Amount prior to any deductions.

HD—Housing Department.

HRD—Human Resources Department.

Glossary/Acronyms
(Continued)

Infrastructure—A substructure or underlying foundation on which the continuance or growth of a community depends: roads, schools, transportation systems, etc.

Initiative Process—A system designed to place lawmaking power in the hands of the people. Allows voters to collect signatures to place a new law or change on the ballot.

Interdepartmental Charges—Charges from one department or fund to another department or fund within the governmental entity.

Interfund Expenditure—An expenditure reported in one department or fund that is generated by another department or fund within the governmental entity.

Interfund Transfers—Movement of money from one fund to another within the City of Mountain View or component units of the City of Mountain View.

Intergovernmental Revenue—Grants, entitlements and cost reimbursements from another Federal, State or local governmental unit.

Internal Service Fund—Used to account for any activity that provides goods or services to other funds or departments on a cost reimbursement basis. The City uses Internal Service Funds for fleet maintenance, equipment replacement, Workers' Compensation, unemployment, liability risk exposure, retirees' health and employee benefits.

Investment Portfolio—The accumulation of all cash and investments regardless of source or ownership, placed in securities or vehicles for purposes of generating interest income.

ITD—Information Technology Department.

Labor Chargeback—An account used to credit salaries and benefits when time is charged to a capital improvement project or another fund or department for services provided.

LD—Library Department.

Limited-Period Expenditure—An expenditure that is of a one-time or limited duration and not considered ongoing in nature.

Maintenance and Operations—Cost of upkeep and running of property or equipment (account classification 55200s).

Major Fund—Any fund whose revenues or expenditures equal 10% of their fund-type total and 5% of the grand total of governmental and enterprise funds.

Materials and Supplies—Expenditures for goods used to support operations (account classification 55100s).

Glossary/Acronyms
(Continued)

Measurement Focus—Types of balances (and related changes) reported in a given set of financial statements (e.g., economic resources, current financial resources, assets and liabilities resulting from cash transactions).

Minor Estate Trust—Trust fund City established based on a donation in 2018. The Minor family donated $410,235 endowment from the Minor Estate that allows the Library Director to spend 75% of the annual interest earned.

Mission Statement—A broad direction based on the needs of the community. A mission is general and timeless; it is not concerned with a specific achievement in a given time period.

Mobile Home Rent Stabilization Ordinance (MHRSO)—A fund for stabilization of rents for mobile homes and mobile home spaces.

Modified Accrual Basis of Accounting—Basis of accounting according to which (a) revenues are recognized in the accounting period in which they become available and measurable; and (b) expenditures are recognized in the accounting period in which the fund liability is incurred, if measurable, except for unmatured interest on general long-term debt and certain similar accrued obligations which should be recognized when due. (NCGA Statement 1)

MVCC—Mountain View City Code.

MVPD—Mountain View Police Department.

Net—Amount after consideration of any adjustments.

Non-Discretionary Expenditure—Essential spending. City can't operate without it.

Normal Cost (NC)—Represents the annual cost estimated for pension or retirees' health benefits of the future liability for current employees.

O&M—Operations and Maintenance.

Operating Balance—The balance of ongoing revenues and expenditures before one-time revenues or expenditures such as capital projects.

Operating Budget—Plans of current expenditures and the proposed means of financing them. The annual operating budget is the primary means by which most of the financing acquisition, spending and service delivery activities of a government are controlled.

Operations—Includes salaries, benefits, supplies and services, and capital outlay expenditures.

Other Expenses—All expenditures not recorded in other major account classifications (account classification 55500s).

Other Funds—The reference used for funds other than the General Fund (e.g., Special Revenue, Debt Service, Capital Projects, etc.).

Glossary/Acronyms
(Continued)

Overhire Position—A position created for temporary use above the approved budgeted number of positions. This is used as an overlap when someone is retiring, out on disability, etc.

PD—Police Department.

PEPRA— Public Employees' Pension Reform Act.

Performance/Workload Measures—Number or percentage of work category completed or performed. The performance/workload measures provide an indicator of the amount of work performed or measures the quality of effectiveness of work performed by a department or program from year to year.

Personnel Services—Salaries and benefits paid to City employees (account classification 54100-54300s).

Position Classification—Includes job titles, job grades and job families for an overall job level.

Primary Government—Any state government or general purpose local government (municipality or county).

Professional/Technical Services—Expertise purchased from external sources (account classification 55400s).

Projected Revenue—The amount of revenue projected for future fiscal year's budget(s).

Property Tax Apportionment—The allotment of direct taxes on the basis of population.

Proposed Budget—The initial plan by the City Manager for the fiscal year presented to the City Council before adoption.

Proposition 4/GANN Initiative Limit—The City is required, under Article XIIIB of the State Constitution, to limit appropriations from proceeds of taxes. The annual appropriation limit is based on data received from the State, including various growth measures such as population, CPI and nonresidential construction changes.

Proprietary Funds—To account for operations that involve business-like activities. There are two different types of proprietary funds: enterprise funds and internal service funds.

PW or PWD—Public Works Department.

Rebudget—Funding for limited-period (one-time), capital outlay or equipment replacement items carried over from the current fiscal year to the next fiscal year with Council approval.

Recommended Budget—The preliminary spending plan for the fiscal year presented to the City Council in the Narrative Budget Report.

Rental Housing Committee (RHC)—Established by the Community Stabilization and Fair Rent Act, and consists of five members and one alternate member.

Glossary/Acronyms
(Continued)

Reserves—Used to indicate that resources are not available for appropriation and subsequent spending, but is set aside for future use and is either for a specific purpose or to fund a liability.

Restricted—Constraints on expenditures are externally imposed by creditors, grantors, or laws/regulations of other governments or by enabling legislation.

Revenue Enhancements—Any action that increases current revenue sources or creates new ones.

Salaries and Benefits—The set of all City-related operating costs for personnel (e.g., salaries, wages, retirement, health, dental, etc.).

Section 1103 of City Charter—Mandates that the City Manager will send a careful estimate, in writing, detailing the amount of expenditures required to ensure the proper conduct of business at all levels the City Manager has control of and an estimate of incomes expected.

Secured Debt—Debt guaranteed by the pledge of assets or other collateral.

Services and Supplies—The set of all nonpersonnel-related operating costs (e.g., supplies, maintenance, utilities, services, etc.).

Services to Other Departments—Includes interdepartmental charges and credits received for work performed for another department or fund (account classification 54100).

Shoreline Community (SRPC) —The Shoreline Regional Park Community.

Significant Changes—Any increase above the base budget that is discretionary.

SMaRT® Station—The copyright protected acronym used for the Sunnyvale Materials and Recovery Transfer Station.

Special Assessment—Compulsory levy made against certain properties to defray all or part of the cost of a specific capital improvement or service deemed to benefit primarily those properties.

Special Revenue Funds—Governmental fund type used to account for the proceeds of specific revenue sources (other than major capital projects) that are legally restricted for specified purposes.

Structural Deficit—The deficit that occurs when there is an imbalance between ongoing revenues and ongoing expenditures.

Structurally Balanced Budget—Ongoing revenues are greater than or equal to ongoing expenditures.

TABs—Tax Allocation Bonds. Bonds issued by a government agency secured by the agency's pledge of tax increment revenues.

Taxes—Compulsory charges levied by a government for the purpose of financing services performed for the common benefit.

Unassigned—This is the residual classification for the General Fund.

Unfunded Actuarial Accrued Liability (UAAL)—The portion of the AAL that does not have funds set aside toward this liability. Used in reference to the CalPERS system and Retirees' Health Benefit Program.

Unsecured Debt—Obligation not backed by the pledge of specific collateral.

Utilities—A public service such as gas, electricity or water. Also used to account for expenditures for services such as gas, electricity, water, trash and recycling collection, etc. (account classification 55300s).

Utility Funds—See Enterprise Funds.

Utility Rolls—Utility property assessed by the State Board of Equalization.

Vehicle License Fee (VLF)—Established in 1953 as a uniform statewide tax, the VLF is a tax on the ownership of a registered vehicle in place of taxing vehicles as personal property. By law, all revenues from the VLF fund city and county services, but the state legislature controls the tax rate and the allocation among local governments. In 2004, the Legislature permanently reduced the VLF tax rate and eliminated state general fund backfill to cities and counties. Instead, cities and counties now receive additional transfers of property tax revenues in lieu of VLF. In 2011 the legislature eliminated all VLF allocations to local agencies in order to fund COP's grant, booking fee subvention and other safety related grants.

VTA—Valley Transportation Authority.

City of
Mountain View

MountainView.gov

Building the Mountain View of Tomorrow *Together*

Facilities & Infrastructure



Sustainability





Economic Development



Public Safety