



**City of Dublin**  
CALIFORNIA

**ADOPTED BUDGET**  
Fiscal Years 2022-23 and 2023-24

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Cover Picture Description: City of Dublin Capital Improvement Project, Imagination Playground opened March 2021.



**City of Dublin**  
CALIFORNIA



# **Adopted Budget**

## **Fiscal Years 2022-23 and 2023-24**

June 2022

**Mayor – Melissa Hernandez**  
**Vice Mayor – Jean Josey**  
**Council Member – Shawn Kumagai**  
**Council Member – Sherry Hu**  
**Council Member – Michael McCorriston**  
**City Manager – Linda Smith**  
**Assistant City Manager – Colleen Tribby**



# ADOPTED BUDGET

## Fiscal Years 2022-23 and 2023-24

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# City of Dublin CITY MANAGER TRANSMITTAL LETTER

June 7, 2022

Honorable Mayor and City Council Members:

I hereby submit to you the City of Dublin's Fiscal Year 2022-23 and 2023-24 Budget, covering the beginning of a new two-year budget cycle.

As in previous years, the primary goals addressed in the budget cycle are: 1) fully fund current City operations; 2) fund future capital endeavors now through the setting aside of specific reserves; and 3) maintain adequate operating reserves over the long term. In addition, the Two-Year Strategic Plan includes a focus on infrastructure maintenance and reinvestment and organizational health, both of which have budget implications. The short-term action items detailed in this letter and planned for in the budget numbers support these goals.

This is a comprehensive document with fund summaries, revenue and expenditure summaries, position allocations, and illustrative charts and graphs that aim to present the City's financial position in a clear and transparent manner. Behind the data is the City's plan to both deliver services to the Dublin community in the short term, while remaining focused on the long-term financial health of the City.

## Budget-In-Brief: Key Issues

### Executive Summary

#### Economic Outlook

The COVID-19 pandemic created not only a public health crisis in 2020, but an economic crisis that continued into 2021 with falling employment levels and the steepest quarterly decline in Gross Domestic Product (GDP) on record. In mid-2021 the economy began to rebound, as could be seen with several key economic indicators: GDP rose, unemployment dropped, and consumer confidence rose. Throughout 2022, the economy is anticipated to remain strong, though there is a concern regarding soaring inflation, and uncertainty of the economy's reaction to the Russian invasion of Ukraine.

#### Budget Overview

The Budget includes citywide revenues<sup>1</sup> of \$139.0 million in Fiscal Year 2022-23 and \$140.6 million in Fiscal Year 2023-24. Expenditure<sup>2</sup> proposals total \$141.6 million and \$125.7 million in Fiscal Years 2022-23 and 2023-24, respectively. The total citywide fund balance is projected at \$324.4 million, and \$339.4 million in Fiscal Years 2022-23 and 2023-24, respectively. All fund balances are projected in the positive, except for grant funds, which are reimbursed after expenditures are incurred, and the Public Facility Fees Fund, due to the timing difference in the collection of fees and the construction of parks and facilities.

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<sup>1</sup> Governmental Funds and Internal Service Funds. Excludes Transfers In and Fiduciary Funds.

<sup>2</sup> Governmental Funds and Internal Service Funds. Excludes Transfers Out and Fiduciary Funds



The General Fund Budget is balanced in both years, with a projected addition to reserves of \$3.7 million in the first year, and \$11.6 million in the second year.

Both Property Tax and Sales Tax continues to show moderate growth in both years. Charges for Services is projected with a double digit increase due to the resumption of recreation programs close to pre-COVID level and additional fields and courts available for rental. Development revenue is projected to be significantly lower based on development project timelines. On the expenditure side, personnel costs are projected to increase in Fiscal Year 2022-23 as the net result of increase in salaries and benefit costs, and a change in the allocation of staff time to capital improvement projects, which are housed in other funds. Contracted Services costs (Police, Fire and Maintenance) continue to rise, increasing a combined 4.9% and 2.7% in the first and second year, respectively.

## **The 10-Year Forecast and Strategic Planning**

As discussed with the City Council at the Strategic Planning session on February 5, 2022, the 10-Year Forecast projects a General Fund deficit by Fiscal Year 2029-30, using conservative assumptions about the City's major revenue and expenditure categories.

The Two-Year Strategic Plan sets the overall direction for the City, guiding resources and setting specific objectives to drive City actions, and includes the City's Mission, Vision, and Values. In developing this plan, the City utilizes a consultant to facilitate the process with the City Council and the City's executive leadership. The consultant interviews each Councilmember to identify their individual priorities, which are then consolidated into draft goals and strategies by the consultant and executive leadership. Following this, the City Council reviews, prioritizes, and finalizes the consolidated goals and strategies at a Strategic Planning Workshop, which is typically held in early February. The Two-Year Strategic Plan is then adopted at a subsequent City Council meeting, prior to being incorporated into the City's budget. On April 19, 2022, the City Council adopted its Two-Year Strategic Plan for Fiscal Years 2022-23 and 2023-24. Each quarter, the City Council will receive an update on the progress being made towards the established goals.

## **Short-Term Priorities and Factors**

The following is a summary of certain short-term priorities, driven by the Two-Year Strategic Plan, which have significant budgetary impacts, addressed in this two-year budget.

### *1. Infrastructure Maintenance and Reinvestment*

As the City transitions to a built-out community, Staff is planning for the eventual replacement of a number of aging facility and equipment assets. Accordingly, the Fiscal Years 2022-23 and 2023-24 Budget includes funding for the following:

- \$2.0 million set aside in Internal Service Funds for facility replacements. This includes park structures, equipment at The Wave, and structures and equipment at the Civic Center and Shannon Community Center.
- \$10.0 million maintained in the General Fund Reserve for the rehabilitation of Village Parkway, as part of the City's reinvestment in pavement management.

### *2. Organizational Health*

As it relates to the Fiscal Years 2022-23 and 2023-24 Budget, Organizational Health is addressed through the inclusion of funding for the early payoff of liabilities, the updating of fees, and the implementation of technology to create operational efficiencies. Examples include:

- \$3.5 million set aside in the reserve for the Dougherty Regional Fire Authority (DRFA) unfunded pension liability, which increased to roughly \$8.3 million due to a decline in CalPERS investment returns. This is a closed plan that the City shares with the City of San Ramon.
- Funding to complete an update to the City's Public Facility Fee program, which calculates the impact of development on the City's facilities needs and assesses fees on development accordingly, and an update to the City's User Fee Study, which calculates the direct and indirect costs of providing certain services and sets fees to cover those costs.
- Funding to complete a Municipal Fiber Master Plan that will inform the feasibility of connecting City facilities to a fiber network to improve the efficiency of City business.

## Fiscal Year 2022-23 Budget: The Details

### REVENUES

Citywide revenues total \$139.0 million in Fiscal Year 2022-23 (including internal service funds, excluding transfers in and Fiduciary Funds), representing a decrease of \$34.5 million from the Fiscal Year 2021-22 Amended Budget, primarily due to one-time revenues, such as lease revenue bonds and grants for capital improvement projects; and timing of in the collection of revenues, such as development impact fees.

Total General Fund revenues are budgeted at \$108.7 million, an increase of \$3.6 million from the Fiscal Year 2021-22 Amended Budget.

#### *Highlights:*

- Property Taxes and Sales Taxes remain the City's largest ongoing revenue sources, accounting for 61% of total governmental fund revenues in Fiscal Year 2022-23.
- General Fund revenues are increasing \$3.6 million, due to increase in Property Tax, Sales Tax, and Charges for Services.
- Development revenues in the General Fund will decline by \$1.1 million due to the timing of development activities.
- Intergovernmental revenues are decreasing due to one-time grants for capital improvement projects, such as Measure RR - Safe Routes to BART, Measure BB Grants, and Transportation for Clean Air. American Rescue Plan Act (ARPA) fund is included in the category. The City is expected to receive the second tranche in the amount of \$3.5 million in Fiscal Year 2022-23.
- Other Revenues include Impact Fees and other revenues. The decrease is primarily due to the slowdown of development activities that are subject to impact fees. In addition, there is a one-time repayment of \$5.0 million in the Affordable Housing Fund for the acquisition cost for the Regional Street project.
- Other Financing Sources is from 2021 lease revenue bonds to finance energy efficiency capital improvements, payment of debt service of the Bonds is from the General Fund.

### OPERATING EXPENDITURES

The Fiscal Year 2022-23 Budget totals \$118.6 million in all funds (including internal service fund purchases, excluding transfers out and Fiduciary Funds). This is made up of operating appropriations of \$113.7 million and \$4.9 million is Internal Service Fund costs, which include equipment purchases and Information Technology costs. The Fiscal Year 2022-23 Budget also includes CIP appropriations totaling \$23.0 million.

The Fiscal Year 2022-23 General Fund operating budget, excluding transfers to capital improvement projects, totals \$94.0 million, and is in a surplus position, with ongoing revenues covering ongoing expenditures by \$14.7 million. Most operational departmental expenditure budgets are adjusted each year in a relatively consistent manner, that is, they change with CPI adjustments, or are increased by another specific known factor.

Examples are:

- Personnel costs are driven by the provision of salaries and benefits as approved by the City Council. Pension and retiree health rates are set by CalPERS and actuaries. The Budget incorporates the City’s most recently increased rates and includes an additional lump sum payment towards the pension liability, as discussed below.
- Supplies and Services remain generally static across departments. The increase in Fiscal Years 2022--23 is primarily due to insurance premiums.
- Capital Outlay budgets remain generally static across departments, unless there are one-time planned purchases, such as for new software or equipment. The Fiscal Year 2022-23 Budget contains a reduction of \$227,000 in such purchases from the prior year Amended Budget.

### ***Highlights:***

#### **Personnel**

The two-year budget reflects an updated position allocation plan, with no net change, projected salaries, health rates, and retirement benefits. Total personnel costs are projected to increase \$4.1 million in the first year and decrease \$3.3 million in the second year. This is due primarily to the net impact of one-time additional payment of \$3.5 million for the Dougherty Regional Fire Authority pension unfunded liability in the first year and increase in salaries and benefits costs.

While pension costs continue to increase, retiree health payments are decreasing significantly, due to the City’s capping of the benefit plan for new hires (after January 1, 2016). Staff had initially projected savings of \$4.0 million over 15 years, but with nearly two-thirds of the City workforce being hired after January 1, 2016, the savings from the capped benefit are being realized earlier than anticipated. Staff now expects savings to double over the same 15-year period. The City’s Other Post Employment Benefit Plan is currently in a super-funded status.

#### **Contracted Services Costs**

In Fiscal Years 2022-23 and 2023-24, total contract services make up 63% of the overall General Fund expenditure budget. Public Safety contract costs make up 42% of the total operating budget.

The following table shows changes to contracted services costs in the General Fund, with details shown in the General Fund Section of this document. Budget increases incorporate cost-of-living adjustments in Public Safety, and new inventory added to the service contract for maintenance.

|                                  | Actual              | Adopted             | Amended             | FY 22-23            | FY 23-24            |
|----------------------------------|---------------------|---------------------|---------------------|---------------------|---------------------|
| Contracted Services              | 2020-21             | 2021-22             | 2021-22             | Proposed            | Forecast            |
| Police Services <sup>(1)</sup>   | \$20,731,301        | \$22,294,777        | \$21,788,548        | 23,985,730          | 24,835,923          |
| Fire Services <sup>(1)</sup>     | 13,846,016          | 14,609,570          | \$14,609,570        | 15,311,310          | 16,097,301          |
| Maintenance Services (MCE)       | 5,344,843           | 5,933,838           | \$5,933,838         | 7,220,710           | 7,547,102           |
| Development                      | 3,059,578           | 4,107,935           | \$4,646,552         | 4,390,093           | 4,192,611           |
| Other Contracted Services        | 6,058,148           | 7,421,768           | \$9,935,389         | 8,787,376           | 8,655,617           |
| <b>Total Contracted Services</b> | <b>\$49,039,885</b> | <b>\$54,367,888</b> | <b>\$56,913,896</b> | <b>\$59,695,219</b> | <b>\$61,328,554</b> |

<sup>(1)</sup> Police and Fire liability insurance amounts are not included above; they are included in Services & Supplies.

## RESERVES

Total General Fund reserves are projected at \$212.6 million at the end of Fiscal Year 2022-23, an increase of \$3.7 million over Fiscal Year 2021-22 projected. The unassigned/available cash flow reserve is projected at \$89.6 million, before any designation by the City Council to specific Committed reserves, and before Staff completes the necessary accounting adjustments to reserves at the end of the current Fiscal Year. The City Council will make reserve designations during the City Council meeting of June 21, 2022.

## 2022-2027 Capital Improvement Program

The 2022-2027 CIP totals \$92.5 million over the five-year period. The General Fund contribution for the CIP period is \$20.5 million, primarily for Village Parkway Reconstruction (\$10.0 million), Kolb Park Renovation (\$2.9 million), Green Stormwater Infrastructure (\$1.8 million), Civic Center Rehabilitation (\$1.1 million), Parks Playground Replacement (\$1.1 million), Citywide Energy Improvements (\$1.3 million), and other miscellaneous projects totaling \$2.3 million.

The chart below illustrates total CIP expenses by funding source-type.

### CIP Expenses, All Funds

| FINANCING              | 2022-2023           | 2023-2024           | 2024-2025           | 2025-2026           | 2026-2027          | Five-Year Total     |
|------------------------|---------------------|---------------------|---------------------|---------------------|--------------------|---------------------|
| General Fund           | \$4,607,815         | \$2,891,070         | \$4,148,670         | \$8,740,000         | \$157,500          | \$20,545,055        |
| Internal Service Funds | \$1,610,000         |                     | \$1,500,000         | \$600,000           |                    | \$3,710,000         |
| Public Art Fund        | \$150,000           | \$500,000           | \$300,000           | \$300,000           | \$250,000          | \$1,500,000         |
| Public Facility Fees   | \$6,331,940         | \$2,279,875         | \$4,514,600         |                     |                    | \$13,126,415        |
| Special Revenue Funds  | \$6,232,689         | \$3,448,689         | \$3,295,149         | \$3,208,961         | \$2,873,961        | \$19,059,449        |
| Traffic Impact Fees    | \$4,071,440         | \$613,880           | \$816,320           |                     |                    | \$5,501,640         |
| Other                  | \$2,050,000         | \$17,300,000        |                     |                     |                    | \$19,350,000        |
| Unidentified           |                     |                     | \$2,218,500         | \$2,200,000         | \$5,300,000        | \$9,718,500         |
| <b>TOTAL FINANCING</b> | <b>\$25,053,884</b> | <b>\$27,033,514</b> | <b>\$16,793,239</b> | <b>\$15,048,961</b> | <b>\$8,581,461</b> | <b>\$92,511,059</b> |

### Highlights:

Below is a list of projects over \$1.0 million with new anticipated funding in the next five years, with the funding sources indicated. The cost listed does not include existing budgets in Fiscal Year 2021-22. Those details can be found in the separate CIP document.

### General Improvements

- Citywide Energy Improvements: \$1.3 million (General Fund)
- Civic Center Rehabilitation: \$1.1 million (General Fund)
- Library Tenant Improvements: \$1.7 million (Public Facility Fees - General Fund advance, ISF)

### Public Art

- Downtown Dublin: \$1.5 million (Public Art Fund)

### Parks

- Kolb Park Renovation: \$2.9 million (General Fund)
- Iron Horse Nature Park and Open Space: \$11.1 million (Public Facility Fees, State Grant, Unidentified)
- Jordan Ranch Neighborhood Square: \$2.4 million (Public Facility Fees - General Fund advance)
- Parks Playground Replacement: \$1.1 million (General Fund)
- Wallis Ranch Community Park: \$2.5 million (Public Facility Fees - General Fund advance)

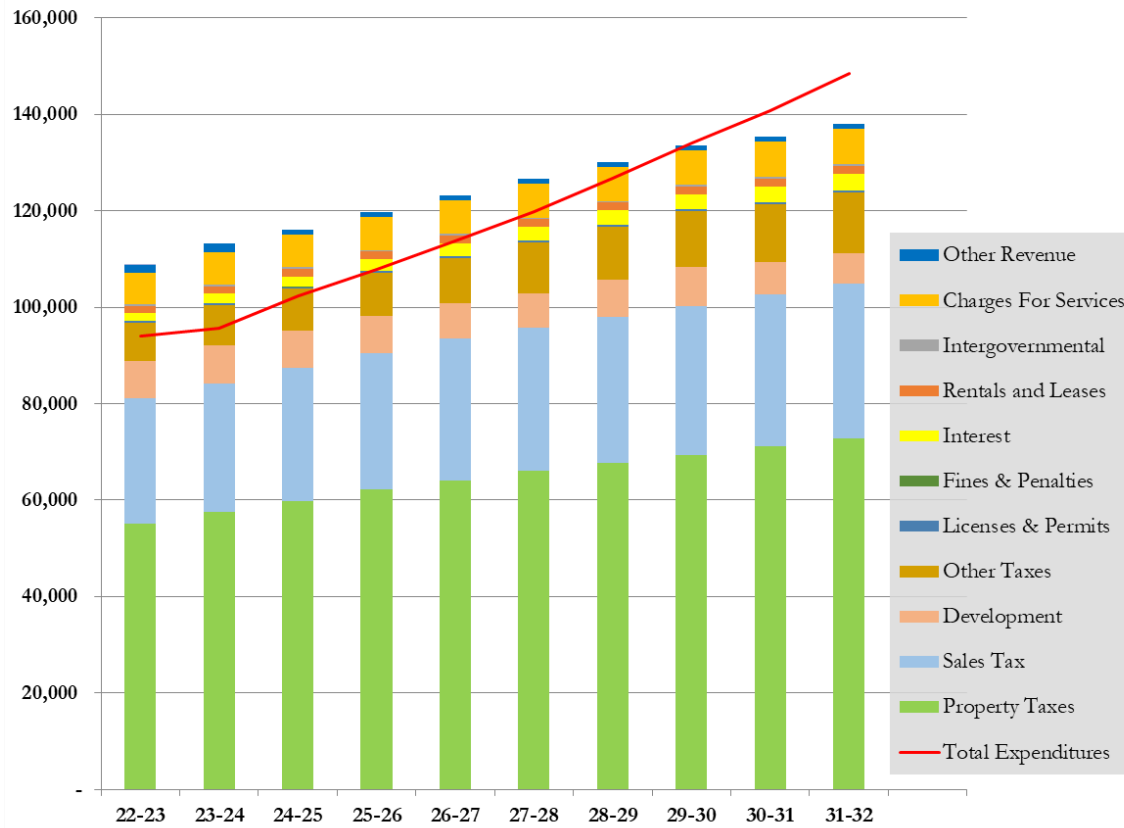
### Streets

- Annual Street Resurfacing: \$12.0 million (Special Revenue Funds)
- Citywide Bicycle and Pedestrian Improvements: \$1.9 million (General Fund, Special Revenue Funds)
- Dublin Boulevard Extension - Fallon Road to North Canyon Parkway: \$16.3 million (Special Revenue Funds, Traffic Impact Fees, Other, Unidentified)
- Green Stormwater Infrastructure: \$1.8 million (General Fund)
- Tassajara Road Improvements - North Dublin Ranch Drive to Quarry Lane School: \$7.0 million (Traffic Impact Fees, Other)
- Village Parkway Reconstruction: \$18.3 million (General Fund, Special Revenue Funds, Unidentified)

## **10-Year General Fund Forecast**

As discussed above, while the General Fund operating budget is balanced in the two-year budget period, the 10-Year Forecast shows a projected operating deficit of \$0.5 million in Fiscal Year 2029-30, as illustrated in the chart below.

## 10-Year Forecast (\$ in thousands)



In developing the Forecast, Staff continued the practice of conservatively projecting revenues, and growing expenditures using historical information. While predicting economic health in the long term is challenging, we believe that at this time, the forecast is a fair representation of the City's potential financial future. The following are the assumptions used in the Forecast, for Fiscal Years 2022-23 onward.

## 10-Year Revenues

### Property Tax

- Growth factor: 4.0% growth in years 3-4, 2.5% - 3.0% growth in years 5-10, including CPI adjustment: 2% increase (out of a maximum of 2%) on all existing non-Prop 8 homes throughout Forecast.
- Transfer of ownerships: growth based on historical averages.
- Prop 8 recapture: minimal increase due to large Prop 8 recapture already occurring.

### Sales Tax

- Growth factor: 3.0% growth in years 3-5, a "recessionary blip" in year 6, 2.0% growth in years 7-10.
- No new large sales tax generators included.
- All sharing agreements have been factored in.

### Development Revenues

- Based on development project projections.
- Steady decline as the community nears build-out.

### Charges for Services

- 1% increase per year as an inflationary factor.



## Interest

- Moderate increase, with expectations of a rising interest rate environment

## 10-Year Expenditures

### Personnel

- No new positions.
- COLA: up to 3.5% annually; Merit Pay: up to 3.0% annually
- Benefit increases according to actuarial estimates (increased PERS rates incorporated, along with decreased retiree health costs)
- \$1 million per year funding for PERS unfunded liability and rate hike protection.

### Contracted Services

- Annual increase to Police Services Costs: 6.0% - addition of a deputy in each year beginning Fiscal Year 2024-25.
- Annual increase to Fire Services: 5.0%
- Annual increase to Maintenance Services: 5.0%
- Annual increase to all other: 3.0%

### Preventative Maintenance

- \$2.0 million per year, an increase from \$1.0 million in prior years.

## Conclusion

Since the recession of 2009, the City has been fortunate to experience healthy growth in its major ongoing revenue categories. Even with the 2020 recession caused by COVID-19, City revenues have quickly and significantly rebounded, and major tax revenues have returned to pre-COVID levels. We have aided local businesses, maintained City programs and services, made significant progress of major capital improvement projects, and kept our City a safe place in which to live. As we continually prepare for the future, we recognize the importance of being fiscally conservative and forward-thinking in the decisions we make today.

I want to offer my deep gratitude to the City of Dublin staff for their dedication to this community, and to the City Council for its leadership and support every day.

Respectfully,



Linda Smith  
City Manager



## City of Dublin Two-Year Strategic Plan

Adopted on April 4, 2022

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Adopted for Fiscal Years 2022-23 & 2023-24 (updated every two years)

### Mission

The City of Dublin promotes and supports a high quality of life, ensures a safe and secure environment, fosters new opportunities, provides equity across all programs, and champions a culture of diversity and inclusion.

### Vision

Dublin is a great community to live, work, and raise a family. Dublin values:

- **Safety** – We are dedicated to excellent public safety resources, including police and fire.
- **Finances** – We will strive to be fiscally transparent and balance our budgets annually.
- **Inclusivity** – We will advocate for programs and policies that support inclusive access to housing, and cultural opportunities.
- **Diversity** – We will support a wide range of programs and events that reflect and cater to the diversity of our residents.
- **Equity** – We will deliver our services in a way that ensures equitable access to all.
- **Innovation** – We will continue to innovate in every aspect of government and promote innovation within the business community.
- **Customer Service** – We will provide welcoming, excellent customer services to our residents and businesses at all times.
- **Living an Active Lifestyle** – We will continuously promote an active lifestyle through our parks and facilities and encourage participation in local sports.
- **History** – We will honor our history through places and programs that remind people of our beginnings.
- **Business** – We will provide a full spectrum of opportunity by supporting current and prospective businesses through ongoing economic development efforts and helping them grow and thrive locally.
- **Environmental Sustainability** – We will continue to lead in building a well-planned sustainable community and protecting our natural resources.

# Strategies

| Strategy   |   |
|--|---|
| <b>1. Downtown Dublin and Economic Department.</b>     |   |
| <b>Strategic Objectives:</b>                           |   |
| 1A.  | Continue support of the Downtown Preferred Vision and Downtown Dublin Specific Plan including improving visual and environmental quality and evaluating specific business uses. |
| 1B.  | Pursue mixed-use projects to create economic vitality.  |
| 1C.  | Grant conditional tax and/or development fee relief for new developments in the Downtown.   |
| 1D.  | Support local businesses and new business attraction (ensure revenue-generating industries).  |
| 1E.  | Continue the Fallon-East economic development strategy.   |
| <b>2. Housing Affordability.</b>                       |   |
| <b>Strategic Objectives:</b>                           |   |
| 2A.  | Develop a Certified Housing Element that balances the location of housing options for all income types.   |
| 2B.  | Ensure the City's inclusionary zoning regulations incentivize targeted housing production.  |
| 2C.  | Prepare a nexus study to evaluate the affordable housing commercial linkage fee and affordable housing in-lieu fee for for-sale and rental housing.                             |
| 2D.  | Facilitate the production of affordable housing for lower income seniors, workforce, and special needs households.  |
| 2E.  | Review the housing market analysis and establish a strategy to meet the "middle market" demand, if needed, to ensure right mix.   |
| 2F.  | Review ownership programs for first-time buyers and explore alternative options.  |
| <b>3. Infrastructure Maintenance and Reinvestment.</b> |   |
| <b>Strategic Objectives:</b>                           |   |
| 3A.  | Use surplus and lump sum funding to increase the City's internal service funds.   |
| 3B.  | Provide on-going condition assessments of aging city facilities and assets.   |
| 3C.  | Explore finance options for long-term pavement management needs.  |
| 3D.  | Explore use of funding mechanisms like community facilities districts for capital and on-going maintenance needs.   |
| 3E.  | Continue to implement measures identified in the Climate Action Plan.   |

| 4. Organizational Health.         |   |
|-----------------------------------|---|
| Strategic Objectives:             |   |
| 4A.                               | Use existing reserves to address the unfunded Dougherty Regional Fire Authority pension liability.                              |
| 4B.                               | Complete an update to the Public Facility Fee Program.  |
| 4C.                               | Make annual contributions to reserves for the early payoff of the energy efficiency bonds.                                      |
| 4D.                               | Conduct a feasibility study into the fiber connectivity between City facilities.  |
| 4E.                               | Complete an update to the User Fee Study.   |
| 5. Safe and Accessible Community. |   |
| 5A.                               | Evaluate the feasibility and strategies for a community-wide fiber network.   |
| 5B.                               | Continue to engage with the community using all appropriate methods to share and exchange information.                          |
| 5C.                               | Provide more opportunities for residents to complete transactions with the City online, with appropriate security measures.     |
| 5D.                               | Ensure programs remain affordable and accessible to all members of the community, especially lower income families and seniors. |
| 5E.                               | Support existing and innovative public safety efforts, like the DPS Behavioral Health Unit.                                     |
| 5F.                               | Support community awareness of protected and preserved open space in and around Dublin.   |

# City of Dublin INTRODUCTION

## City of Dublin Profile

### Overview

The City of Dublin is in the East Bay of the San Francisco Bay Area and is approximately 30 miles east of San Francisco and approximately 30 miles northeast of the Silicon Valley. According to the California Department of Finance, the population in the City of Dublin is 68,482 excluding group quarters (4,450), as of May 2022.

The City of Dublin was incorporated in 1982 and in 2011 was named an “All-America City” by the National Civic League.

### Crossroads of the Bay Area

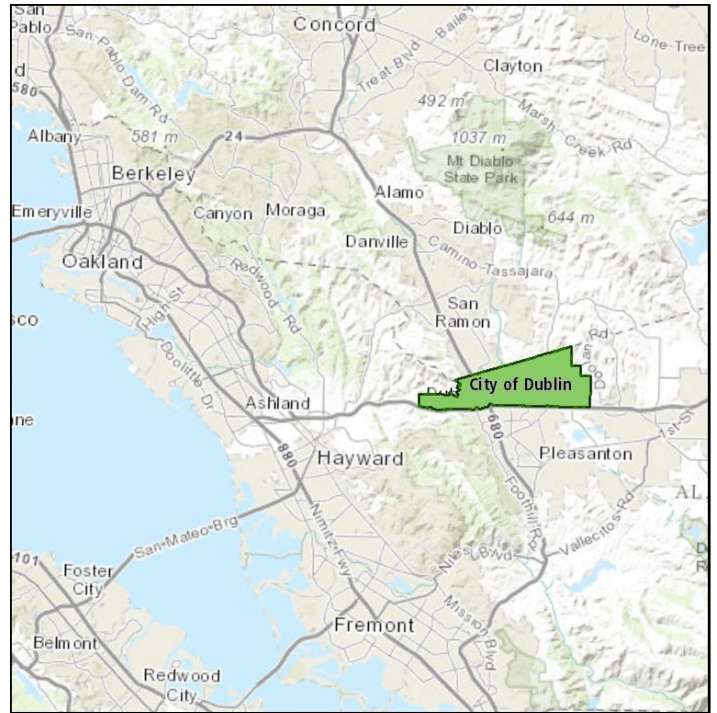
Dublin, California has long been known as the “crossroads” of the Bay Area. Dublin sits at the intersection of two major highways: Interstate 580 and Interstate 680. The significance of its location dates back more than 200 years when Dublin served as the crossroads of two important state routes – one from the Bay Area to Stockton, and the other from Martinez to San Jose. The Alamilla Spring, located in the Dublin area, provided a place for travelers to change horses and freshen up before continuing their journey.

Dublin has a rich history dating back to 1772 when Pedro Fages led an expedition of 16 mounted men on a journey in search of a land route to Drake’s Bay, which at that time was called San Francisco Bay. Their return journey brought them through the Amador Valley.

### Building a Community in 1835 and Beyond

It was not until 1835 when building began in the area. Jose Maria Amador had been paid in land for his years of service as a Mexican soldier and as administrator of Mission San Jose. He received a land grant of 16,517 acres in the Amador-Livermore Valley. He built many adobe homes and small buildings that were used as shops where his Native American workers made soap, blankets, shoes, farm tools and other products for use on his ranch.

In 1850, Michael Murray and Jeremiah Fallon came to this area from Ireland. They purchased 1,000 acres of land from Jose Amador and built homes for their families. The area began to grow as many people settled in the area. In 1867, Alameda County was created from parts of Contra Costa and Santa Clara counties. Both Murray and Fallon served on the Alameda County Board of Supervisors.



By 1877, the first schoolhouse in the Amador-Livermore Valley was constructed in Dublin, along with a church, two hotels, Green’s Store, a wagon and blacksmith shop, and a shoemaker’s shop. The Murray Schoolhouse, Green’s Store, St. Raymond’s Church, and the old Pioneer Cemetery (where members of the Donner Party Expedition are buried) have been preserved and are now located on Donlon Way. Back then, mail was delivered to the Dougherty Station Hotel. Thus, the area became known as Dougherty’s Station. Subsequently, the area later became known as Dublin and in 1982, the City was incorporated.

## Modern Day

The Tri-Valley area is made up of five cities and towns – Dublin, Livermore, and Pleasanton, along with San Ramon and the Town of Danville located in nearby Contra Costa County. During the past 20 years, the Tri-Valley area has become a place of prosperity, a center for internationally acclaimed business parks, home to some of the world’s largest corporations, as well as known for its outstanding schools and variety of housing options.

Over the 40 years, Dublin has emerged as a dynamic, thoughtfully planned community. Home to a wide mix of quality housing and two pedestrian-oriented transit districts, Dublin is poised for continued prosperity. The community has continued to maintain its small-town character and has become increasingly diverse. Its strong business climate, new and high-performing schools, planned neighborhood developments, and award-winning parks and facilities, have contributed to a high quality of life for its residents and businesses.

## Employment

There are an estimated 22,172 jobs in Dublin with seven industry sectors accounting for the majority of employment. The leading industries in Dublin are<sup>3</sup>:

| Industry  | %   |
|---|-----|
| Retail Trade  | 21% |
| Accommodation and Food Services   | 11% |
| Professional, Scientific, and Technical Services                                  | 10% |
| Health Care and Social Assistance   | 9%  |
| Educational Services  | 9%  |
| Other Services (Repair and Maintenance, Personal and Laundry, Professional, etc.) | 5%  |
| Manufacturing   | 5%  |

While the regional labor market continues to recover from the effects of COVID-19, according to the East Bay Economic Development Alliance’s *East Bay Economic Outlook 2020*, there is more reason to be optimistic as major forecasting agencies continue to see a return to growth, although there remain many unknowns. The East Bay continued to experience low unemployment and steady growth in the labor market continued through February 2022. The EDA’s *East Bay Forward (September 2021)* identified five “industries to watch” for generating substantial innovation, investment, business growth, and growth of high-quality jobs over the coming years. These industries include Manufacturing, Creative Technology and Design, Biomedical, CleanTech, and Goods Movement and Logistics.

According to the State Employment Development Department Labor Market Information Division, Dublin has a workforce of 33,900 people, and an unemployment rate of 2.7%, which is lower than Alameda County’s

<sup>3</sup> Environics Analytics, Business Profiles Majors Sectors 2022

3.2% unemployment rate.<sup>4</sup> Eighty-three percent (83%) of the labor force are in white collar jobs. The most common civilian employment sectors for Dublin residents (regardless of the location where they work) are listed in the table below:

| Top Workforce Sectors         | %   |
|-------------------------------|-----|
| Management                    | 18% |
| Computer/Mathematical         | 16% |
| Business/Financial Operations | 10% |
| Sales/Related                 | 9%  |
| Office/Administrative Support | 8%  |

The jobs-housing balance in Dublin remains healthy at 1.04 jobs per household. According to Census QuickFacts, the median household income in 2020 in Dublin (\$152,745) was similar to the Tri-Valley as a whole and higher than Alameda County (\$104,888) and California overall (\$78,672). A listing of top City employers may be found in the Appendix of the Budget document.

## Schools

The Dublin community is served by the Dublin Unified School District (DUSD). DUSD has eight elementary schools, two middle schools, one traditional high school and one continuation high school, as well as an adult education program.

In addition to the K-12 public school system, Dublin has several private schools, including Valley Christian (K-12), St. Raymond’s School (K-8), St. Philip Lutheran (K-8) and Quarry Lane School (K-12). The region is served by the Chabot-Las Positas Community College District and more specifically by Las Positas College just minutes east from Dublin in Livermore.

## Parks and Community Services

The City of Dublin is renowned for its parks and recreation facilities. There are 24 neighborhood and community parks, and six community facilities that serve the variety of facility needs of the community. The City also boasts a significant open space and trail system for those that walk, run, hike and bike throughout the community. The community parks include amenities such as children’s play equipment, sports fields and courts, picnic areas, dog parks, swimming pools, splash pads, bocce ball courts, trails, and large grass areas for informal play or sports activities. Community facilities offer opportunities for event space and adult and youth classes and activities. As the City continues to develop, additional parks and facilities will be built based on the needs of the Dublin community, guided by the Parks and Recreation Master Plan. Park and facility improvements in fiscal years 2022-23 and 2023-24 that will be in design or construction are, Wallis Ranch Community Park, Jordan Ranch Neighborhood Square, playground replacements at Ted Fairfield, Emerald Glen, and Kolb Parks, Iron Horse Trail, and Nature Park (Phase 1), a Cultural Arts Center and completion of Don Biddle Community Park, Fallon Sports Park (Phase 3).

In addition to City parks, trails and facilities, the East Bay Regional Park District operates several parks/open spaces facilities in and around Dublin, including the Dublin Hills Regional Preserve and the Iron Horse Trail. The District has trails for hiking, horseback riding, water enjoyment, and multiple regional amenities.

<sup>4</sup> Monthly Labor Force Data for Cities and Census Designated Places (CDP) preliminary data for March 2022.





## Public Transportation

The Dublin community enjoys a variety of transportation options. Dublin has two BART stations that serve ridership in the Tri-Valley and commuters from the Central Valley. The City is served by the Livermore Amador Valley Transportation Authority (LAVTA) which provides *Wheels* bus transportation and connections to Bay Area Rapid Transit (BART), the Altamont Commuter Express (ACE) train, and to the Central Contra Costa Transportation Authority transportation lines.

## Structure of Government

### **City Council** – Five Members, Elected at-large

The City of Dublin is a general law city operating under a City Council-City Manager form of government. Council Members are currently elected at-large and serve the entire community rather than by district. The City Council will be adopting district-based elections for the 2024 election year for the City Council seats and continue with an at-large Mayoral election. The four Council Members are elected to four-year staggered terms; the Mayor is elected to a two-year term. The City Council establishes local law and policies through the enactment of ordinances and resolutions. The City Council also determines how the City shall obtain and spend funds, adopts a two-year budget process and a Two-Year Strategic Plan. The Mayor recommends and the City Council appoints community members to serve on commissions/boards and advisory committees and represents the City by serving on regional and county committees/boards whose policies may impact Dublin and the Tri-Valley area (e.g., Associated Bay Area Governments, League of California Cities, and Metropolitan Transportation Commission). The City Council appoints the City Manager and City Attorney positions. A City Council position is a part-time and salaried position.

### **City Manager** – Appointed by City Council

The City Manager is the Chief Executive Officer and is appointed by the City Council. The City Manager provides, in accordance with the City Council policies, overall administration and direction for the City organization and operations. In the event of an emergency, the position is designated to serve as the Director of Emergency Services. The City Manager position is a full-time, salaried position.

### **City Attorney** – Appointed by City Council

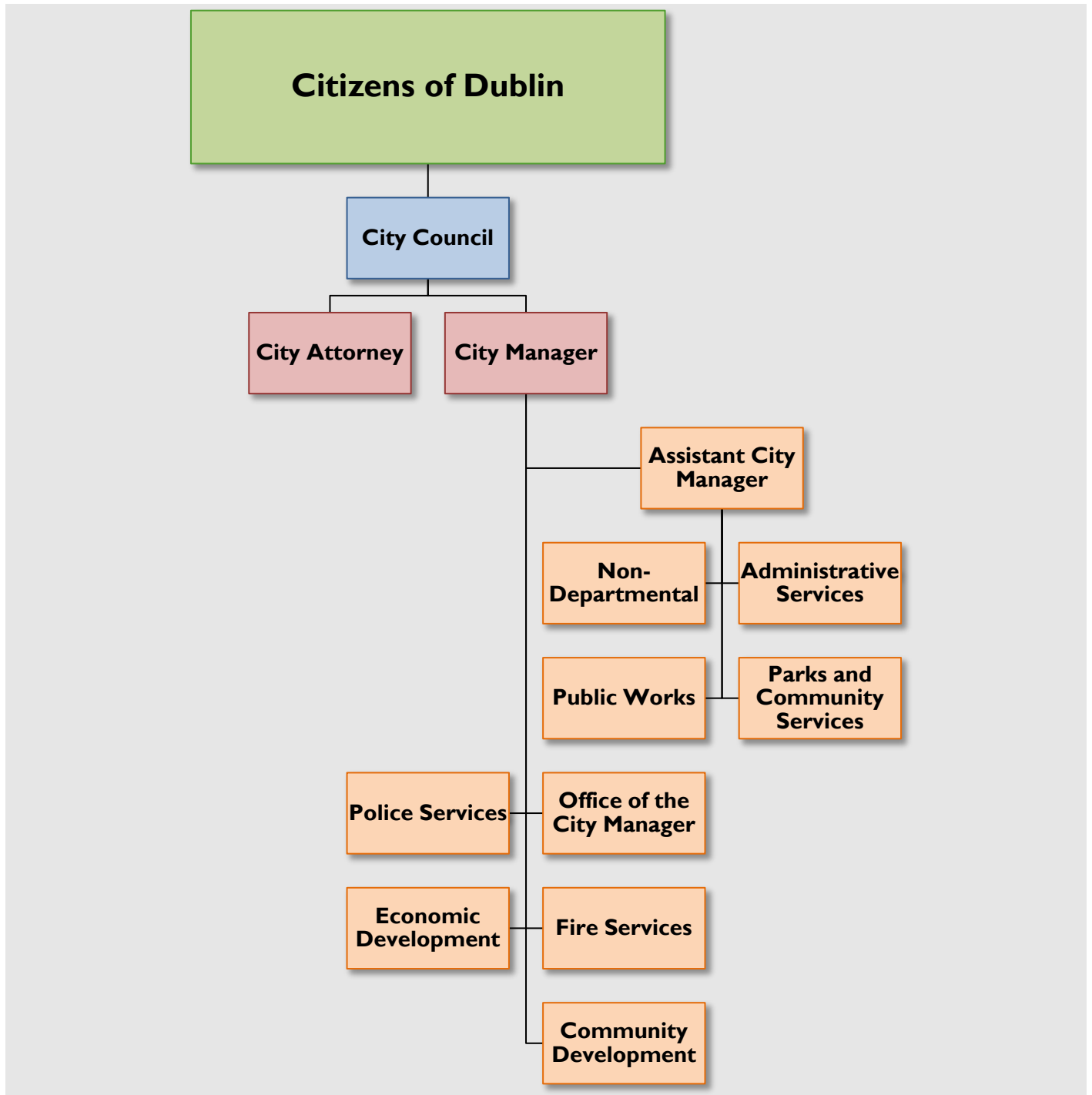
The City Attorney serves as legal counsel for the City Council. This position is responsible for providing both formal and informal legal opinions, as well as advice to the City's officers, employees, boards, and commissions. The duties of this position also include the review and/or preparation of all contracts, bonds, deeds, leases, and other documents of legal significance. This is a contract position.



# Organizational Chart

## FY 2022-23 and 2023-24

Chart I | City Organizational Chart





# Budget Document and Process

## Budget Accounting

In accordance with the Governmental Accounting Standards Board (GASB), the City's funds are grouped into three categories: governmental, proprietary, and fiduciary. Within each category, the funds are further classified into types such as general funds, special revenue funds, etc. Additionally, the funds are divided between major and non-major categories. For budgeting purposes, a major fund represents a fund or fund category that has revenues or expenditures that equals more than ten percent of the City's entire appropriated budget.

In governmental accounting, agencies report different kinds of information for different fund types, according to what and how financial resources are measured. The "current financial resources" method measures an entity's ability to pay obligations in the near-term and focuses on cash and/or assets that are expected to be converted to cash within the accounting period, or shortly thereafter. The "economic resources" method measures all assets that are available to the entity, not only cash or soon to be cash.

Agencies also use different methods to recognize the timing of certain transactions. Under the "full accrual" accounting basis, all assets are considered available to the governmental unit for the purpose of providing goods and services. Therefore, transactions are recorded when the underlying action takes place, regardless of the actual cash flow timing. Under the "modified accrual" basis, income is recorded using the accrual basis, but expenditures are recorded when they actually occur.

The City of Dublin complies with the GASB requirements and thus budgets and accounts for transactions based on the following rules:

| Fund Category       | Measurement Focus           | Accounting Basis                          |
|---------------------|-----------------------------|---|
| <b>Governmental</b> | Current financial resources | Modified accrual (60 days after year-end) |
| <b>Proprietary</b>  | Economic resources          | Full accrual                              |
| <b>Fiduciary</b>    | Economic resources          | Full accrual                              |

Furthermore, the City's expenditure appropriations lapse at the fiscal year end (June 30<sup>th</sup>) but may be carried over for specific purposes when approved by the City Manager. Encumbrances are considered expenditures in the year of the issuance of the purchase order. If the encumbrance is unused at year end, it is re-appropriated the following fiscal year.

A two-year budget is presented to the City Council prior to the beginning of the budget cycle. The Operating Budget is adopted by the City Council on an annual basis. During mid-cycle, a review and update are prepared and presented to the City Council for the adoption of the second year's budget. The fiscal year begins on July 1 and ends June 30. Operating budgets are controlled at the department level and fund level. The City Council may amend the budget during the fiscal year.

The Capital Improvement Program (CIP) is adopted on a multi-year project basis, where funds for specific projects receive an annual appropriation and any unused appropriation may be re-appropriated the following year. The projects are budgeted and constructed in phases, to allow for future planning and budgeting. CIP project budgets are adopted and controlled at the project level and funding source level.



The Resolution to adopt the operating budget approved by the City Council may be found in the appendix of this document. Included in the Resolution are guidelines of how the budget may be amended without a City Council action. To summarize, the City Manager may increase expense and revenue budgets for both operating budgets where there is a zero net impact on the fund, appropriate funds from Committed and Assigned fund balances that have been approved by the City Council for specific purposes, and transfer between capital improvement projects where the funding source is the same. All other budgetary changes after budget adoption are subject to approval by the City Council.

In addition to budget amendments that may occur during the fiscal year, the Administrative Services Director prepares and presents a quarterly review of expenditures and revenues to the City Council. At that time, the Administrative Services Director may recommend budget amendments to the City Council for their consideration.

## MAJOR BUDGET CATEGORIES

### REVENUES

**Taxes/Special Assessments** – Revenue collected on property and sales, transient occupancy (hotel tax).

**Franchise Fees** – Fees paid by utility companies (i.e., cable, telephone, garbage) to operate within the City.

**Licenses and Permits** – Fees paid for building, planning and fire inspections and permits.

**Fines and Forfeitures** – The City's share of fines related to traffic, library, and alarms.

**Intergovernmental** – Includes grants from local, county, state, and federal governmental agencies.

**Charges for Service** – Specific police service fees, charges for recreational classes, day care, and library programs, as well as the General Fund administration fee charge to other funds.

**Use of Money and Property** – Includes revenue from land rental and interest income.

**Other Financing Sources / Uses** – Accounts for transfers to and from funds and proceeds of debt issuance.

**Development Fees/Impact Fees** – Fees which may be imposed on new construction to pay for improvements and facilities required to serve the new development and to reduce the impacts of new development on the community. For example, the development fees may pay fees for streets, parks, and schools, but may not be used for day-to-day operating expenses.

**Other Revenues** – Includes donations to a variety of City programs and other revenue that cannot be categorized in distinct revenue category.

**Transfers In** – Internal transfers from another fund.



### EXPENDITURES

**Salaries and Benefits** – Employee salaries, health benefits, retirement benefits, insurance, and other miscellaneous benefits.

**Service and Supplies** – office supplies, program supplies, etc.

**Utilities** – Gas & electric, water & sewer, telephone charges.

**Internal Service Fund Charges** – Account for the financing of goods or services provided by one department or agency to other departments or agencies of the City on a cost reimbursement basis and replacement cost charges for equipment, vehicle, building etc.

**Contracted Services** – Costs associated with contracting agencies that provide services to the City (ex. Police and Fire), consulting and professional services.

**Capital Outlay** – Reserved for the purchase of land, vehicles, and large equipment.

**Debt Service** – Accounts for the principal and interest on loans, bonds, leases, and other credit issued to the City.

**Transfers Out** – Internal transfers to another fund.



## Two-Year Budget Process and Timeline

### Year 1 Cycle

| Month              | Description  |
|--------------------|--|
| December           | Budget Kickoff and distribution of budget calendar.  |
| January            | <ol style="list-style-type: none"> <li>1. Departments prepare position allocations for the upcoming fiscal year.</li> <li>2. Departments input CIP project information into budget worksheets.</li> <li>3. City Council approves the budget calendar and receives information regarding the budget process.</li> </ol> |
| January - February | Departments input expenditure and revenue data into budget worksheets for the upcoming fiscal year for City Manager's review.  |
| February           | City Manager reviews preliminary budget.   |
| February-March     | Update City's strategic plan, seeks input for any additional initiatives for the upcoming fiscal year and sets the overall direction for the City.   |
| April-May          | City Commissions review draft CIP budget for conformance and provide recommendation for City Council consideration.  |
| June               | City Council adopts year one of the two-year operating budget and five-year Capital Improvement Program through separate resolutions.  |

### Year 2 Cycle

| Month              | Description   |
|--------------------|---|
| December           | Mid-year financial review and Budget Update Kickoff.                                      |
| January – February | Finance provides updated projections for Year 2.  |
| March              | City Manager reviews preliminary budget update information.                               |
| April              | City Council holds budget study session for Year 2  |
| May                | City Council adopts the second-year update to the Budget and Capital Improvement Program. |



## Fund Definitions

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The funding received by public agencies generally has restrictions on how it may be utilized. For example, Gas Tax Revenue must be spent on certain street-related improvements. In accordance with government auditing practices, agencies establish separate funds to demonstrate compliance with the variety of restrictions.

There are three categories of Funds used in governmental accounting, which are classified further into Major and Non-Major Funds:

- **Governmental Funds** – Account for activities which are primarily tax-supported operations or other mandatory payments and are virtually unique to government. Fund types are:
  - **General** – primary operating fund; accounts for all financial resources of the City except those required to be accounted for in another fund. Use of these funds is discretionary in accordance with City Council policies, and State and local laws.
  - **Capital Project** – accounts for the improvement, construction, or acquisition of fixed assets such as buildings, facilities, equipment, and roads.
  - **Debt Service** – accounts for principal and interest of long-term debts.
  - **Special Revenue** – accounts for the use of revenues that are legally restricted to expenditures for specific purposes.
  - **Permanent** – accounts for funds in which only interest earnings, and not principal amounts, are expendable. The City does not use this type of fund.
- **Proprietary Funds** – Account for activities that are primarily funded by income from operations resulting from voluntary payments for goods and services provided to users. Fund types are:
  - **Internal Service** – used for operations serving other funds or departments within the government on a cost-reimbursement basis.
  - **Enterprise** – Accounts for operations financed and operated similar to business activities, and services rendered to the general public on a fee basis. The City does not use this type of fund.
- **Fiduciary Funds** – Account for resources held by a governmental entity in a trustee or agency capacity for the benefit of others, and which cannot be used to support the governmental entity. Fund Types are:
  - **Agency** – accounts for assets held by the City in a custodial capacity and paid to other individuals or organizations (ex. assessment districts).
  - **Trust** – accounts for assets held by other parties (i.e., Pension or Retiree Health Trust).
- **Major Funds vs. Non-Major Funds** – The General Fund is always a major fund. Other major funds have total assets, liabilities, revenues, or expenditures/expenses that are: 1) 10% or more of the corresponding element, excluding extraordinary items, for all funds of that type; and 2) at least 5% of the corresponding element total for all governmental and enterprise funds combined. All other funds are classified as non-major unless the City deems a certain fund of interest or important to financial statements.

## CITY OF DUBLIN MAJOR FUNDS

### Governmental Funds

#### 1. General Funds

- a. **General Fund (1000)** – This is the City’s primary operating fund.

#### 2. Capital Project Funds - The City’s Capital Projects are divided into eight fund categories as listed below. Impact Fee Capital Project Funds account strictly for impact fees received from developers that can only be used for specific activities within the City.

- a. **General Improvements Capital Projects (3300)**
- b. **Parks Capital Projects (3500)**
- c. **Streets Capital Projects (3600)**
- d. **Public Art Projects (3700)**
- e. **Public Facilities Impact Fees (4100)** – only for new parks and facilities
- f. **Fire Impact Fees (4201)** – only for fire capital expansion projects
- g. **Traffic Impact Fee Funds (4300)** – only for street and highway projects
- h. **Dublin Crossing Funds (4400)**

#### 3. Special Revenue Funds

- a. **Affordable Housing Fund (2901)** - Accounts for in-lieu fees received from developers of properties, which can only be used for the design, development, and construction of citywide affordable housing projects and/or support of affordable housing programs.

## CITY OF DUBLIN NON-MAJOR FUNDS

### Governmental Funds

#### 1. Special Revenue Funds

- a. **ACTC Vehicle Registration Fee Fund (2212)** - Accounts for an Alameda County Transportation Commission (ACTC) voter approved increase in vehicle registration fees that is distributed by ACTC and designated to be used for street and road system maintenance.
- b. **American Rescue Plan Act (ARPA) Fund (2907)** – Accounts for federal funding to provide critical pandemic response and recovery programs.
- c. **Box Culvert Maintenance Fund (2322)** - Accounts for the funds designated for the maintenance and repairs of box culvert in East Dublin.
- d. **Building Homes and Jobs Act (2911)** – Accounts for funding from California Department of Housing and Community Development (HCD) to increase affordable housing stock in California.
- e. **Community Facilities District No. 2017-1 (2710)** – Accounts for revenues and expenditures of Dublin Community Facilities District 2017-1 for maintenance services, located in the Dublin Crossing development.
- f. **Cable TV Facilities Fund (2811)** - Accounts for Cable TV Facilities fees collected from Cable Television providers and passed through to the City for local cable television, as allowed under State and Federal franchising laws.



- g. **Community Development Block Grant (CDBG) Fund (2903)** - Accounts for grants and expenditures related to the Federal Community Development Block Grants received.
- h. **Emergency Medical Services (EMS) Special Revenue Fund (2109)** - Accounts for Supplemental Paramedic Special Assessment and First Responder Advanced Life Support (FRALS) reimbursements from the Alameda County to fund the costs of providing emergency medical services.
- i. **Enforcement Grants (2111)** - Accounts for miscellaneous grants received for police expenditures not reported in other funds.
- j. **Federal Asset Seizure Fund (2107)** - Accounts for the receipts and expenditures of the Federal asset seizure funds.
- k. **Federal COVID-19 Financial Assistance (2906)** - Accounts for emergency funding from the federal awarding agencies with options for administrative relief to be used at the discretion of the federal awarding agency in response to the COVID-19 pandemic.
- l. **Federal Transportation Grant (2202)** - Accounts for the revenue received from the U.S. Department of Transportation under the Safe, Accountable, Flexible, and Efficient Transportation Equity Act fund.
- m. **Garbage Service Fund (2303)** - Accounts for the use of funds received which are levied by the County on behalf of the City for residential garbage and recycling services.
- n. **HCD Housing Related Park Grant (2904)** – Accounts for the use of funds received from California Department of Housing and Community Development Housing-Related Parks (HRP) Program for parks and recreation facilities to cities that develop housing that is affordable to very low- and low-income households.
- o. **Landscape Districts Funds** – Accounts for revenue and related expenditure of landscape districts within the City:
  - Stagecoach 1983-2 Fund (2702)
  - Dougherty Road 1986-1 Fund (2703)
  - Santa Rita Road 1997-1 Fund (2704)
- p. **Local Recycling Programs Fund (2304)** - Accounts for locally derived funds collected for a commercial organic and recycling program, and retained by the City at the end of the franchise held by Waste Management Inc. These funds are independent of the funds distributed by StopWaste.org pursuant to the Alameda County Recycling Measure.
- q. **Measure B - Bike and Pedestrian (2205)** - Accounts for an Alameda County Transportation Commission (ACTC) voter approved increase in sales tax use for bike and pedestrian related projects.
- r. **Measure B Grants (2216)** – Accounts for Alameda County Transportation Commission (ACTC) discretionary funding from 2014 voter approved increase in sales tax used for improvements on streets and roads.
- s. **Measure B - Local Streets (2204)** - Accounts for an Alameda County Transportation Commission (ACTC) voter approved sales tax used for improvements made to streets and roads.
- t. **Measure BB - Bike and Pedestrian (2215)** – Accounts for a direct distribution of an Alameda County Transportation Commission (ACTC) 2014 voter-approved increase in sales tax used for improvements on bike and pedestrian projects.
- u. **Measure BB - Grants (2217)** - Accounts for Alameda County Transportation Commission (ACTC) discretionary funding (versus direct funding) from 2014 voter-approved increase in sales tax used for improvements on bike and pedestrian projects.
- v. **Measure BB – Local Street (2214)** – Accounts for a direct distribution of an Alameda County 2014 voter-approved increase in sales tax used for improvements on streets and roads.
- w. **Measure D Recycling Fund (2302)** - Accounts for the use of funds received from the Alameda County Waste Management Authority (Stopwaste.org) pursuant to a voter approved





- charter amendment and is provided for recycling and related activities. This fund also accounts for other locally derived funds for recycling related activities.
- x. **Measure RR – Safe Routes to BART (2218)** – Accounts for a grant program sponsored by BART using voter-approved Measure RR capital funds. SR2B is designed to help local agencies improve access for BART customers traveling to BART stations by walking and biking.
  - y. **Noise Mitigation Fund (2902)** - Accounts for the fees received from developers of residential properties, which can only be used for noise mitigation measures.
  - z. **Public Art Fund (2801)** - Accounts for the fees received from developers of properties, which can only be used for the purchase of design, development, and construction of Public Art projects within the City of Dublin.
  - aa. **Road Maintenance & Rehabilitation Account (2220)** – Accounts for Senate Bill 1 that increases gasoline and diesel taxes and vehicle registration fees to fund for basic road maintenance, rehabilitation, and critical safety projects on local streets and roads.
  - bb. **SLES/COPS Fund – CA (2103)** – Supplemental Law Enforcement Services / Citizens’ Option for Public Safety: Accounts for police expenditures funded by a State grant.
  - cc. **Small Business Fund (2601)** – Accounts for the economic benefit payments from Amador Valley Industries to support the operations of the City’s Small Business Assistance Program.
  - dd. **State Grant - Park (2403)** - Accounts for Local Assistance Grant funding from the State for park constructions.
  - ee. **State Gas Tax Fund (2201)** - Accounts for the receipt of state gasoline taxes and expenditures.
  - ff. **State Housing Grant (2912)** – Accounts for the receipt of Local Early Action Planning (LEAP) funds and expenditures.
  - gg. **State Seizure/Special Criminal Activity Fund (2101)** - Accounts for receipt of funds derived from non-federal asset forfeitures.
  - hh. **Street Light Assessment Districts Funds** – Account for revenue and related expenditures of lighting districts. The City has established the following district funds:
    - Street Light Assessment District 1983-1 Fund (2701)
    - Street Light District East Dublin 1999-1 Fund (2705)
  - ii. **Storm Water Management Funds** - Accounts for the funds received from the State, which are designated specifically for the use of storm water related activities. These include:
    - Storm Water Management Fund (2321)
    - Dublin/Dougherty Storm Water Management Fund (2323)
    - Village Parkway Storm Water Management Water (2324)
  - jj. **Traffic Safety Fund (2106)** - Accounts for the receipt of traffic fines and traffic safety expenditures.
  - kk. **Transportation Development Act (2203)** - Accounts for revenues received from the Metropolitan Transportation Commission for pedestrian and bicycle projects.
  - ll. **Transportation for Clean Air (2207)** - Accounts for local fund revenue received from the Bay Area Air Quality Management District, via the Alameda County Transportation Commission, for projects that result in reduction of motor vehicle emissions.
  - mm. **Vehicle Abatement Fund (2102)** - Accounts for the use of funds received from vehicle registration of Dublin residents for the towing of abandoned vehicles in city limits.

## 2. Proprietary Funds (Internal Service Funds)

- a. **Equipment Replacement (6305)** – finances necessary equipment replacement such as computers and network infrastructure, solar equipment, and telephone systems.
- b. **Facilities Replacement Fund (6205)** – finances future major building components such as Heating Ventilation Air Conditioning (HVAC), major electrical system components, and parks related replacements for all City-owned facilities.





- c. **Information Technology Fund (6605)** – accounts for all Information Technology costs, including staffing.
- d. **Vehicle Replacement Fund (6105)** – finances necessary vehicle replacements, primarily fire apparatus and police vehicles.
- e. **Retiree Health Fund (6901)** – accounts for contributions made to the California Employers’ Retiree Benefit Trust Fund (CERBT) for future retiree health care benefits.
- f. **Energy Improvement Lease Revenue Bond Fund (7102)**– accounts for the funds received from the City’s Lease Revenue Bond for Energy Improvements and expenditures

### 3. Fiduciary Funds

- a. **Agency Funds**
  - i. **Geologic Hazard Abatement District (GHAD)** - The California Public Resource Code, Section 25670 provides for the establishment of a GHAD as an independent, state-level public agency that oversees geologic hazard prevention, mitigation, abatement, and control. GHADs operate with a focus on the prevention of geologic hazards, with mitigation and abatement also being primary functions. A “geologic hazard” is broadly defined as an actual or threatened landslide, land subsidence, soil erosion, earthquake, fault movement or any other natural or unnatural movement of land or earth. Three GHADs have been established in the City of Dublin, with the City acting as trustee of GHAD funds collected and used to contractually provide or arrange for services. The City Council serves as the Board of Directors for the following GHADs:
    - Fallon Village GHAD (Funds 5301 & 5311)
    - Schaefer Ranch GHAD (Fund 5302)
    - Fallon Crossings GHAD (Fund 5321)
  - ii. **Community Facilities District No. 2015-1 (5102)** – Accounts for special tax levy, expenditures, and bond proceeds of Dublin Community Facilities District 2015-1, located in the Dublin Crossing development.

## RELATED FUNDS HELD BY OTHER AGENCIES

### 1. Trust Funds

- a. **California Employers’ Retiree Benefit Trust Fund (CERBT) Trust Fund (5171)** – assets held in trust by CalPERS and used to pay retiree health obligations. Per Generally Accepted Accounting Principles (GASB 45), an agency only reports a trust fund in its financial statements if it has some managerial responsibility over the funds (i.e., investment responsibility). Therefore, the City does not show the CERBT Fund in its annual financial report. It is included in this document for informational purposes only.



# Overview of Revenues

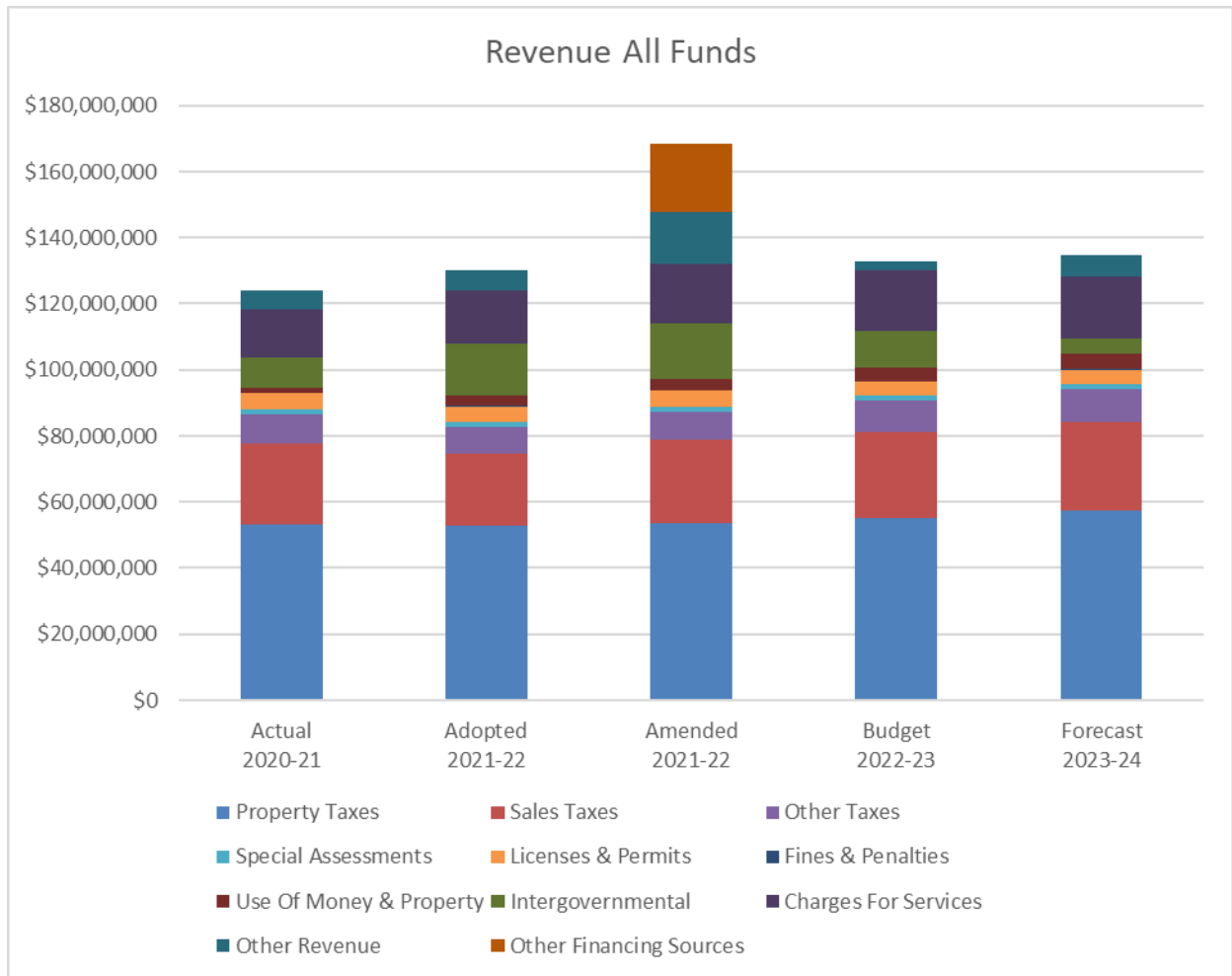
**Figure I | FY 2022-23 AND 2023-24 REVENUES, GOVERNMENTAL AND PROPRIETARY FUNDS**

| Category                            | Actual<br>2020-21    | Adopted<br>2021-22   | Amended<br>2021-22   | Budget<br>2022-23    | Forecast<br>2023-24  |
|-------------------------------------|----------------------|----------------------|----------------------|----------------------|----------------------|
| Property Taxes                      | \$53,010,596         | \$52,763,000         | \$53,763,000         | \$55,163,000         | \$57,543,000         |
| Sales Taxes                         | \$24,641,024         | \$21,918,000         | \$25,218,000         | \$25,994,445         | \$26,625,000         |
| Other Taxes                         | \$8,833,461          | \$8,001,706          | \$8,251,706          | \$9,474,000          | \$9,794,500          |
| Special Assessments                 | \$1,546,969          | \$1,629,096          | \$1,629,096          | \$1,644,799          | \$1,668,806          |
| Licenses & Permits                  | \$4,924,009          | \$4,499,006          | \$4,799,006          | \$4,024,891          | \$4,438,492          |
| Fines & Penalties                   | \$177,477            | \$247,432            | \$247,432            | \$185,000            | \$185,000            |
| Use Of Money & Property             | \$1,391,947          | \$3,005,818          | \$3,441,883          | \$4,002,780          | \$4,587,311          |
| Intergovernmental                   | \$9,157,566          | \$15,925,967         | \$16,607,785         | \$11,357,650         | \$4,541,705          |
| Charges For Services                | \$14,736,789         | \$15,849,853         | \$17,958,704         | \$18,350,795         | \$18,650,084         |
| Other Revenue                       | \$5,495,196          | \$6,455,003          | \$15,730,079         | \$2,514,440          | \$6,529,573          |
| Other Financing Sources             |                      |                      | \$20,622,615         |                      |                      |
| <b>TOTAL GOVERNMENTAL FUNDS</b>     | <b>\$123,915,034</b> | <b>\$130,294,881</b> | <b>\$168,269,306</b> | <b>\$132,711,800</b> | <b>\$134,563,471</b> |
| <b>INTERNAL SERVICE FUNDS</b>       |                      |                      |                      |                      |                      |
| Use Of Money & Property             | \$265,537            | \$158,000            | \$158,000            | \$195,000            | \$195,000            |
| Internal Service Charges            | \$4,127,777          | \$4,041,760          | \$4,041,760          | \$5,026,703          | \$4,755,201          |
| Other Revenue                       | \$887,948            | \$1,025,000          | \$1,025,000          | \$1,048,320          | \$1,087,640          |
| <b>TOTAL INTERNAL SERVICE FUNDS</b> | <b>\$5,281,262</b>   | <b>\$5,224,760</b>   | <b>\$5,224,760</b>   | <b>\$6,270,023</b>   | <b>\$6,037,841</b>   |
| <b>Grand Total <sup>(1)</sup></b>   | <b>\$129,196,296</b> | <b>\$135,519,641</b> | <b>\$173,494,066</b> | <b>\$138,981,823</b> | <b>\$140,601,312</b> |

<sup>(1)</sup> Excludes Transfers In and Fiduciary Funds.



## Overview of Revenues



# Overview of Expenditures

**Figure 2| FY 2022-23 AND 2023-24 EXPENDITURES, GOVERNMENTAL AND PROPRIETARY FUNDS**

|  | Actual<br>2020-21    | Adopted<br>Budget<br>2021-22 | Amended<br>Budget<br>2021-22 | Budget<br>2022-23    | Forecast<br>2023 -24 |
|--|----------------------|------------------------------|------------------------------|----------------------|----------------------|
| <b>OPERATING BUDGET (Governmental Funds)</b>                       |                      |                              |                              |                      |                      |
| Salaries & Wages   | \$10,899,816         | \$13,010,601                 | \$13,211,768                 | \$13,651,710         | \$14,213,798         |
| Benefits   | \$4,811,246          | \$6,434,641                  | \$6,434,641                  | \$10,120,578         | \$6,233,956          |
| Services & Supplies  | \$3,059,182          | \$4,393,413                  | \$5,008,395                  | \$5,472,481          | \$5,887,744          |
| Internal Service Fund Charges                                      | \$3,766,153          | \$3,968,591                  | \$3,968,591                  | \$4,979,168          | \$4,723,737          |
| Utilities  | \$2,940,360          | \$3,700,750                  | \$3,706,550                  | \$4,007,497          | \$4,170,615          |
| Contracted Services  | \$57,199,527         | \$62,265,824                 | \$66,057,055                 | \$70,109,412         | \$71,600,927         |
| Professional Consulting  | \$1,461,838          | \$1,671,891                  | \$4,142,593                  | \$2,869,476          | \$2,555,604          |
| Loans  | \$0                  | \$160,000                    | \$160,000                    | \$160,000            | \$160,000            |
| Capital Outlay   | \$5,614,958          | \$121,496                    | \$621,143                    | \$333,357            | \$122,229            |
| Capital Outlay - ISF   | \$76,762             | \$8,200                      | \$73,867                     | \$134,380            | \$980                |
| Other  | \$2,382,462          | \$6,580,023                  | \$1,994,705                  | \$1,856,490          | \$1,805,760          |
| <b>TOTAL OPERATING EXPENDITURES</b>                                | <b>\$92,212,304</b>  | <b>\$102,315,430</b>         | <b>\$105,379,309</b>         | <b>\$113,694,548</b> | <b>\$111,475,350</b> |
| <b>CAPITAL IMPROVEMENT PROGRAM</b>                                 |                      |                              |                              |                      |                      |
| General Improvements   | \$6,614,601          | \$6,991,969                  | \$36,077,700                 | \$5,660,495          | \$1,182,840          |
| Public Art   | \$207,780            | \$544,700                    | \$1,395,318                  | \$150,000            | \$500,000            |
| Parks  | \$3,962,763          | \$7,933,216                  | \$30,834,557                 | \$7,193,465          | \$3,844,115          |
| Streets  | \$3,116,313          | \$5,687,686                  | \$41,315,487                 | \$9,999,924          | \$4,206,559          |
| <b>TOTAL CAPITAL IMPROVEMENT PROGRAM</b>                           | <b>\$13,901,457</b>  | <b>\$21,157,572</b>          | <b>\$109,623,062</b>         | <b>\$23,003,884</b>  | <b>\$9,733,514</b>   |
| <b>TOTAL EXPENDITURES <sup>(2)</sup></b>                           | <b>\$106,113,761</b> | <b>\$123,473,002</b>         | <b>\$215,002,371</b>         | <b>\$136,698,432</b> | <b>\$121,208,864</b> |
| <b>INTERNAL SERVICE/DEBT SERVICE FUND</b>                          |                      |                              |                              |                      |                      |
| Salaries & Wages   | \$558,691            | \$669,893                    | \$669,893                    | \$660,693            | \$683,738            |
| Benefits   | \$1,022,134          | \$1,219,021                  | \$1,219,021                  | \$1,217,669          | \$1,266,148          |
| Services & Supplies  | \$683,331            | \$780,105                    | \$841,677                    | \$1,389,894          | \$1,450,921          |
| Internal Service Fund Charges                                      | \$145,037            | \$73,169                     | \$73,169                     | \$47,535             | \$34,284             |
| Utilities  | \$97,406             | \$153,524                    | \$153,524                    | \$212,493            | \$229,275            |
| Contracted Services  | \$267,086            | \$107,130                    | \$107,130                    | \$121,318            | \$116,788            |
| Professional Consulting  | \$39,704             | \$211,400                    | \$211,400                    | \$315,496            | \$234,052            |
| Capital Outlay   | \$21,658             | \$50,000                     | \$50,000                     | \$132,000            | \$0                  |
| Capital Outlay - ISF   | \$2,346,143          | \$224,951                    | \$1,384,472                  | \$787,400            | \$436,460            |
| <b>TOTAL INTERNAL SERVICE/DEBT SERVICE FUND <sup>(2) (3)</sup></b> | <b>\$5,181,189</b>   | <b>\$3,489,193</b>           | <b>\$4,710,286</b>           | <b>\$4,884,498</b>   | <b>\$4,451,666</b>   |
| <b>GRAND TOTAL <sup>(2)</sup></b>                                  | <b>\$111,294,950</b> | <b>\$126,962,195</b>         | <b>\$219,712,656</b>         | <b>\$141,582,930</b> | <b>\$125,660,530</b> |

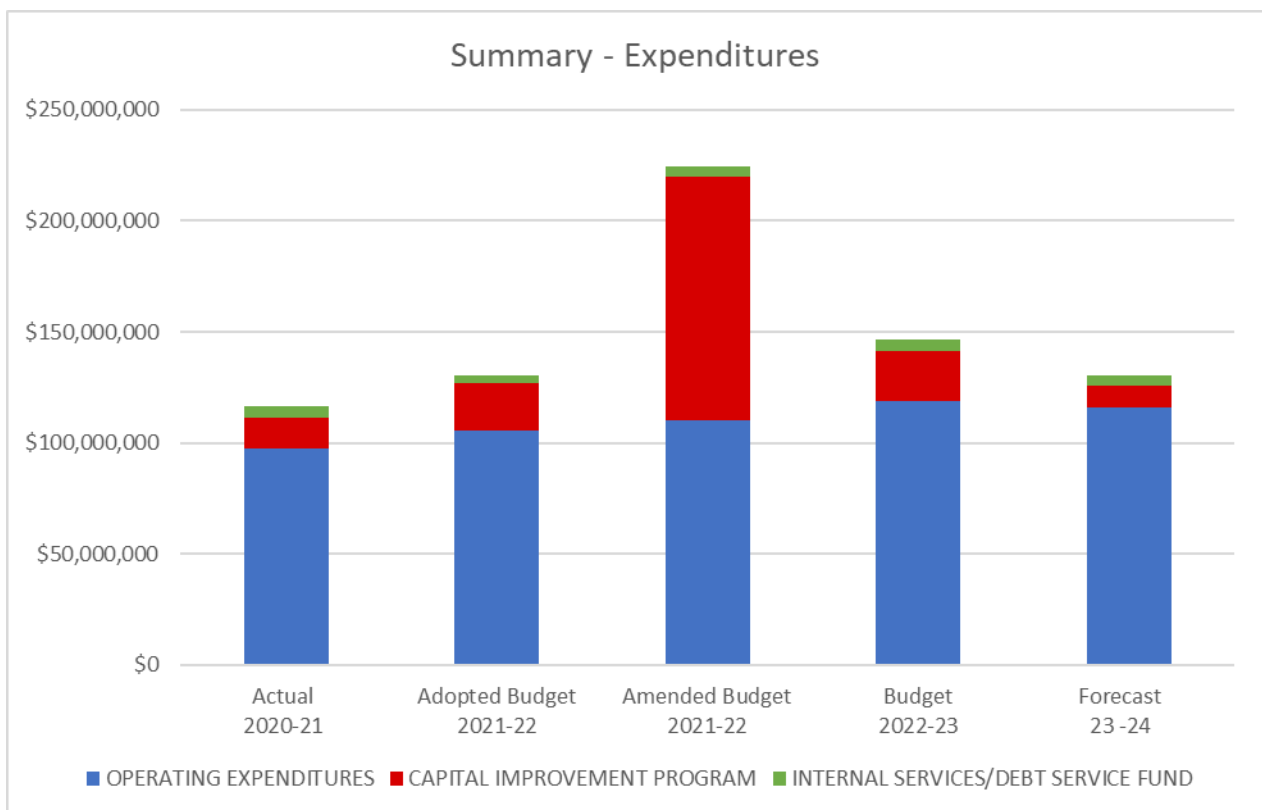
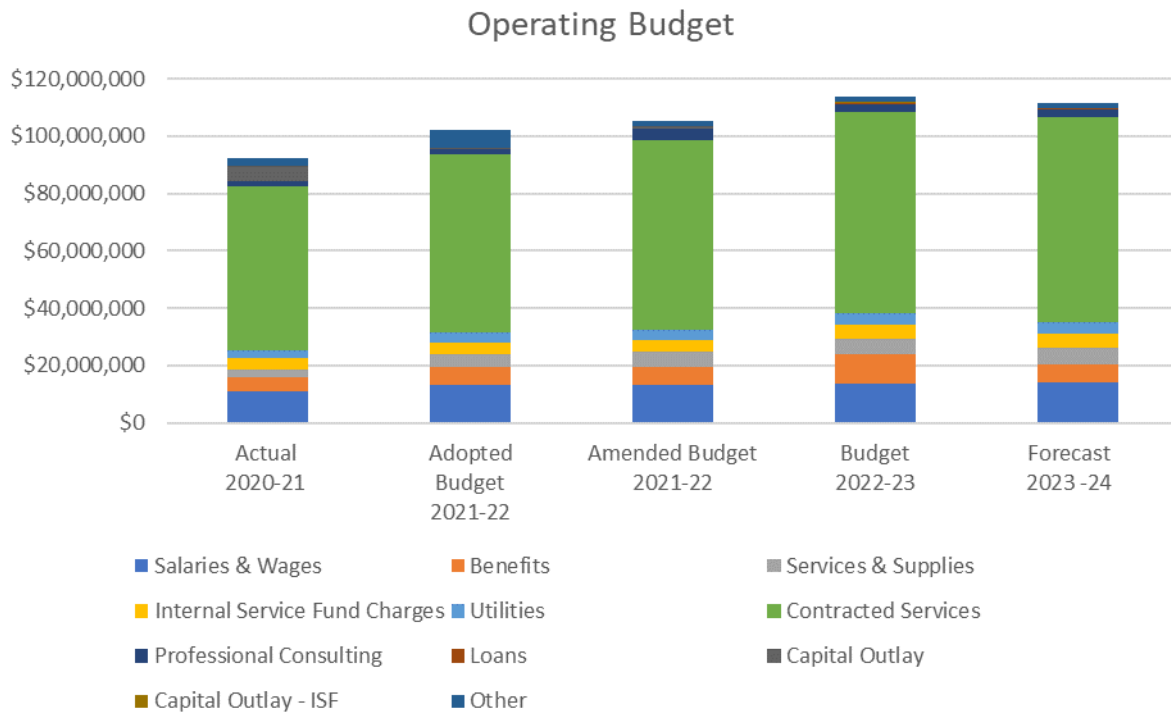
<sup>(1)</sup> Excludes Developer Built and outside funding sources

<sup>(2)</sup> Excludes Fiduciary Funds and Transfers Out

<sup>(3)</sup> Excludes Depreciation Expenditures and Transfers Out



## Overview of Expenditures



# Summary by Fund Type

**Figure 3| SUMMARY BY FUND TYPE**

|                             | Governmental         | Proprietary         |
|-----------------------------|----------------------|---------------------|
| <b>FY 2021-22</b>           |                      |                     |
| Beginning Balance           | \$312,051,125        | \$61,215,881        |
| Revenues/Transfers In       | \$278,083,482        | \$6,224,760         |
| Expenditures /Transfers Out | \$323,848,110        | \$6,678,722         |
| <b>Ending Balance</b>       | <b>\$266,286,497</b> | <b>\$60,761,919</b> |
| <b>FY 2022-23</b>           |                      |                     |
| Beginning Balance           | \$266,286,497        | \$60,761,919        |
| Revenues/Transfers In       | \$155,793,584        | \$8,270,023         |
| Expenditures /Transfers Out | \$160,170,216        | \$6,494,498         |
| <b>Ending Balance</b>       | <b>\$261,909,865</b> | <b>\$62,537,444</b> |
| <b>FY 2023-24</b>           |                      |                     |
| Beginning Balance           | \$261,909,865        | \$62,537,444        |
| Revenues/Transfers In       | \$144,353,585        | \$8,037,841         |
| Expenditures /Transfers Out | \$132,998,978        | \$4,451,666         |
| <b>Ending Balance</b>       | <b>\$273,264,472</b> | <b>\$66,123,619</b> |



# Overview of Fund Balances

**Figure 4| OVERVIEW OF FUND BALANCES FISCAL YEAR 2021-22 AMENDED BUDGET**

| Title  | Beg. Fund Balance    | Revenue              | Transfer In          | Expenditures         | Transfer Out         | End. Fund Balance    |
|--|----------------------|----------------------|----------------------|----------------------|----------------------|----------------------|
| General Fund   | \$209,764,495        | \$105,071,047        | \$191,116            | \$89,314,127         | \$16,846,223         | \$208,866,308        |
| State Seizure/Special Activity Fund                  | \$24,727             | \$74,200             |                      | \$35,000             |                      | \$63,927             |
| Vehicle Abatement                                    | \$276,428            | \$36,000             |                      | \$9,738              | \$50,000             | \$252,691            |
| SLES/COPS Fund - CA                                  | \$216,012            | \$101,000            |                      | \$100,000            |                      | \$217,012            |
| Local Law Enforcement Block Grant - Fed              |                      | \$50,000             |                      | \$50,000             |                      |                      |
| Traffic Safety                                       | (\$9,849)            | \$140,200            |                      | \$176,735            |                      | (\$46,384)           |
| Federal Asset Seizure Fund                           | \$650                |                      |                      | \$650                |                      |                      |
| EMS Special Revenue                                  | \$217,945            | \$209,289            |                      | \$183,030            |                      | \$244,204            |
| Enforcement Grants                                   | \$134,516            | \$330,090            |                      | \$329,590            | \$134,516            | \$500                |
| State Gas Tax  | \$3,075,486          | \$1,631,931          |                      | \$704,638            | \$3,546,383          | \$456,397            |
| Federal Transportation Grant                         |                      | \$661,000            |                      |                      | \$661,000            |                      |
| Transportation Development Act                       | (\$0)                |                      |                      |                      | \$17,317             | (\$17,317)           |
| Measure B Sales Tax-Local Streets                    | \$895,197            | \$597,000            |                      |                      | \$1,186,161          | \$306,036            |
| Measure B Sales Tax-Bike & Ped                       | \$204,845            | \$217,500            |                      | \$18,000             | \$403,117            | \$1,228              |
| State Transportation Improvement                     |                      | \$72,000             |                      |                      | \$72,000             |                      |
| TFAC/Transportation for Clean Air                    |                      | \$1,002,419          |                      |                      | \$1,002,419          |                      |
| ACTC - Vehicle Registration Fee                      | \$218,480            | \$269,867            |                      | \$262,400            | \$123,896            | \$102,051            |
| Measure BB Sales Tax - Local Streets Fund (ACTC)     | \$367,743            | \$537,000            |                      |                      | \$887,031            | \$17,713             |
| Measure BB Sales Tax - Bike & Pedestrian Fund (ACTC) | \$186,552            | \$177,000            |                      |                      | \$358,457            | \$5,095              |
| Measure B Grants                                     | \$185,807            |                      |                      |                      |                      | \$185,807            |
| Measure BB Grants                                    | (\$110,846)          | \$4,751,000          |                      |                      | \$5,381,871          | (\$741,717)          |
| Measure RR - Safe Routes to BART                     |                      | \$1,500,000          |                      |                      | \$1,500,000          |                      |
| Road Maint & Rehab Account (RMRA)                    | \$1,917,898          | \$1,153,339          |                      |                      | \$2,815,249          | \$255,988            |
| Measure D  | \$806,172            | \$233,000            |                      | \$614,611            | \$106,448            | \$318,113            |
| Garbage Service Fund                                 | \$236,151            | \$7,596,125          |                      | \$7,594,125          |                      | \$238,151            |
| Local Recycling Programs                             | \$106,044            | \$36,500             |                      | \$38,350             | \$4,360              | \$99,834             |
| AVI Eco Benefit / Business Asst Prog                 |                      |                      |                      |                      |                      |                      |
| Storm Water Management                               | \$239,069            | \$1,750              |                      | \$12,000             |                      | \$228,819            |
| Box Culvert  | \$393,922            | \$3,000              |                      |                      |                      | \$396,922            |
| State Grant - Park                                   |                      | \$271,600            |                      |                      |                      | \$271,600            |
| Small Business Assistance                            | \$577,850            | \$100,000            |                      | \$100,000            |                      | \$577,850            |
| Street Light District Funds                          | \$1,765,374          | \$671,564            |                      | \$532,030            | \$837,242            | \$1,067,666          |
| Landscape District Funds                             | \$1,977,313          | \$656,243            |                      | \$576,814            | \$400,000            | \$1,656,742          |
| CFD 2017-1   | \$257,346            | \$115,750            |                      | \$31,096             |                      | \$342,000            |
| Public Art Fund                                      | \$4,004,099          | \$45,000             |                      | \$100,000            | \$1,395,317          | \$2,553,781          |
| Cable TV Facilities                                  | \$391,387            | \$184,500            |                      | \$70,558             |                      | \$505,329            |
| Affordable Housing Fund <sup>(1)</sup>               | \$24,488,289         | \$5,199,816          |                      | \$681,346            |                      | \$29,006,759         |
| Noise Mitigation Fund                                | \$22,491             | \$814                |                      |                      |                      | \$23,305             |
| Community Development Block Grant                    | \$6,600              | \$405,783            |                      | \$399,183            | \$6,600              | \$6,600              |
| Federal COVID-19 Financial Assistance                | \$359,140            |                      |                      |                      |                      | \$359,140            |
| American Rescue Plan Act (ARPA)                      |                      | \$3,544,256          |                      | \$2,778,232          |                      | \$766,024            |
| Building Homes and Jobs Act                          | (\$187,355)          | \$310,000            |                      | \$122,645            |                      |                      |
| State Housing Grant                                  | (\$18,825)           |                      |                      | \$281,175            |                      | (\$300,000)          |
| Capital Improvement Project Funds                    |                      |                      | \$109,623,060        | \$109,623,060        |                      |                      |
| Public Facility Fees                                 | \$22,347,412         | \$4,770,496          |                      |                      | \$30,483,139         | (\$3,365,232)        |
| Fire Impact Fees                                     | \$141,486            | \$45,750             |                      | \$56,000             |                      | \$131,236            |
| Traffic Impact Fees                                  | \$27,502,354         | \$1,462,862          |                      | \$207,237            | \$19,004,377         | \$9,753,601          |
| Dublin Crossing Fund                                 | \$9,068,718          | \$3,410,000          |                      |                      | \$1,000,000          | \$11,478,718         |
| ISF - Vehicles <sup>(2)</sup>                        | \$3,967,351          | \$559,535            |                      | \$1,039,021          |                      | \$3,487,866          |
| ISF - Facilities <sup>(2)</sup>                      | \$46,588,565         | \$428,509            | \$1,000,000          | \$50,000             | \$1,543,638          | \$46,423,436         |
| ISF - Equipment <sup>(2)</sup>                       | \$8,415,460          | \$1,038,715          |                      | \$369,692            | \$85,426             | \$8,999,058          |
| ISF - IT Fund  | \$2,206,706          | \$2,172,001          |                      | \$2,226,573          | \$339,373            | \$1,812,761          |
| ISF - Retiree Health                                 | \$37,798             | \$1,026,000          |                      | \$1,025,000          |                      | \$38,798             |
| Energy Improv Lease - Bond                           |                      | \$20,622,615         |                      |                      | \$20,622,615         |                      |
| <b>GRAND TOTAL <sup>(3)</sup></b>                    | <b>\$373,267,005</b> | <b>\$173,494,066</b> | <b>\$110,814,176</b> | <b>\$219,712,656</b> | <b>\$110,814,176</b> | <b>\$327,048,416</b> |

<sup>(1)</sup> Beginning Fund Balance includes \$14,725,227 in outstanding loans.

<sup>(2)</sup> Beginning Fund Balance includes \$41,969,484 as Net Investment in Capital Assets.

<sup>(3)</sup> Excludes Fiduciary Funds.



## Overview of Fund Balances Fiscal Year 2022-23

**Figure 5| OVERVIEW OF FUND BALANCES FISCAL YEAR 2022-23**

| Title  | Beg. Fund Balance    | Revenue              | Transfer In         | Expenditures         | Transfer Out        | End. Fund Balance    |
|--|----------------------|----------------------|---------------------|----------------------|---------------------|----------------------|
| General Fund   | \$208,866,308        | \$108,709,762        | \$77,900            | \$98,478,847         | \$6,607,815         | \$212,567,308        |
| State Seizure/Special Activity Fund                  | \$63,927             | \$200                |                     | \$35,000             |                     | \$29,127             |
| Vehicle Abatement                                    | \$252,691            | \$35,500             |                     |                      | \$50,000            | \$238,191            |
| SLES/COPS Fund - CA                                  | \$217,012            | \$102,000            |                     | \$100,000            |                     | \$219,012            |
| Local Law Enforcement Block Grant - Fed              |                      |                      |                     |                      |                     |                      |
| Traffic Safety                                       | (\$46,384)           | \$100,100            |                     | \$50,000             |                     | \$3,716              |
| Federal Asset Seizure Fund                           |                      |                      |                     |                      |                     | \$0                  |
| EMS Special Revenue                                  | \$244,204            | \$216,000            |                     | \$177,937            |                     | \$282,267            |
| Enforcement Grants                                   | \$500                | \$321,584            |                     | \$321,584            |                     | \$500                |
| State Gas Tax  | \$456,397            | \$1,898,231          |                     | \$1,140,543          | \$744,460           | \$469,624            |
| Federal Transportation Grant                         |                      |                      |                     |                      |                     |                      |
| Transportation Development Act                       | (\$17,317)           | \$17,317             |                     |                      |                     |                      |
| Measure B Sales Tax-Local Streets                    | \$306,036            |                      |                     |                      | \$300,000           | \$6,036              |
| Measure B Sales Tax-Bike & Ped                       | \$1,228              |                      |                     |                      |                     | \$1,228              |
| State Transportation Improvement                     |                      |                      |                     |                      |                     |                      |
| TFAC/Transportation for Clean Air                    |                      |                      |                     |                      |                     |                      |
| ACTC - Vehicle Registration Fee                      | \$102,051            | \$270,367            |                     | \$200,000            | \$165,040           | \$7,378              |
| Measure BB Sales Tax - Local Streets Fund (ACTC)     | \$17,713             | \$1,142,000          |                     |                      | \$980,000           | \$179,713            |
| Measure BB Sales Tax - Bike & Pedestrian Fund (ACTC) | \$5,095              | \$377,000            |                     | \$19,080             | \$188,228           | \$174,787            |
| Measure B Grants                                     | \$185,807            |                      |                     |                      |                     | \$185,807            |
| Measure BB Grants                                    | (\$741,717)          | \$741,717            |                     |                      |                     |                      |
| Measure RR - Safe Routes to BART                     |                      |                      |                     |                      |                     |                      |
| Road Maint & Rehab Account (RMRA)                    | \$255,988            | \$1,277,424          |                     |                      | \$1,323,961         | \$209,451            |
| Measure D  | \$318,113            | \$238,000            |                     | \$162,555            |                     | \$393,558            |
| Garbage Service Fund                                 | \$238,151            | \$7,627,500          |                     | \$7,620,000          |                     | \$245,651            |
| Local Recycling Programs                             | \$99,834             | \$55,256             |                     | \$36,256             |                     | \$118,834            |
| AVI Eco Benefit / Business Asst Prog                 |                      |                      |                     |                      |                     |                      |
| Storm Water Management                               | \$228,819            | \$2,000              |                     | \$16,800             |                     | \$214,019            |
| Box Culvert  | \$396,922            | \$5,000              |                     |                      |                     | \$401,922            |
| State Grant - Park                                   | \$271,600            | \$2,022,400          |                     |                      | \$2,294,000         |                      |
| Small Business Assistance                            | \$577,850            | \$100,000            |                     | \$100,000            |                     | \$577,850            |
| Street Light District Funds                          | \$1,067,666          | \$657,332            |                     | \$575,977            | \$42,000            | \$1,107,021          |
| Landscape District Funds                             | \$1,656,742          | \$693,465            |                     | \$504,450            | \$195,000           | \$1,650,757          |
| CFD 2017-1   | \$342,000            | \$117,000            |                     | \$30,498             |                     | \$428,502            |
| Public Art Fund                                      | \$2,553,781          | \$45,000             |                     | \$80,250             | \$150,000           | \$2,368,531          |
| Cable TV Facilities                                  | \$505,329            | \$127,000            |                     | \$70,000             |                     | \$562,329            |
| Affordable Housing Fund <sup>(1)</sup>               | \$29,006,759         | \$218,827            |                     | \$868,279            |                     | \$28,357,307         |
| Noise Mitigation Fund                                | \$23,305             | \$762                |                     |                      |                     | \$24,067             |
| Community Development Block Grant                    | \$6,600              | \$305,600            |                     | \$299,000            | \$6,600             | \$6,600              |
| Federal COVID-19 Financial Assistance                | \$359,140            |                      |                     |                      |                     | \$359,140            |
| American Rescue Plan Act (ARPA)                      | \$766,024            | \$3,544,256          |                     | \$2,507,492          |                     | \$1,802,789          |
| Building Homes and Jobs Act                          |                      |                      |                     |                      |                     |                      |
| State Housing Grant                                  | (\$300,000)          | \$300,000            |                     |                      |                     |                      |
| Capital Improvement Project Funds                    |                      |                      | \$23,003,884        | \$23,003,884         |                     |                      |
| Public Facility Fees                                 | (\$3,365,232)        | \$877,630            |                     |                      | \$6,353,240         | (\$8,840,842)        |
| Fire Impact Fees                                     | \$131,236            | \$39,674             |                     |                      |                     | \$170,910            |
| Traffic Impact Fees                                  | \$9,753,601          | \$445,896            |                     | \$300,000            | \$4,071,440         | \$5,828,057          |
| Dublin Crossing Fund                                 | \$11,478,718         | \$80,000             |                     |                      |                     | \$11,558,718         |
| ISF - Vehicles <sup>(2)</sup>                        | \$3,487,866          | \$766,088            |                     | \$106,000            |                     | \$4,147,954          |
| ISF - Facilities <sup>(2)</sup>                      | \$46,423,436         | \$514,278            | \$2,000,000         | \$132,000            | \$1,360,000         | \$47,445,714         |
| ISF - Equipment <sup>(2)</sup>                       | \$8,999,058          | \$1,024,559          |                     | \$681,400            |                     | \$9,342,217          |
| ISF - IT Fund  | \$1,812,761          | \$2,916,778          |                     | \$2,916,778          | \$250,000           | \$1,562,761          |
| ISF - Retiree Health                                 | \$38,798             | \$1,048,320          |                     | \$1,048,320          |                     | \$38,798             |
| Energy Improv Lease - Bond                           |                      |                      |                     |                      |                     |                      |
| <b>GRAND TOTAL <sup>(3)</sup></b>                    | <b>\$327,048,416</b> | <b>\$138,981,823</b> | <b>\$25,081,784</b> | <b>\$141,582,930</b> | <b>\$25,081,784</b> | <b>\$324,447,309</b> |

<sup>(1)</sup> Beginning Fund Balance includes \$14,725,227 in outstanding loans.

<sup>(2)</sup> Beginning Fund Balance includes \$41,969,484 as Net Investment in Capital Assets.

<sup>(3)</sup> Excludes Fiduciary Funds.





## Overview of Projected Fund Balances Fiscal Year 2023-24

**Figure 6| OVERVIEW OF PROJECTED FUND BALANCES FISCAL YEAR 2023-24**

| Title  | Beg. Fund Balance    | Revenue              | Transfer In         | Expenditures         | Transfer Out        | End. Fund Balance    |
|--|----------------------|----------------------|---------------------|----------------------|---------------------|----------------------|
| General Fund   | \$212,567,308        | \$113,175,174        | \$56,600            | \$96,733,783         | \$4,891,070         | \$224,174,229        |
| State Seizure/Special Activity Fund                  | \$29,127             | \$420                |                     | \$29,547             |                     |                      |
| Vehicle Abatement                                    | \$238,191            | \$37,150             |                     |                      | \$50,000            | \$225,341            |
| SLES/COPS Fund - CA                                  | \$219,012            | \$104,200            |                     | \$100,000            |                     | \$223,212            |
| Local Law Enforcement Block Grant - Fed              |                      |                      |                     |                      |                     |                      |
| Traffic Safety                                       | \$3,716              | \$100,200            |                     | \$84,000             |                     | \$19,916             |
| Federal Asset Seizure Fund                           | \$0                  |                      |                     |                      |                     | \$0                  |
| EMS Special Revenue                                  | \$282,267            | \$222,200            |                     | \$179,196            |                     | \$325,271            |
| Enforcement Grants                                   | \$500                | \$331,681            |                     | \$331,681            |                     | \$500                |
| State Gas Tax  | \$469,624            | \$1,901,231          |                     | \$1,395,809          | \$659,460           | \$315,586            |
| Federal Transportation Grant                         |                      |                      |                     |                      |                     |                      |
| Transportation Development Act                       |                      |                      |                     |                      |                     |                      |
| Measure B Sales Tax-Local Streets                    | \$6,036              |                      |                     |                      |                     | \$6,036              |
| Measure B Sales Tax-Bike & Ped                       | \$1,228              |                      |                     |                      |                     | \$1,228              |
| State Transportation Improvement                     |                      |                      |                     |                      |                     |                      |
| TFAC/Transportation for Clean Air                    |                      |                      |                     |                      |                     |                      |
| ACTC - Vehicle Registration Fee                      | \$7,378              | \$270,367            |                     | \$100,000            | \$165,040           | \$12,705             |
| Measure BB Sales Tax - Local Streets Fund (ACTC)     | \$179,713            | \$1,142,000          |                     |                      | \$1,110,000         | \$211,713            |
| Measure BB Sales Tax - Bike & Pedestrian Fund (ACTC) | \$174,787            | \$377,000            |                     | \$20,225             | \$348,228           | \$183,334            |
| Measure B Grants                                     | \$185,807            |                      |                     |                      |                     | \$185,807            |
| Measure BB Grants                                    |                      |                      |                     |                      |                     |                      |
| Measure RR - Safe Routes to BART                     |                      |                      |                     |                      |                     |                      |
| Road Maint & Rehab Account (RMRA)                    | \$209,451            | \$1,278,924          |                     |                      | \$1,123,961         | \$364,414            |
| Measure D  | \$393,558            | \$239,000            |                     | \$367,935            |                     | \$264,623            |
| Garbage Service Fund                                 | \$245,651            | \$7,828,250          |                     | \$7,820,000          |                     | \$253,901            |
| Local Recycling Programs                             | \$118,834            | \$55,002             |                     | \$35,902             |                     | \$137,934            |
| AVI Eco Benefit / Business Asst Prog                 |                      |                      |                     |                      |                     |                      |
| Storm Water Management                               | \$214,019            | \$2,200              |                     | \$23,600             |                     | \$192,619            |
| Box Culvert  | \$401,922            | \$5,500              |                     |                      |                     | \$407,422            |
| State Grant - Park                                   |                      |                      |                     |                      |                     |                      |
| Small Business Assistance                            | \$577,850            | \$100,000            |                     | \$100,000            |                     | \$577,850            |
| Street Light District Funds                          | \$1,107,021          | \$665,571            |                     | \$593,322            | \$42,000            | \$1,137,270          |
| Landscape District Funds                             | \$1,650,757          | \$708,735            |                     | \$518,455            |                     | \$1,841,037          |
| CFD 2017-1   | \$428,502            | \$117,200            |                     | \$31,030             |                     | \$514,672            |
| Public Art Fund                                      | \$2,368,531          | \$45,000             |                     | \$80,250             | \$500,000           | \$1,833,281          |
| Cable TV Facilities                                  | \$562,329            | \$127,000            |                     | \$35,000             |                     | \$654,329            |
| Affordable Housing Fund <sup>(1)</sup>               | \$28,357,307         | \$205,855            |                     | \$743,827            |                     | \$27,819,335         |
| Noise Mitigation Fund                                | \$24,067             | \$767                |                     |                      |                     | \$24,834             |
| Community Development Block Grant                    | \$6,600              | \$105,600            |                     | \$99,000             | \$6,600             | \$6,600              |
| Federal COVID-19 Financial Assistance                | \$359,140            |                      |                     |                      |                     | \$359,140            |
| American Rescue Plan Act (ARPA)                      | \$1,802,789          |                      |                     | \$1,802,789          |                     |                      |
| Building Homes and Jobs Act                          |                      |                      |                     |                      |                     |                      |
| State Housing Grant                                  |                      |                      |                     |                      |                     |                      |
| Capital Improvement Project Funds                    |                      |                      | \$9,733,514         | \$9,733,514          |                     |                      |
| Public Facility Fees                                 | (\$8,840,842)        | \$3,169,722          |                     |                      | \$2,279,875         | (\$7,950,995)        |
| Fire Impact Fees                                     | \$170,910            | \$68,033             |                     |                      |                     | \$238,943            |
| Traffic Impact Fees                                  | \$5,828,057          | \$2,099,489          |                     | \$250,000            | \$613,880           | \$7,063,666          |
| Dublin Crossing Fund                                 | \$11,558,718         | \$80,000             |                     |                      |                     | \$11,638,718         |
| ISF - Vehicles <sup>(2)</sup>                        | \$4,147,954          | \$655,058            |                     | \$207,000            |                     | \$4,596,012          |
| ISF - Facilities <sup>(2)</sup>                      | \$47,445,714         | \$490,711            | \$2,000,000         |                      |                     | \$49,936,425         |
| ISF - Equipment <sup>(2)</sup>                       | \$9,342,217          | \$876,866            |                     | \$229,460            |                     | \$9,989,623          |
| ISF - IT Fund  | \$1,562,761          | \$2,927,566          |                     | \$2,927,566          |                     | \$1,562,761          |
| ISF - Retiree Health                                 | \$38,798             | \$1,087,640          |                     | \$1,087,640          |                     | \$38,798             |
| Energy Improv Lease - Bond                           |                      |                      |                     |                      |                     |                      |
| <b>GRAND TOTAL <sup>(3)</sup></b>                    | <b>\$324,447,309</b> | <b>\$140,601,312</b> | <b>\$11,790,114</b> | <b>\$125,660,530</b> | <b>\$11,790,114</b> | <b>\$339,388,091</b> |

<sup>(1)</sup> Beginning Fund Balance includes \$14,725,227 in outstanding loans.

<sup>(2)</sup> Beginning Fund Balance includes \$41,969,484 as Net Investment in Capital Assets.

<sup>(3)</sup> Excludes Fiduciary Funds.



# Funds and Department Relationship Matrix

This table illustrates departmental oversight of City funds. The Office of the City Manager and the Administrative Service Department are not listed, as they provide oversight and assistance in managing all funds.

| Fund Name                                   | City Attorney | Comm. Dev. | Fire | Police | Parks & Comm. Services | Public Works | Non-Dept. |
|---|---------------|------------|------|--------|------------------------|--------------|-----------|
| <b>GOVERNMENTAL FUNDS - MAJOR FUNDS</b>     |               |            |      |        |                        |              |           |
| Affordable Housing Fund                     | X             | X          |      |        |                        |              |           |
| Capital Improvement Project Funds           |               |            |      |        | X                      | X            |           |
| General Fund                                | X             | X          | X    | X      | X                      | X            | X         |
| Public Facility Fees                        |               |            |      |        | X                      |              |           |
| Traffic Impact Fees                         |               |            |      |        |                        | X            | X         |
| <b>GOVERNMENTAL FUNDS - NON-MAJOR FUNDS</b> |               |            |      |        |                        |              |           |
| ACTC - Vehicle Registration Fee             |               |            |      |        |                        | X            |           |
| American Rescue Plan Act                    |               | X          |      | X      | X                      | X            |           |
| Box Culvert                                 |               |            |      |        |                        | X            |           |
| Building Homes & Jobs Act                   |               | X          |      |        |                        |              |           |
| Cable TV Facilities                         |               |            |      |        |                        |              | X         |
| Community Development Block Grant           |               | X          |      |        |                        |              | X         |
| Community Facilities District               |               |            |      |        |                        |              | X         |
| Dublin Crossing Comm. Dev. Fee              |               |            |      |        | X                      |              |           |
| EMS Special Revenue                         |               |            | X    |        |                        |              |           |
| Energy Improvement Lease Bond               |               |            |      |        |                        | X            |           |
| Federal Asset Seizure Fund                  |               |            |      | X      |                        |              |           |
| Federal COVID-19 Financial Assistance       |               | X          |      |        | X                      | X            |           |
| Federal Transportation Grant                |               |            |      |        |                        | X            |           |
| Garbage Service Fund                        |               |            |      |        |                        |              | X         |
| HCD Housing Related Park Grant              |               |            |      |        | X                      | X            |           |
| Landscape District Funds                    |               |            |      |        |                        | X            |           |
| Local Recycling Programs                    |               |            |      |        |                        | X            |           |
| Measure B Grant                             |               |            |      |        |                        | X            |           |
| Measure B Sales Tax-Bike & Ped              |               |            |      |        |                        | X            |           |
| Measure B Sales Tax-Local Streets           |               |            |      |        |                        | X            |           |
| Measure BB Grant                            |               |            |      |        |                        | X            |           |
| Measure BB Sales Tax-Bike & Ped             |               |            |      |        |                        | X            |           |
| Measure BB Sales Tax-Local Streets          |               |            |      |        |                        | X            |           |
| Measure D                                   |               |            |      |        |                        | X            |           |
| Measure RR - Safe Routes to BART            |               |            |      |        |                        | X            |           |



| Fund Name                                   | City<br>Attorney | Comm.<br>Dev. | Fire | Police | Parks &<br>Comm.<br>Services | Public<br>Works | Non-<br>Dept. |
|---|------------------|---------------|------|--------|------------------------------|-----------------|---------------|
| Noise Mitigation Fund                       |                  |               |      |        |                              | X               |               |
| Parks Replacement Fund                      |                  |               |      |        |                              |                 | X             |
| Public Art Fund                             |                  |               |      |        | X                            |                 |               |
| Road Maintenance and Rehabilitation Account |                  |               |      |        |                              | X               |               |
| SLES/COPS Fund - CA                         |                  |               |      | X      |                              |                 |               |
| Small Business Fund                         |                  |               |      |        |                              |                 | X             |
| State Gas Tax                               |                  |               |      | X      |                              |                 |               |
| State Grant - Park                          |                  |               |      |        |                              | X               |               |
| State Grant Housing                         |                  | X             |      |        |                              |                 |               |
| State Seizure/Special Activity Fund         |                  |               |      | X      |                              |                 |               |
| Storm Water Management                      |                  |               |      |        |                              | X               |               |
| Street Light District Funds                 |                  |               |      |        |                              | X               |               |
| Traffic Safety                              |                  |               |      |        |                              | X               |               |
| Transportation Development Act              |                  |               |      |        |                              | X               |               |
| Transportation for Clean Air                |                  |               |      |        |                              | X               |               |
| Vehicle Abatement                           |                  |               |      | X      |                              |                 |               |
| PROPRIETARY FUNDS                           |                  |               |      |        |                              |                 |               |
| ISF - Equipment                             |                  |               |      |        |                              |                 | X             |
| ISF - Facilities                            |                  |               |      |        | X                            | X               | X             |
| ISF - Information Services                  |                  |               |      |        |                              |                 | X             |
| ISF - Retiree Health                        |                  |               |      |        |                              |                 | X             |
| ISF - Vehicle                               |                  |               | X    | X      |                              |                 | X             |





# City of Dublin GENERAL FUND SUMMARY

## General Fund Operating Summary

### General Fund Operating Summary

|   | Actual<br>2020-21    | Adopted<br>2021-22   | Amended<br>2021-22   | FY 22-23<br>Proposed | FY 23-24<br>Forecast |
|---|----------------------|----------------------|----------------------|----------------------|----------------------|
| <b>REVENUES BY CATEGORY</b>                             |                      |                      |                      |                      |                      |
| Property Tax  | \$53,007,086         | \$52,763,000         | \$53,763,000         | \$55,163,000         | \$57,543,000         |
| Sales Tax   | \$24,860,469         | \$22,528,000         | \$25,828,000         | \$26,400,000         | \$27,000,000         |
| Sales Tax Reimbursements                                | (\$219,445)          | (\$610,000)          | (\$610,000)          | (\$405,555)          | (\$375,000)          |
| Development Revenue                                     | \$7,391,926          | \$7,706,918          | \$8,816,883          | \$7,702,334          | \$7,934,482          |
| Transient Occupancy Tax                                 | \$743,962            | \$750,000            | \$1,000,000          | \$1,400,000          | \$1,500,000          |
| Other Taxes   | \$6,441,357          | \$5,732,706          | \$5,732,706          | \$6,560,000          | \$6,780,500          |
| Licenses & Permits                                      | \$334,852            | \$313,434            | \$313,434            | \$351,373            | \$355,213            |
| Fines & Penalties                                       | \$75,394             | \$107,432            | \$107,432            | \$85,000             | \$85,000             |
| Interest Earnings                                       | \$2,809,671          | \$1,200,000          | \$1,200,000          | \$1,510,000          | \$2,010,000          |
| Rentals and Leases                                      | \$822,841            | \$1,020,768          | \$1,456,833          | \$1,477,330          | \$1,544,741          |
| Intergovernmental                                       | \$300,618            | \$285,000            | \$285,000            | \$290,000            | \$290,000            |
| Charges for Services                                    | \$4,794,938          | \$5,283,291          | \$5,775,452          | \$6,496,124          | \$6,773,026          |
| Other Revenue   | \$1,836,951          | \$1,317,231          | \$1,402,307          | \$1,680,156          | \$1,734,212          |
| <b>Subtotal Revenues - Operating</b>                    | <b>\$103,200,620</b> | <b>\$98,397,780</b>  | <b>\$105,071,047</b> | <b>\$108,709,762</b> | <b>\$113,175,174</b> |
| Transfers In  | \$273,623            | \$56,600             | \$191,116            | \$77,900             | \$56,600             |
| Unrealized Gains/Losses                                 | (\$3,936,480)        |                      |                      |                      |                      |
| <b>TOTAL REVENUES</b>                                   | <b>\$99,537,763</b>  | <b>\$98,454,380</b>  | <b>\$105,262,163</b> | <b>\$108,787,662</b> | <b>\$113,231,774</b> |
| <b>EXPENDITURES BY CATEGORY</b>                         |                      |                      |                      |                      |                      |
| Salaries & Wages  | \$10,666,813         | \$12,772,606         | \$12,772,606         | \$13,249,383         | \$13,873,198         |
| Benefits  | \$4,754,632          | \$5,372,420          | \$5,372,420          | \$5,488,704          | \$5,076,886          |
| Services & Supplies                                     | \$2,782,316          | \$4,110,511          | \$4,568,304          | \$5,178,309          | \$5,520,535          |
| Internal Service Fund Charges                           | \$3,685,246          | \$3,907,323          | \$3,907,323          | \$4,932,571          | \$4,652,469          |
| Utilities   | \$2,399,088          | \$3,045,467          | \$3,051,267          | \$3,485,435          | \$3,632,720          |
| Contracted Services                                     | \$49,039,885         | \$54,367,888         | \$56,913,896         | \$59,695,219         | \$61,328,554         |
| Capital Outlay  | \$639,176            | \$118,677            | \$529,605            | \$432,737            | \$93,662             |
| Debt Service Payment                                    |                      |                      | \$975,720            | \$1,333,050          | \$1,331,850          |
| Contingency & Miscellaneous                             | \$154,622            | \$222,985            | \$222,985            | \$223,440            | \$223,910            |
| <b>Subtotal Expenditures - Operating</b>                | <b>\$74,121,779</b>  | <b>\$83,917,877</b>  | <b>\$88,314,127</b>  | <b>\$94,018,847</b>  | <b>\$95,733,783</b>  |
| <b>OPERATING IMPACT</b>                                 | <b>\$29,078,842</b>  | <b>\$14,479,903</b>  | <b>\$16,756,920</b>  | <b>\$14,690,915</b>  | <b>\$17,441,391</b>  |
| <b>Transfers Out &amp; Contributions to Other Funds</b> |                      |                      |                      |                      |                      |
| Transfers Out to CIPs                                   | \$5,300,714          | \$4,038,550          | \$15,846,223         | \$4,607,815          | \$2,891,070          |
| Contribution to OPEB/PERS                               |                      | \$1,000,000          | \$1,000,000          | \$4,460,000          | \$1,000,000          |
| Contribution to ISF                                     | \$1,000,000          | \$1,000,000          | \$1,000,000          | \$2,000,000          | \$2,000,000          |
| <b>Subtotal - Transfers Out &amp; Other</b>             | <b>\$6,300,714</b>   | <b>\$6,038,550</b>   | <b>\$17,846,223</b>  | <b>\$11,067,815</b>  | <b>\$5,891,070</b>   |
| <b>TOTAL EXPENDITURES</b>                               | <b>\$80,422,492</b>  | <b>\$89,956,427</b>  | <b>\$106,160,350</b> | <b>\$105,086,662</b> | <b>\$101,624,853</b> |
| <b>IMPACT ON TOTAL RESERVES</b>                         | <b>\$19,115,271</b>  | <b>\$8,497,953</b>   | <b>(\$898,187)</b>   | <b>\$3,701,000</b>   | <b>\$11,606,921</b>  |
| <b>TOTAL GENERAL FUND BALANCE</b>                       | <b>\$209,764,495</b> | <b>\$187,051,170</b> | <b>\$208,866,308</b> | <b>\$212,567,308</b> | <b>\$224,174,229</b> |

## General Fund Reserves Summary

Specific changes to all reserves are shown on the following page.

| RESERVE BALANCES      | Actual<br>2020-21    | Adopted<br>2021-22   | Amended<br>2021-22   | Budget<br>2022-23    | Forecast<br>2023-24  |
|-----------------------|----------------------|----------------------|----------------------|----------------------|----------------------|
| Non-Spendable         | \$13,266             | \$13,061             | \$13,266             | \$13,266             | \$13,266             |
| Restricted            | \$4,493,314          | \$2,820,000          | \$4,493,314          | \$4,493,314          | \$4,493,314          |
| Committed             | \$70,694,542         | \$39,722,291         | \$54,060,465         | \$51,277,097         | \$51,277,097         |
| Assigned              | \$66,743,520         | \$58,593,750         | \$64,933,502         | \$62,641,857         | \$61,954,017         |
| Unassigned            | \$67,819,852         | \$85,902,082         | \$85,365,761         | \$94,141,774         | \$106,436,535        |
| <b>TOTAL RESERVES</b> | <b>\$209,764,495</b> | <b>\$187,051,184</b> | <b>\$208,866,308</b> | <b>\$212,567,308</b> | <b>\$224,174,229</b> |

## Reserve Changes

The Fund Balance and Reserves Policy is included in the Appendix to this document. The policy was last updated in June 2015. The following are projected uses of reserves in the current year and in the Budget:

| CIP Projects Funded by Reserves                  | Actual<br>Prior Years | Amended<br>2021-22  | Budget<br>2022-23  | Forecast<br>2023-24 |
|--|-----------------------|---------------------|--------------------|---------------------|
| City Entrance Monument Signs                     |                       | \$200,000           |                    |                     |
| Citywide Signal Communications Upgrade           | \$79,852              | \$1,420,149         |                    |                     |
| Civic Center HVAC and Roof Replacement           | \$2,365,032           | \$22,602            |                    |                     |
| Civic Center Rehabilitation                      |                       | \$1,123,050         | \$220,840          | \$687,840           |
| Cultural Arts Center                             |                       | \$4,364,197         |                    |                     |
| Don Biddle Community Park                        |                       | \$2,100,000         |                    |                     |
| Dublin Heritage Park Cemetery Improvements       | \$422,451             | \$1,173,549         |                    |                     |
| Electric Vehicle (EV) Charging Stations          | \$12,780              | \$137,220           |                    |                     |
| Green Stormwater Infrastructure                  |                       | \$382,570           | \$1,770,805        |                     |
| IT Infrastructure Improvement                    |                       | \$93,600            |                    |                     |
| Maintenance Yard Facility Improvements           | \$6,925,290           | \$55,443            |                    |                     |
| Public Safety Complex - Police Services Building | \$5,747,636           | \$152,363           |                    |                     |
| Village Parkway Reconstruction                   |                       |                     | \$300,000          |                     |
|  | <b>\$15,553,040</b>   | <b>\$11,224,744</b> | <b>\$2,291,645</b> | <b>\$687,840</b>    |

Specific changes to all reserves are shown on the following page. The changes in Fiscal Year 2021-22 are estimates at this point in time, based on the Amended Budget. The City Council will designate year-end reserves at the meeting of June 21, 2022.

# General Fund Reserve Details

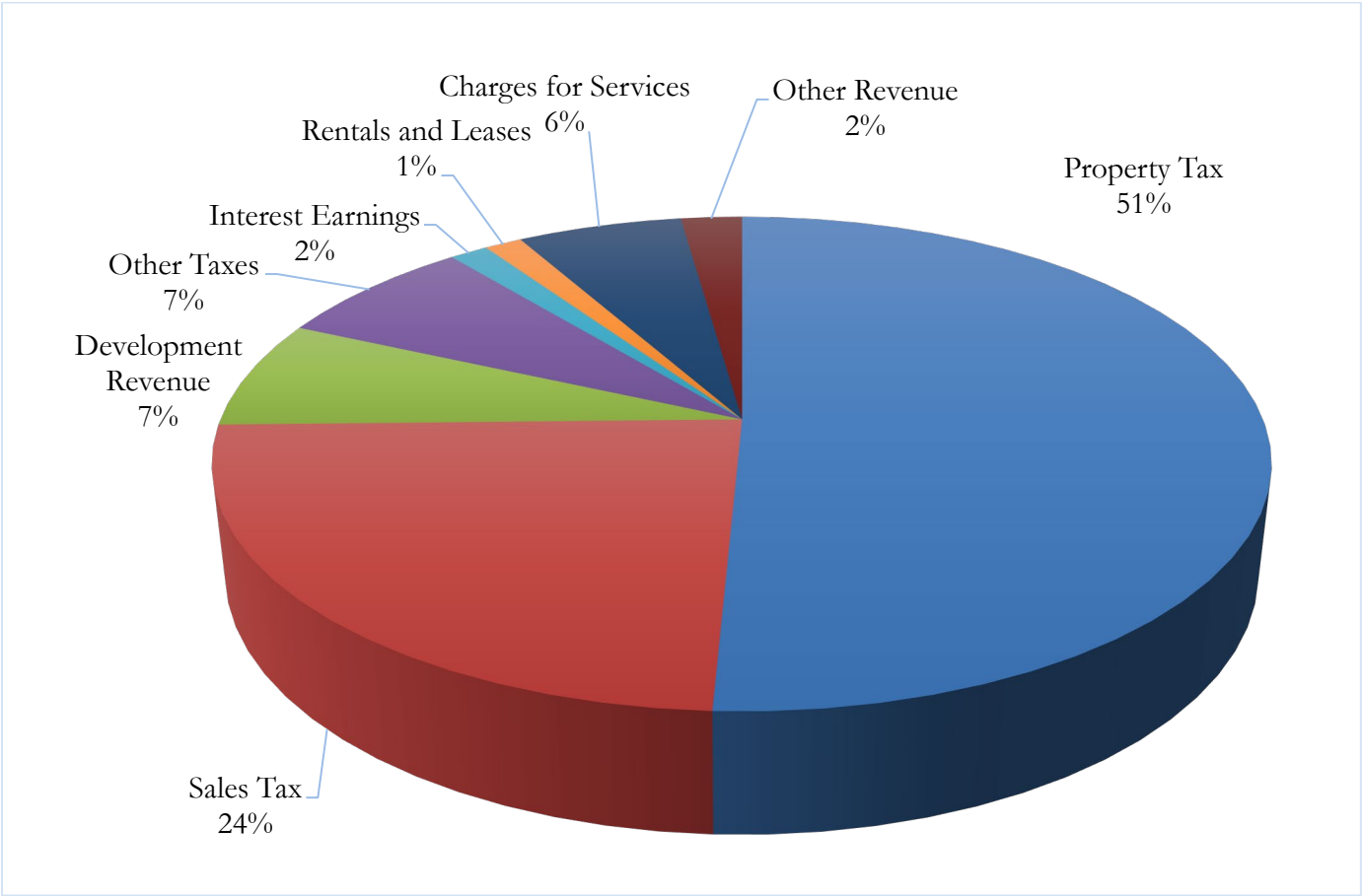
| RESERVE DESCRIPTION                     | Actual<br>2020-21    | Net<br>Change      | Projected<br>2021-22 | Net<br>Change      | Projected<br>2022-23 | Net<br>Change       | Projected<br>2023-24 |
|---|----------------------|--------------------|----------------------|--------------------|----------------------|---------------------|----------------------|
| <b>Non-Spendable</b>                    | \$13,266             |                    | \$13,266             |                    | \$13,266             |                     | \$13,266             |
| Prepaid Expenses                        | 13,266               |                    | 13,266               |                    | 13,266               |                     | 13,266               |
| <b>Restricted</b>                       | \$4,493,314          |                    | \$4,493,314          |                    | \$4,493,314          |                     | \$4,493,314          |
| Cemetery Endowment                      | 60,000               |                    | 60,000               |                    | 60,000               |                     | 60,000               |
| Developer Contr - Downtown              | 1,490,000            |                    | 1,490,000            |                    | 1,490,000            |                     | 1,490,000            |
| Developer Contr - Heritage Pk           | 19,000               |                    | 19,000               |                    | 19,000               |                     | 19,000               |
| Developer Contr - Nature Pk             | 60,000               |                    | 60,000               |                    | 60,000               |                     | 60,000               |
| Section 115 Trust - Pension             | 2,114,314            |                    | 2,114,314            |                    | 2,114,314            |                     | 2,114,314            |
| Heritage Park Maintenance               | 750,000              |                    | 750,000              |                    | 750,000              |                     | 750,000              |
| <b>Committed</b>                        | \$70,694,542         | (\$16,634,077)     | \$54,060,465         | (\$2,783,369)      | \$51,277,097         |                     | \$51,277,097         |
| Advance to Public Facility Fee          | 9,857,639            | (7,074,270)        | 2,783,369            | (2,783,369)        |                      |                     |                      |
| Downtown Public Impr                    | 13,000,000           | (200,000)          | 12,800,000           |                    | 12,800,000           |                     | 12,800,000           |
| Economic Development                    | 53,319               | (53,319)           |                      |                    |                      |                     |                      |
| Economic Stability                      | 8,000,000            |                    | 8,000,000            |                    | 8,000,000            |                     | 8,000,000            |
| Emergency Communications                | 532,113              |                    | 532,113              |                    | 532,113              |                     | 532,113              |
| Fire Svcs Pension/OPEB                  | 5,671,094            |                    | 5,671,094            |                    | 5,671,094            |                     | 5,671,094            |
| Innovations & New Opport                | 1,031,719            | (137,220)          | 894,498              |                    | 894,498              |                     | 894,498              |
| One-Time Initiative - Capital           | 4,966,110            | (1,476,078)        | 3,490,032            |                    | 3,490,032            |                     | 3,490,032            |
| One-Time Initiative - Operating         | 503,860              |                    | 503,860              |                    | 503,860              |                     | 503,860              |
| Public Safety Reserve                   | 2,600,000            |                    | 2,600,000            |                    | 2,600,000            |                     | 2,600,000            |
| <b>Specific Committed Reserves</b>      |                      |                    |                      |                    |                      |                     |                      |
| Cemetery Expansion (CIP)                | 1,173,549            | (1,173,549)        |                      |                    |                      |                     |                      |
| Contribution to Public Facility Fee     | 6,000,000            |                    | 6,000,000            |                    | 6,000,000            |                     | 6,000,000            |
| Cultural Arts Center                    | 4,539,197            | (4,364,197)        | 175,000              |                    | 175,000              |                     | 175,000              |
| Don Biddle Park (CIP)                   | 2,100,000            | (2,100,000)        |                      |                    |                      |                     |                      |
| Fallon Sports Park III Contingency      | 3,110,500            |                    | 3,110,500            |                    | 3,110,500            |                     | 3,110,500            |
| Lease Revenue Bond Payment              | 4,000,000            |                    | 4,000,000            |                    | 4,000,000            |                     | 4,000,000            |
| Maintenance Facility (CIP)              | 55,443               | (55,443)           |                      |                    |                      |                     |                      |
| Utility Undergrounding (CIP)            | 3,500,000            |                    | 3,500,000            |                    | 3,500,000            |                     | 3,500,000            |
| <b>Assigned</b>                         | \$66,743,520         | (\$1,810,019)      | \$64,933,502         | (\$2,291,645)      | \$62,641,857         | (\$687,840)         | \$61,954,017         |
| Accrued Leave                           | 1,296,514            |                    | 1,296,514            |                    | 1,296,514            |                     | 1,296,514            |
| Catastrophic Loss                       | 17,710,320           |                    | 17,710,320           |                    | 17,710,320           |                     | 17,710,320           |
| CIP Carryovers                          | 2,735,111            |                    | 2,735,111            |                    | 2,735,111            |                     | 2,735,111            |
| Fiscally Responsible Adj                | 325,000              |                    | 325,000              |                    | 325,000              |                     | 325,000              |
| Municipal Regional Permit               | 2,212,931            | (418,403)          | 1,794,528            | (1,770,805)        | 23,723               |                     | 23,723               |
| Non-Streets CIP Commitments             | 2,366,100            | (93,600)           | 2,272,500            |                    | 2,272,500            |                     | 2,272,500            |
| Operating Carryovers                    | 1,882,745            |                    | 1,882,745            |                    | 1,882,745            |                     | 1,882,745            |
| Parks and Streets Contingency           | 201,270              |                    | 201,270              |                    | 201,270              |                     | 201,270              |
| Pension & OPEB                          | 16,000,000           |                    | 16,000,000           |                    | 16,000,000           |                     | 16,000,000           |
| Relocate Parks Dept                     | 500,000              |                    | 500,000              |                    | 500,000              |                     | 500,000              |
| Service Continuity                      | 3,150,000            |                    | 3,150,000            |                    | 3,150,000            |                     | 3,150,000            |
| <b>Specific Assigned Reserves</b>       |                      |                    |                      |                    |                      |                     |                      |
| Climate Action Plan                     | 3,000,000            |                    | 3,000,000            |                    | 3,000,000            |                     | 3,000,000            |
| Contribution to ISF                     | 1,500,000            |                    | 1,500,000            |                    | 1,500,000            |                     | 1,500,000            |
| Façade Improvement Grants               | 374,157              |                    | 374,157              |                    | 374,157              |                     | 374,157              |
| HVAC Replace. & Civic Ctr Improv. (CIP) | 3,337,009            | (1,145,652)        | 2,191,357            | (220,840)          | 1,970,517            | (687,840)           | 1,282,677            |
| Public Safety Complex (CIP)             | 152,363              | (152,363)          |                      |                    |                      |                     |                      |
| Village Pkwy Pavemt Recon               | 10,000,000           |                    | 10,000,000           | (300,000)          | 9,700,000            |                     | 9,700,000            |
| <b>Unassigned</b>                       | \$67,819,852         | \$17,545,908       | \$85,365,761         | \$8,776,013        | \$94,141,774         | \$12,294,761        | \$106,436,535        |
| Unassigned-Unrealized Gains             | 4,516,760            |                    | 4,516,760            |                    | 4,516,760            |                     | 4,516,760            |
| Unassigned (Available)                  | 63,303,092           |                    | 80,849,001           |                    | 89,625,014           |                     | 101,919,775          |
| <b>TOTAL RESERVES</b>                   | <b>\$209,764,495</b> | <b>(\$898,187)</b> | <b>\$208,866,308</b> | <b>\$3,701,000</b> | <b>\$212,567,308</b> | <b>\$11,606,921</b> | <b>\$224,174,229</b> |

# General Fund Revenue Assumptions

Total General Fund revenues, excluding transfers in, are budgeted at \$108.7 million and \$113.2 million, in Fiscal Years 2022-23 and 2023-24 respectively, an increase of \$3.6 million or 3.5% in the first year and \$4.5 million or 4.1% in the second year.

Dublin’s two largest ongoing revenue sources in the General Fund, Property Taxes and Sales Tax, account for 75% of total revenues in Fiscal Year 2022-23.

General Fund Revenues



The following are the key assumptions used to construct the General Fund operating budget in Fiscal Years 2022-23 and 2023-24, and the variances from year to year (the two variance numbers represent the change in Fiscal Year 2022-23 from the Fiscal Year 2021-22 Amended Budget, and the change in Fiscal Year 2023-24 from the Fiscal Year 2022-23 Budget). Descriptions are provided for categories with variances of \$150,000 or more.



## Property Tax: +\$1.4 million / +\$2.4 million

The COVID19 pandemic while it delayed home and property sales in the 2020 calendar year, it did not impact the City's assessed valuation growth due to the transfer of ownership and increase in property value driven by fewer properties being offered for sale. Property Tax continues to show growth in both years.

### Assumptions

- Total Property Tax revenue is projected to grow \$1.4 million (2.6%) in FY 2022-23 and \$2.4 million (4.3%) in FY 2023-24. This growth reflects an increase in assessed value due to the California Consumer Price Index (CCPI) increase of 2%, and increased valuation due to changes in ownership or new construction.
- Budgeted delinquency rate of 2.5% in both fiscal years.
- Loss of property tax revenue due to middle income rental housing program.

## Sales Tax: +\$572,000 / +\$600,000

Sales & use tax is projected to continue moderately growing for the next two fiscal years. However, current, and next year's impacting factors include high inflation, expected interest rate increases by the Federal Reserve. Further, hospitality industries struggle to find and retain employees; fuel prices impacted by Ukraine-Russia crisis. In addition, supply chain, raw material interruptions may disrupt some sales. Furthermore, COVID still remains a public health challenge.

### Assumptions

- Total Sales Tax revenue is projected to increase \$572,000 or 2.2% in Fiscal Year 2022-23 and \$600,000 or 2.3% in Fiscal Year 2023-24.
- It is projected the sales tax revenue growth will slow down for the next two fiscal years, Auto and Transportation, and online pool categories are projected to flatten out

## Transient Occupancy Tax (TOT): +\$400,000 / +\$100,000

The hotel industry is in the midst of recovering from the COVID-19 pandemic, specifically from leisure demand. The City has started to see the recovery of the revenue loss.

The Budget projects TOT revenue will increase \$400,000 or 40% in Fiscal Year 2022-23 and an additional \$100,000 in Fiscal Year 2023-24 due to rising room prices and occupancy rates, but still a 33% decline from the pre-pandemic level.

## Other Taxes: +\$827,294 / +\$220,500

Other Taxes include Property Transfer Taxes, and multiple Franchise Taxes (electric, gas, garbage, cable). The Budget projects an increase of \$300,000 in Property Transfer Tax and an increase of \$527,294 in overall franchise taxes in Fiscal Year 2022-23, primarily due to a new garbage franchise agreement. The Budget projects an increase of \$517,000 in Garbage Franchise Tax and all other franchise taxes were held relatively flat in the second year.

## Development Revenue: -\$1,114,549 / +\$232,148

Development revenues include revenues from permits (primarily building permits), and from planning and engineering services provided by the City that are ultimately covered by developer deposit accounts. The updated projections include anticipated activity in existing projects and do not presume any new development during the 10-year period.

As the City Council is aware, development projects progress through various stages and the receipt of revenues and corresponding service (i.e., City cost) do not happen simultaneously. Plan check costs are typically incurred approximately 12 months after revenue has been received, meaning that as development decreases, the associated decrease in costs will lag. In anticipation of this, the City has maintained a reserve (currently at \$3.2 million) to cover costs during that lag.

#### **Assumptions**

- The revenue estimate is based on Community Development project projections.
- Development revenues are projected to decrease \$1.1 million or 12.6% in Fiscal Year 2022-23 from the Fiscal Year 2021-22 Amended Budget.
- Fiscal Year 2023-24 revenues are projected to increase \$232,148 or 3.0%.

### **Interest Income: +\$310,000 / +\$500,000**

Interest rates have been very low since the onset of the Coronavirus pandemic, but given the strength of the economic recovery, inflation last year burst higher by the most in almost 40 years, it is anticipated the Fed will move forward rates hikes, inflation will be the key variable in terms of how often and how much the Fed needs to raise rates. As a result, it is projected interest revenue will increase \$310,000 in the first year and additional \$500,000 for the second year.

### **Charges for Services (excluding development services): +\$720,672 / +\$276,902**

Charges for services include revenue primarily from Parks and Community Services programs, as well as Waste Management Administrative Fees, collected from the City's contracted garbage and waste collector (Amador Valley Industries), and Santa Rita revenue, whereby the County reimburses the City for costs incurred when responding to non-emergency calls at the Santa Rita Jail.

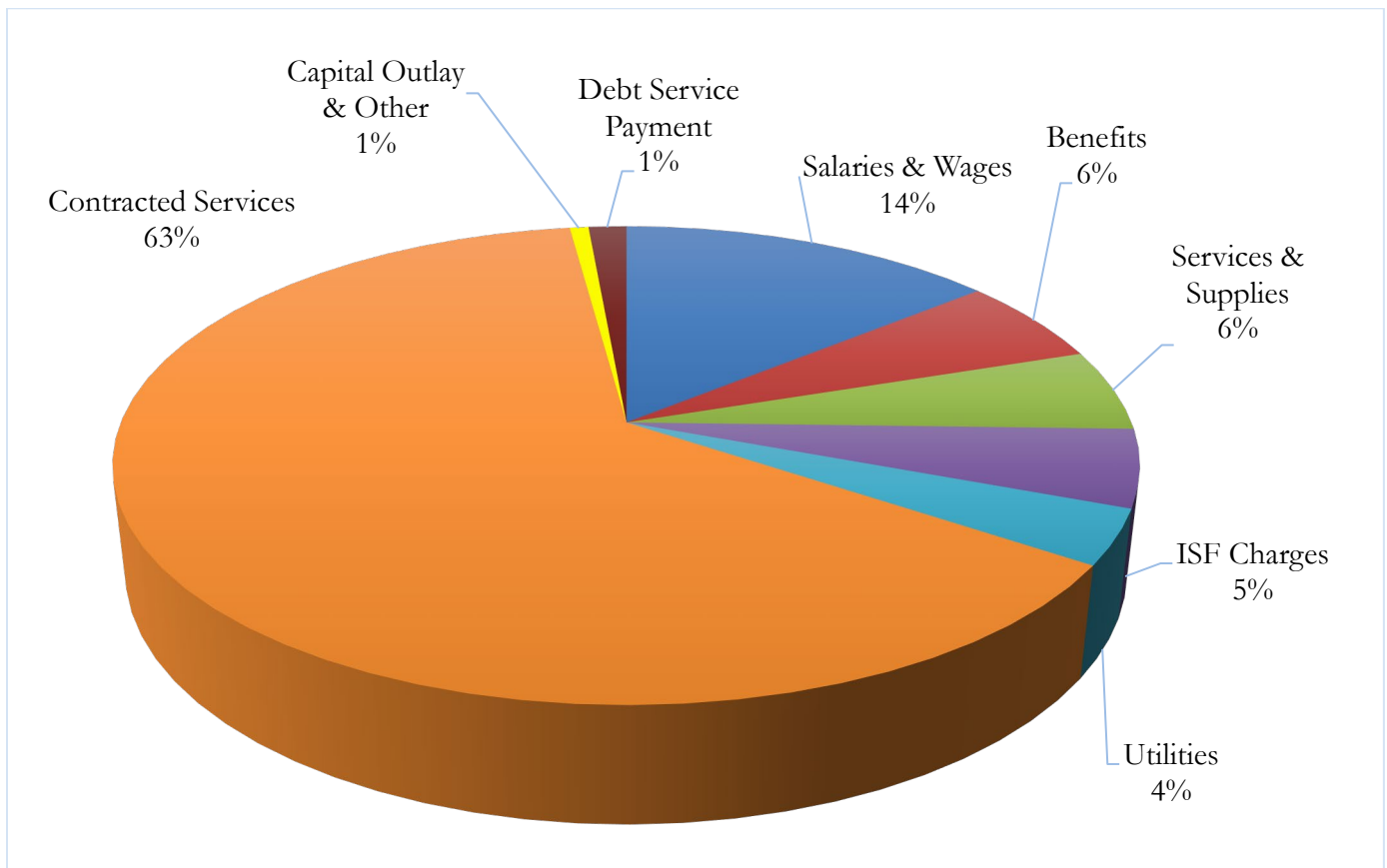
#### **Assumptions**

- Recreation program revenues are projected to increase \$620,000 or 14.9% in Fiscal Year 2022-23 due to the resumption of recreation programs close to pre-COVID level and additional fields and courts available for rental. However, certain programs, such as family and aquatic programs, are still in recovery mode. It is projected an additional increase of \$266,000 in Fiscal Year 2023-24 in anticipation all recreation programs are up running.

## General Fund Expenditure Assumptions

The City's ongoing operating expenditures and long-term financial liabilities continue to grow, and as previously mentioned are projected to eventually outpace the City's ongoing revenue growth in Fiscal Year 2029-30, absent any significant additional revenues or significant cost cutting measures. The Budget reflects an increase in total operating expenditures of \$5.7 million or 6.5% in Fiscal Year 2022-23 and an increase of \$1.7 million or 1.8% in Fiscal Year 2023-24. The chart below presents the composition of operating expenditures by category for Fiscal Year 2022-23 and is followed by a discussion of the assumptions used in preparing the budget.

**General Fund Expenditures**



The following are the key assumptions used to construct the General Fund operating budget in Fiscal Years 2022-23 and 2023-24, and the variances from year to year (the two variance numbers represent the change in Fiscal Year 2022-23 from the Fiscal Year 2021-22 Amended Budget, and the change in Fiscal Year 2023-24 from the Fiscal Year 2022-23 Budget. Descriptions are provided for categories with variances of \$150,000 or more.

## Personnel Costs: +\$593,061 / +\$211,997

Personnel costs include three major components: salaries, retirement, and health benefits. The City has implemented cost sharing mechanisms with employees. Currently, employees are paying 100% of the employee portion of pension costs (8% of salary) and are also contributing to the employer portion of pension costs (an additional 7%, for a total of 15% of salary). In addition, The City's contribution to health benefits is capped, the City's share is 50% of the maximum increase up to \$100 per month.

The two-year budget proposal reflects an updated position allocation plan, projected salaries, health rates, and retirement benefits. The increase in personnel costs is due primarily to the net result of increase in salaries and benefit costs, change in allocation of staff time to capital improvement projects (different funds), and the net impact of increasing pension costs and decreasing retiree health costs, as discussed below.

### Position Changes

The Budget includes the following changes to the City's Position Allocation beginning in Fiscal Year 2022-23 (net cost shown is first year salary and benefits). There no net change in full time equivalent positions

- Addition of one Maintenance Coordinator in Public Works Department Maintenance Division
- Elimination of Management Analyst II (Limited Term) in City Manager Office, funded by American Rescue Plan Act (ARPA)

### Full-Time Position Allocation Plan

| 2021-22 | 2022-23 | 2023-24 |
|---------|---------|---------|
| 99.00   | 99.00   | 99.00   |

### Benefits

The City is projected a slight increase in the retirement cost in Fiscal Year 2022-23 but a significant decrease in Fiscal Year 2023-24, due to the funding of one-time additional payment of \$3.46 million towards the Dougherty Regional Fire Authority (DRFA) unfunded pension liability. DRFA provided fire services to the cities of Dublin and San Ramon prior to the City's contracting within Alameda County Fire Department. DRFA continues to exist as a Joint Powers Authority, only of the purposes of distributing the outstanding liabilities and assets to Dublin (57.51%) and San Ramon (42.49%).

As was discussed in the transmittal letter, retiree health payments are decreasing significantly, due to the City's capping of the benefit plan for new hires (after January 1, 2016). Staff had initially projected savings of \$4.0 million over 15 years, but with nearly two-thirds of the City workforce being hired after January 1, 2016, the savings from the capped benefit are being realized earlier than anticipated. Staff now expects savings almost doubled over the same 15-year period.

## Supplies and Services: +\$610,005 / +\$342,226

During the budget process, Staff were asked to hold the line in operating supplies and services expenditures. The net increase in Supplies and Services is primarily due to insurance premiums and claims.

Training and conferences expenditures are budgeted in this category, out of state travel is included in the budget and requires the approval of the City Manager.

## Utilities: +\$434,168 / +\$147,285

The Budget includes an increase in utilities in Fiscal Year 2022-23 as the net result of bringing the sewer, electric, potable water, and recycled water costs in line with current year costs, and additional facilities.

### Internal Service Charges: +\$1,025,248 / -\$280,102

Internal Service Charges include allocation of replacement cost of facilities, vehicles, and equipment, in addition, IT operating budget is also allocated to citywide departments based on a specified formula. The Fiscal Year 2022-23 Budget includes an increase of \$1.0 million, of that amount, \$206,553 is in vehicle replacement cost allocations due to the recent replacement of fire apparatus and police vehicles with higher costs; and \$742,263 in IT service charges, primarily due to an increase in software costs, such as the new financial and budgeting system, preventative maintenance software, and programs to support the operations of the City.

### Contract Services: +\$2,781,323 / +\$1,633,335

The City contracts for Public Safety (Police and Fire), maintenance, development, and other miscellaneous services. In Fiscal Years 2022-23 and 2023-24, total contracted services make up 63% of the overall General Fund expenditure budget. Public Safety contracts costs make up approximately 42% of the total operating budget. The details of contract increases were included in the Transmittal Letter to this document but are also included here for easy reference. Police and fire services contract amount in this section includes liability insurance, which is categorized in the Services and Supplies expenditure category.

#### Police Services

Increases are proposed for the Police Services contract with Alameda County Sheriff's Office (ACSO), as shown in the table below.

#### Police Services Contract Changes

| General Fund |              |                | All Funds   |            |
|--------------|--------------|----------------|-------------|------------|
| FY           | Contract \$  | Total Contract | Increase \$ | Increase % |
| 2021-22      | \$22,437,777 | \$23,643,192   |             |            |
| 2022-23      | \$24,739,469 | \$25,722,450   | \$2,079,258 | 8.8%       |
| 2023-24      | \$25,589,662 | \$26,599,445   | \$876,995   | 3.4%       |

The following factors are included:

- Additional two police officers in FY 2022-23.
- Budget assumes 4% COLA for sworn and 3.25% for non-sworn personnel.
- FY 2021-22 budget includes additional ARPA funding from Revenue Replacement designation, which reduces the budget for General Fund.

#### Fire Services

#### Fire Services Contract Changes

| General Fund           |              |                | All Funds   |            |
|------------------------|--------------|----------------|-------------|------------|
| FY                     | Contract \$  | Total Contract | Increase \$ | Increase % |
| 2021-22 <sup>(1)</sup> | \$14,700,590 | \$15,112,900   |             |            |
| 2022-23                | \$15,421,020 | \$15,598,957   | \$486,057   | 3.2%       |
| 2023-24                | \$16,212,497 | \$16,391,693   | \$792,736   | 5.1%       |

(1) Total Contract includes a one-time capital outlay cost of \$235,861

The following factors are included:

- Budget assumes 3% COLA for sworn and 3.13% for non-sworn personnel.
- No recommendation of capital asset replacement for both years.

### **Maintenance (MCE)**

#### **MCE Contract Changes**

| <b>General Fund</b> |                    |                       | <b>All Funds</b>   |                   |
|---------------------|--------------------|-----------------------|--------------------|-------------------|
| <b>FY</b>           | <b>Contract \$</b> | <b>Total Contract</b> | <b>Increase \$</b> | <b>Increase %</b> |
| 2021-22             | \$5,933,838        | \$6,690,885           |                    |                   |
| 2022-23             | \$7,220,710        | \$8,251,561           | \$1,560,676        | 23.3%             |
| 2023-24             | \$7,547,102        | \$8,597,466           | \$345,905          | 4.2%              |

The following factors are included:

- Additional parks and street landscape: Don Biddle Community Park, Fallon Sports Park Phase 3.
- Increase in service levels for more frequent tree pruning, trimming, landscape clean up, and sidewalk repairs.
- Increase in labor rates.

The Budget also includes a lump sum amount for additional work beyond what is included in the contract scope. This has been historically budgeted for but not specifically called out in the contract. Staff has asked MCE to include this in the total contract amount, at a not-to-exceed amount of \$250,000, for unanticipated expenditures.

Furthermore, to the extent that there are available budgeted contingency funds, the MCE contract is periodically amended during the City's quarterly financial reviews to use additional funding for unforeseen needs.

### **Other Contracts**

#### **Other Contract Changes**

| <b>FY</b> | <b>Development</b> | <b>Other</b> | <b>Total</b> | <b>Change \$</b> | <b>Change %</b> |
|-----------|--------------------|--------------|--------------|------------------|-----------------|
| 2021-22   | \$4,646,552        | \$9,935,389  | \$14,581,941 |                  |                 |
| 2022-23   | \$4,390,093        | \$8,787,376  | \$13,177,469 | (\$1,404,472)    | -9.6%           |
| 2023-24   | \$4,192,611        | \$8,655,617  | \$12,848,228 | (\$329,241)      | -2.5%           |

Development-related and other general City contract costs are budgeted according to anticipated service levels for specific projects, Fiscal Year 20-21 Amended Budget includes \$1.0 million budget carryover from prior fiscal year for specific projects.

### **Capital Outlay: -\$96,868 / -\$339,075**

Capital Outlay are typically one-time expenditures. Fiscal Year 2022-23 Budget includes the purchase of two police vehicles for additional police officers, equipment and capital asset for Parks and Recreation special events and The Wave.

## Debt Service Payment: +\$357,330/- \$1,200

The City issued 2021 lease revenue bonds to finance energy efficiency capital improvements, the City received S&P Global 'AAA' issuer credit rating (ICR) and 'AA+' long-term rating on Dublin Financing Authority, the entity issuing the revenue bonds. Payment of debt service of the Bonds is a liability of the General Fund. The increase in debt service payment in Fiscal Year 2022-23 is due to only one interest installment payment in Fiscal Year 2021-22 based on the timing of the issuance of bond.

### 2021 Lease Revenue Bonds Annual Payments

| <b>FY Ending</b> | <b>Principal</b>    | <b>Interest</b>    | <b>Total</b>        |
|------------------|---------------------|--------------------|---------------------|
| 6/30/2022        | \$505,000           | \$440,285          | \$945,285           |
| 6/30/2023        | 655,000             | 678,050            | 1,333,050           |
| 6/30/2024        | 680,000             | 651,850            | 1,331,850           |
| 6/30/2025        | 710,000             | 624,650            | 1,334,650           |
| 6/30/2026        | 735,000             | 596,250            | 1,331,250           |
| 6/30/2027        | 765,000             | 566,850            | 1,331,850           |
| 6/30/2028        | 795,000             | 536,250            | 1,331,250           |
| 6/30/2029        | 830,000             | 504,450            | 1,334,450           |
| 6/30/2030        | 860,000             | 471,250            | 1,331,250           |
| 6/30/2031        | 895,000             | 436,850            | 1,331,850           |
| 6/30/2032        | 930,000             | 401,050            | 1,331,050           |
| 6/30/2033        | 970,000             | 363,850            | 1,333,850           |
| 6/30/2034        | 1,005,000           | 325,050            | 1,330,050           |
| 6/30/2035        | 1,045,000           | 284,850            | 1,329,850           |
| 6/30/2036        | 1,090,000           | 243,050            | 1,333,050           |
| 6/30/2037        | 1,130,000           | 199,450            | 1,329,450           |
| 6/30/2038        | 1,180,000           | 154,250            | 1,334,250           |
| 6/30/2039        | 1,225,000           | 107,050            | 1,332,050           |
| 6/30/2040        | 1,260,000           | 70,300             | 1,330,300           |
| 6/30/2041        | 1,300,000           | 32,500             | 1,332,500           |
| <b>Totals</b>    | <b>\$18,565,000</b> | <b>\$7,688,135</b> | <b>\$26,253,135</b> |

## Transfers Out:

The Budget includes transfers out of \$2,000,000 to the Internal Services Fund – Facilities for preventive maintenance, \$4,607,815 and \$2,891,070 to capital improvement projects for the next two fiscal years, of which \$2,291,645 and \$687,840 comes from Committed/Assigned reserves for the respective fiscal years. The following are capital improvement projects funded by the General Fund.

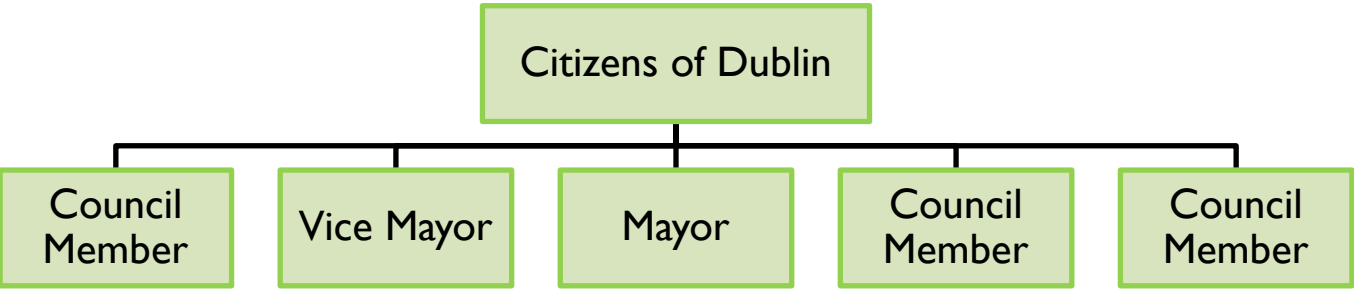
### General Fund CIP

| Project Description                      | Reserve Type | FY 22-23           | FY 23-24           |
|--|--------------|--------------------|--------------------|
| Audio Visual System Upgrade              |              | \$50,000           |                    |
| Citywide Bicycle and Pedestrian Improve. |              | \$105,000          | \$105,000          |
| Citywide Energy Improvements             |              | \$1,280,000        |                    |
| Citywide Storm Drain Improvements        |              |                    | \$30,000           |
| Civic Center Rehabilitation              | Assigned     | \$220,840          | \$687,840          |
| Downtown Dublin Street Grid Network      |              | \$8,990            | \$8,990            |
| Downtown Dublin Town Square Park         |              | \$4,680            | \$4,680            |
| Dublin Standard Plans & Details Update   |              | \$142,500          |                    |
| Green Stormwater Infrastructure          | Assigned     | \$1,770,805        |                    |
| Kolb Park Renovation                     |              |                    | \$450,000          |
| Marquee Signs                            |              |                    | \$495,000          |
| Municipal Fiber                          |              | \$140,000          |                    |
| Parks Playground Replacement             |              |                    | \$1,109,560        |
| Situational Awareness Camera Program     |              | \$585,000          |                    |
| Village Parkway Reconstruction           | Assigned     | \$300,000          |                    |
| <b>Total</b>                             |              | <b>\$4,607,815</b> | <b>\$2,891,070</b> |



# City Council

Chart 2 | City Council Organizational Chart



## City Council

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### Description:

The City Council consists of the Mayor and four City Council members currently elected at large by the voters of Dublin. The City Council is responsible for enacting legislation, establishing policies, and providing guidance and direction for actions that affect the quality of life in the City. Local elected officials also represent the City at a variety of forums at the County, Regional, State and National levels, to make certain the interests of the City of Dublin, and cities in general, are represented. In 2024, the City Council elections will become district-based elections and the City will continue to elect the Mayor at large.

### Accomplishments for 2020-21 and 2021-22:

- Participated in legislative outreach, in partnership with cities of Livermore, Pleasanton, San Ramon and the Town of Danville.
- Completed Dougherty Road Widening Project.
- Completed the Dublin Boulevard Widening Project.
- Completed the City's Public Safety Complex for Dublin Police Services.
- Approved and began implementing recommendations from the Diversity, Equity, and Inclusion Taskforce.
- Approved the creation of the Behavioral Health Unit in Dublin Police Services.
- Established several programs to assist residents and businesses through the pandemic.

### Objectives for Fiscal Year 2022-23 and 2023-24:

- Continue to participate in the legislative outreach, in partnership with cities of Livermore, Pleasanton, San Ramon and the Town of Danville.
- Continue implementation of the DEI Taskforce Recommendations.
- Continue implementation of efforts to assist businesses and residents in pandemic recovery efforts.
- Issue City of Dublin Annual Report on City Accomplishments and the City Report to share news of the year.

### Budget Highlights:

- Funding for Dublin Pride Week Activities.
- Funding for Volunteer Recognition and Inside Dublin Programs.



**Figure 7| CITY COUNCIL EXPENDITURES**

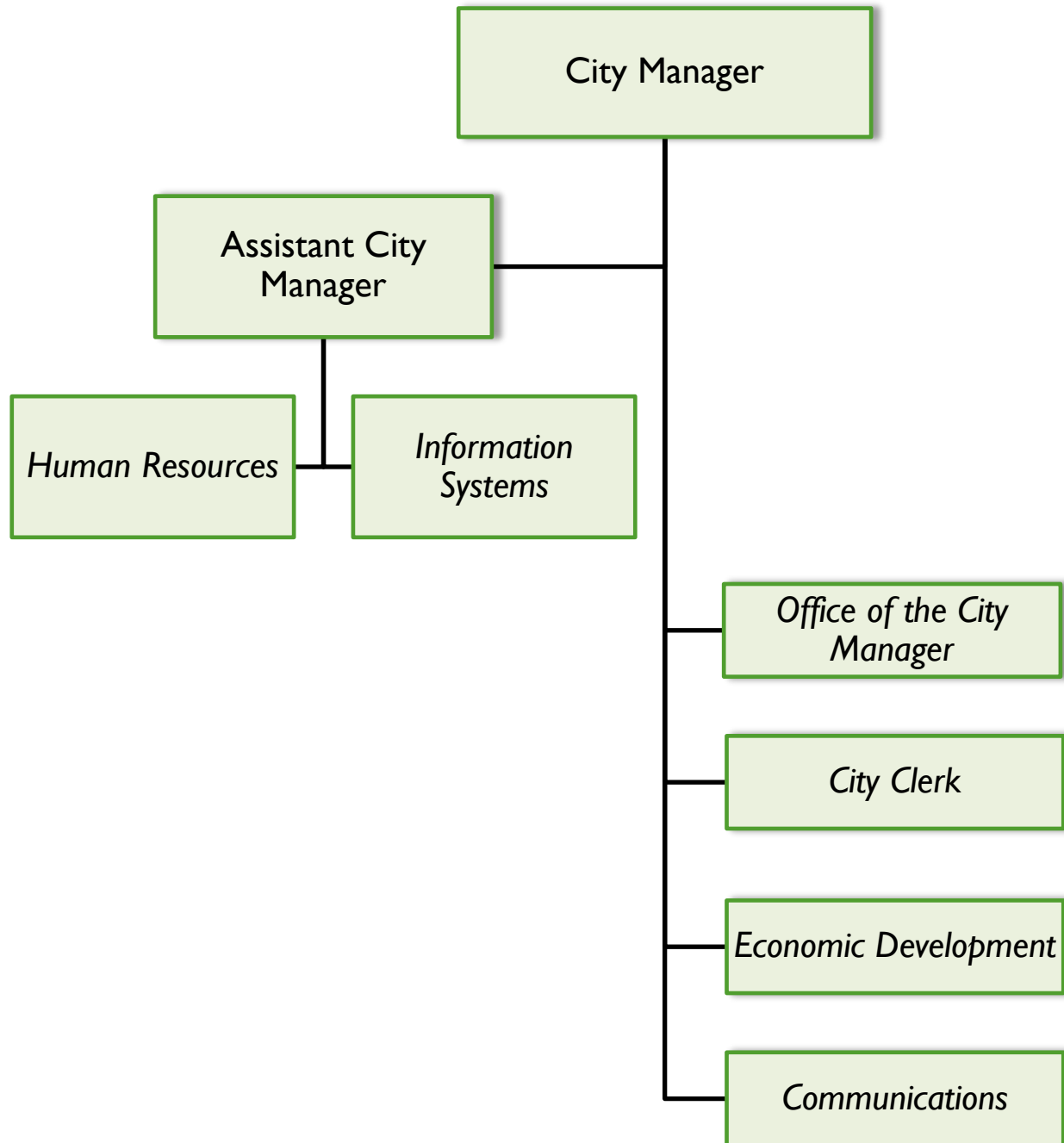
|                                 | Actual<br>2020-21 | Adopted<br>Budget<br>2021-22 | Amended<br>Budget<br>2021-22 | Budget<br>2022-23 | Forecast<br>2023-24 |
|---------------------------------|-------------------|------------------------------|------------------------------|-------------------|---------------------|
| <b>EXPENDITURES BY CATEGORY</b> |                   |                              |                              |                   |                     |
| Salaries & Wages                | \$76,277          | \$78,306                     | \$78,306                     | \$88,448          | \$93,528            |
| Benefits                        | \$100,682         | \$111,914                    | \$111,914                    | \$103,327         | \$109,576           |
| Services & Supplies             | \$89,845          | \$147,415                    | \$147,415                    | \$158,663         | \$160,363           |
| Internal Service Fund Charges   | \$51,064          | \$48,195                     | \$48,195                     | \$56,068          | \$52,946            |
| Contracted Services             | \$2,967           | \$16,000                     | \$16,000                     | \$17,000          | \$17,000            |
| Professional Consulting         | \$44,298          | \$120,000                    | \$120,000                    | \$120,000         | \$120,000           |
| <b>TOTAL EXPENDITURES</b>       | <b>\$365,132</b>  | <b>\$521,830</b>             | <b>\$521,830</b>             | <b>\$543,506</b>  | <b>\$553,413</b>    |

|                      |                  |                  |                  |                  |                  |
|----------------------|------------------|------------------|------------------|------------------|------------------|
| <b>FUNDING</b>       |                  |                  |                  |                  |                  |
| General Fund         | \$365,132        | \$521,830        | \$521,830        | \$543,506        | \$553,413        |
| <b>TOTAL FUNDING</b> | <b>\$365,132</b> | <b>\$521,830</b> | <b>\$521,830</b> | <b>\$543,506</b> | <b>\$553,413</b> |

|                             |             |             |             |             |             |
|-----------------------------|-------------|-------------|-------------|-------------|-------------|
| <b>PERSONNEL ALLOCATION</b> |             |             |             |             |             |
| Mayor                       | 1.00        | 1.00        | 1.00        | 1.00        | 1.00        |
| City Council Member         | 4.00        | 4.00        | 4.00        | 4.00        | 4.00        |
| <b>TOTAL POSITIONS</b>      | <b>5.00</b> | <b>5.00</b> | <b>5.00</b> | <b>5.00</b> | <b>5.00</b> |

# City Manager

Chart 3 | City Manager Organizational Chart



## City Manager

The City Manager's Office provides support to all areas of City operations including, supervision and evaluation of employees; evaluation of all contract services; the enforcement of City Ordinances; recommendations to the City Council on ordinances and policies that address the effective operation of the City; provision of advisory recommendations to the City Council; oversight of the preparation and administration of the City's Budget and Capital Improvement Program; and representation on behalf of the City before intergovernmental bodies and organizations. The department also provides support services to the City Council, Economic Development, Communications, Information Systems, City Clerk and Human Resources.

**Figure 8| CITY MANAGER EXPENDITURES**

|                                 | Actual<br>2020-21  | Adopted<br>Budget<br>2021-22 | Amended<br>Budget<br>2021-22 | Budget<br>2022-23   | Forecast<br>2023-24 |
|---------------------------------|--------------------|------------------------------|------------------------------|---------------------|---------------------|
| <b>EXPENDITURES BY CATEGORY</b> |                    |                              |                              |                     |                     |
| Salaries & Wages                | \$3,053,103        | \$3,465,933                  | \$3,570,100                  | \$3,606,153         | \$3,656,018         |
| Benefits                        | \$904,090          | \$1,075,190                  | \$1,075,190                  | \$1,149,991         | \$1,194,707         |
| Services & Supplies             | \$1,921,323        | \$2,316,609                  | \$2,647,671                  | \$3,498,482         | \$3,898,230         |
| Internal Service Fund Charges   | \$512,000          | \$516,445                    | \$516,445                    | \$577,364           | \$557,302           |
| Utilities                       | \$97,406           | \$153,524                    | \$153,524                    | \$212,493           | \$229,275           |
| Contract Services               | \$2,478,813        | \$1,132,183                  | \$2,480,946                  | \$2,801,297         | \$2,070,606         |
| Professional Consulting         | \$112,882          | \$219,800                    | \$219,800                    | \$318,396           | \$236,452           |
| Capital Outlay                  | \$117,246          | \$61,037                     | \$201,474                    | \$76,037            | \$69,037            |
| Other                           | \$124,000          | \$6,101,038                  |                              |                     |                     |
| <b>TOTAL EXPENDITURES</b>       | <b>\$9,320,864</b> | <b>\$15,041,759</b>          | <b>\$10,865,150</b>          | <b>\$12,240,213</b> | <b>\$11,911,627</b> |

|  |                    |                     |                     |                     |                     |
|--|--------------------|---------------------|---------------------|---------------------|---------------------|
| <b>FUNDING</b>                                 |                    |                     |                     |                     |                     |
| General Fund                                   | \$6,822,995        | \$6,605,162         | \$7,018,864         | \$7,548,341         | \$7,837,375         |
| Small Business Assistance                      |                    | \$100,000           | \$100,000           | \$100,000           | \$100,000           |
| Cable TV Facilities                            | \$29,433           | \$70,558            | \$70,558            | \$70,000            | \$35,000            |
| Community Development Block Grant              | \$96,607           |                     |                     |                     |                     |
| COVID-19 Grants                                | \$50,500           |                     |                     |                     |                     |
| IT Fund  | \$588,591          |                     |                     |                     |                     |
| American Rescue Plan Act (ARPA) <sup>(1)</sup> |                    | \$6,101,038         | \$1,449,155         | \$1,605,095         | \$1,011,687         |
| IT Fund  | \$1,732,738        | \$2,165,001         | \$2,226,573         | \$2,916,778         | \$2,927,566         |
| <b>TOTAL FUNDING</b>                           | <b>\$9,320,864</b> | <b>\$15,041,759</b> | <b>\$10,865,150</b> | <b>\$12,240,213</b> | <b>\$11,911,627</b> |

<sup>(1)</sup> Final funding is significantly reduced from the estimate, first tranche is \$3.5 million instead of \$6.1 million. Adopted Budget was a placeholder and Funds are allocated to respective programs by budget amendment per City Council's directions.



## City Manager

### City Manager Personnel Allocations

|                                      | Actual<br>2020-21 | Adopted<br>Budget<br>2021-22 | Amended<br>Budget<br>2021-22 | Budget<br>2022-23 | Forecast<br>2023-24 |
|--------------------------------------|-------------------|------------------------------|------------------------------|-------------------|---------------------|
| <b>PERSONNEL ALLOCATION</b>          |                   |                              |                              |                   |                     |
| City Manager                         | 1.00              | 1.00                         | 1.00                         | 1.00              | 1.00                |
| Administrative Technician            | 2.00              | 2.00                         | 2.00                         | 3.00              | 3.00                |
| Assistant City Manager               | 1.00              | 1.00                         | 1.00                         | 1.00              | 1.00                |
| Assistant to the City Manager        | 1.00              | 1.00                         | 1.00                         | 1.00              | 1.00                |
| Chief Information Security Officer   | 1.00              | 1.00                         | 1.00                         | 1.00              | 1.00                |
| City Clerk                           | 1.00              | 1.00                         | 1.00                         | 1.00              | 1.00                |
| Communications Manager               | 1.00              | 1.00                         | 1.00                         | 1.00              | 1.00                |
| Economic Development Director        | 1.00              | 1.00                         | 1.00                         | 1.00              | 1.00                |
| Executive Aide                       | 1.00              | 1.00                         | 1.00                         | 1.00              | 1.00                |
| Human Resources Director             | 1.00              | 1.00                         | 1.00                         | 1.00              | 1.00                |
| Human Resources Manager              | 1.00              | 1.00                         | 1.00                         | 1.00              | 1.00                |
| Information Systems Manager          | 1.00              | 1.00                         | 1.00                         | 1.00              | 1.00                |
| Information Systems Specialist       | 1.00              | 1.00                         | 1.00                         | 1.00              | 1.00                |
| Information Systems Technician I/II  | 1.00              | 1.00                         | 1.00                         | 1.00              | 1.00                |
| Management Analyst II                | 2.00              | 2.00                         | 2.00                         | 2.00              | 2.00                |
| Management Analyst II (Limited Term) |                   |                              | 1.00                         |                   |                     |
| Network Systems Coordinator          | 1.00              | 1.00                         | 1.00                         | 1.00              | 1.00                |
| Office Assistant II                  | 2.00              | 2.00                         | 2.00                         | 2.00              | 2.00                |
| Senior Office Assistant              | 1.00              | 2.00                         | 2.00                         | 1.00              | 1.00                |
| Special Projects Manager             |                   |                              | 1.00                         | 1.00              | 1.00                |
| Special Projects Mgr (Limited Term)  | 1.00              | 1.00                         | 1.00                         | 1.00              | 1.00                |
| <b>TOTAL POSITIONS</b>               | <b>22.00</b>      | <b>23.00</b>                 | <b>25.00</b>                 | <b>24.00</b>      | <b>24.00</b>        |



## Office of the City Manager

### Description:

The Office of the City Manager includes other professional and administrative staff, including an Assistant City Manager with supervisory responsibility over certain departments. It also includes mid-level management staff involved in managing the City's contracting and legislative practices, among many other duties.

The Office of the City Manager includes personnel and functions that are integral to the professional and administrative management of the City of Dublin. The City Manager serves as the City's Chief Executive Officer and oversees all day-to-day operations of the City's operating departments, programs, and services, including public safety. The City Manager is appointed by the City Council and has the duty and responsibility to carry out policies adopted by the City Council.

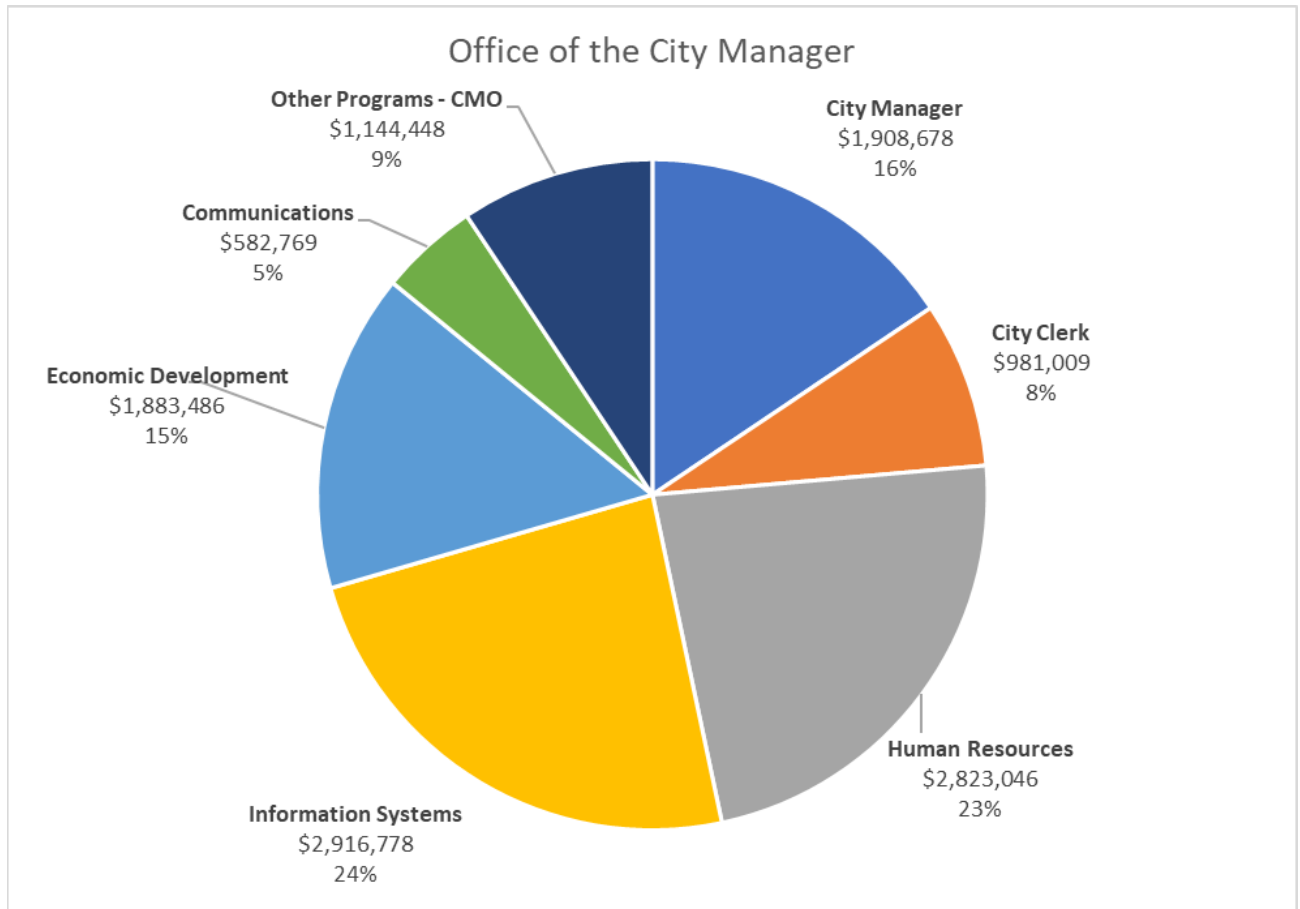
**Figure 9| OFFICE OF THE CITY MANAGER EXPENDITURES**

|   | Actual<br>2020-21  | Adopted<br>Budget<br>2021-22 | Amended<br>Budget<br>2021-22 | Budget<br>2022-23  | Forecast<br>2023-24 |
|---|--------------------|------------------------------|------------------------------|--------------------|---------------------|
| <b>EXPENDITURES BY CATEGORY</b>                   |                    |                              |                              |                    |                     |
| Salaries & Wages                                  | \$912,717          | \$1,095,907                  | \$1,200,074                  | \$1,182,646        | \$1,147,984         |
| Benefits  | \$285,092          | \$380,629                    | \$380,629                    | \$415,121          | \$416,597           |
| Services & Supplies                               | \$17,784           | \$46,380                     | \$46,380                     | \$43,150           | \$44,570            |
| Internal Service Fund Charges                     | \$208,709          | \$267,424                    | \$267,424                    | \$254,761          | \$248,543           |
| Contract Services                                 | \$323              | \$10,000                     | \$10,000                     | \$10,000           | \$10,000            |
| Capital Outlay                                    | \$2,341            | \$7,500                      | \$7,500                      | \$3,000            | \$3,000             |
| <b>TOTAL EXPENDITURES</b>                         | <b>\$1,426,965</b> | <b>\$1,807,840</b>           | <b>\$1,912,007</b>           | <b>\$1,908,678</b> | <b>\$1,870,694</b>  |
| <b>FUNDING</b>                                    |                    |                              |                              |                    |                     |
| General Fund                                      | \$1,426,965        | \$1,807,840                  | \$1,807,840                  | \$1,709,892        | \$1,765,316         |
| American Rescue Plan Act<br>(ARPA) <sup>(1)</sup> |                    |                              | \$104,167                    | \$198,786          | \$105,378           |
| <b>TOTAL FUNDING</b>                              | <b>\$1,426,965</b> | <b>\$1,807,840</b>           | <b>\$1,912,007</b>           | <b>\$1,908,678</b> | <b>\$1,870,694</b>  |

<sup>(1)</sup> Adopted Budget was a placeholder and Funds are allocated to respective programs by budget amendment per City Council's directions.



## Office of the City Manager





### Description:

The City Clerk's Office includes two functions: City Clerk/Records and Elections. The City Clerk's Office is responsible for administering municipal elections, maintaining official City records and financial statements, passport services, the preparation of agendas and minutes of City Council meetings, and coordinating Commission and Committee appointments.

### Accomplishments for 2020-2021 and 2021-2022:

- Successful administration of 2020 General Municipal Election.
- Updated the Dublin Municipal Code to require online filing of campaign statements, without the need to file paper copies.
- Implemented passport services at Civic Center.
- Updated the Agenda Management System and online display of City Council and Commission and Committee meetings, also adding closed captioning to the City Council and Planning Commission videos.
- Upgraded Laserfiche to provide enhanced access for staff and electronic forms and workflows.
- Continued implementation of records management program to provide increased access to records electronically and decrease the amount of paper.

### Objectives for Fiscal Year 2022-2023 and 2023-2024:

- Prepare and administer the 2022 General Municipal Election.
- Finalize the transition to District-Based Elections and prepare for administering the first District-Based election in November 2024.
- Continue Records Management implementation and update documents to reflect the move to electronic records management.
- Increase public access to records through an online portal.

### Budget Highlights:

- Funding to conduct Biennial General Municipal election.
- New revenue and reimbursable expenses related to passport services.



**Figure 10| CITY CLERK'S OFFICE EXPENDITURES**

|                                 | Actual<br>2020-21 | Adopted<br>Budget<br>2021-22 | Amended<br>Budget<br>2021-22 | Budget<br>2022-23 | Forecast<br>2023-24 |
|---------------------------------|-------------------|------------------------------|------------------------------|-------------------|---------------------|
| <b>EXPENDITURES BY CATEGORY</b> |                   |                              |                              |                   |                     |
| Salaries & Wages                | \$288,021         | \$349,593                    | \$349,593                    | \$451,029         | \$466,815           |
| Benefits                        | \$116,673         | \$108,202                    | \$108,202                    | \$145,260         | \$152,487           |
| Services & Supplies             | \$6,297           | \$11,522                     | \$11,522                     | \$23,045          | \$22,995            |
| Internal Service Fund Charges   | \$38,166          | \$37,011                     | \$37,011                     | \$35,067          | \$35,523            |
| Contracted Services             | \$174,115         | \$108,560                    | \$163,967                    | \$313,708         | \$107,560           |
| Professional Consulting         | \$5,370           | \$8,400                      | \$8,400                      | \$2,900           | \$2,400             |
| Capital Outlay                  | \$7,689           |                              |                              | \$10,000          |                     |
| <b>TOTAL EXPENDITURES</b>       | <b>\$636,331</b>  | <b>\$623,288</b>             | <b>\$678,695</b>             | <b>\$981,009</b>  | <b>\$787,780</b>    |
| <b>FUNDING</b>                  |                   |                              |                              |                   |                     |
| General Fund                    | \$636,331         | \$623,288                    | \$678,695                    | \$981,009         | \$787,780           |
| <b>TOTAL FUNDING</b>            | <b>\$636,331</b>  | <b>\$623,288</b>             | <b>\$678,695</b>             | <b>\$981,009</b>  | <b>\$787,780</b>    |

## Communications

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### Description:

The Communications Office conducts public information efforts, including media relations, the issuance of City press releases and media advisories; manages the City’s website content; crafts the *City Report* newsletter and *Annual Report*; produces the Mayor’s *State of the City* Address; and provides social media outreach efforts and emergency alert notifications. In addition, the division supports the Parks and Community Services Department in crafting outreach materials such the Activity Guides, Senior Newsletter, email campaigns, and supports a variety of citywide events in the form of promotion and advertising.

### Accomplishments for 2020-2021 and 2021-2022:

- Creation of the “Backyard Brief” monthly newsletter.
- Development of the first Dublin Police Services Annual Report.
- Re-design of the City website, [www.dublin.ca.gov](http://www.dublin.ca.gov).
- Production of virtual Volunteer Recognition Event.
- Expansion and consolidation of City social media platforms; added and populated a Dublin Police Instagram account.
- Public outreach to inform the community and obtain input on the City’s move to district-based elections.
- Increased video content across social media platforms.
- Creation of a documentary celebrating the City of Dublin’s 40<sup>th</sup> Anniversary.
- Creation of new logo and branding in support of City of Dublin’s 40<sup>th</sup> Anniversary.

### Objectives for Fiscal Year 2022-2023 and 2023-2024:

- Incorporate a local connection with special days/proclamations when possible (e.g., School of Imagination video during Autism Acceptance Month).
- Establish a cross-departmental content brainstorming session for promotional purposes.
- Produce documents in a variety of languages in order to reach our diverse citizenry.
- Have a staff member become drone-licensed in order to capture aerial views of projects, parks, trails, etc., for promotional purposes.

### Budget Highlights:

- Increased contracts for translation and website ADA services.



## Communications

**Figure 11| COMMUNICATIONS EXPENDITURES**

|                                 | Actual<br>2020-21 | Adopted<br>Budget<br>2021-22 | Amended<br>Budget<br>2021-22 | Budget<br>2022-23 | Forecast<br>2023-24 |
|---------------------------------|-------------------|------------------------------|------------------------------|-------------------|---------------------|
| <b>EXPENDITURES BY CATEGORY</b> |                   |                              |                              |                   |                     |
| Salaries & Wages                | \$270,218         | \$359,760                    | \$359,760                    | \$337,220         | \$348,988           |
| Benefits                        | \$56,497          | \$57,270                     | \$57,270                     | \$63,748          | \$67,310            |
| Services & Supplies             | \$32,299          | \$69,140                     | \$69,140                     | \$75,315          | \$78,685            |
| Internal Service Fund Charges   | \$33,930          | \$33,930                     | \$33,930                     | \$33,986          | \$36,264            |
| Contracted Services             | \$26,006          | \$21,050                     | \$21,050                     | \$72,500          | \$72,500            |
| Capital Outlay                  | \$5,307           |                              |                              |                   |                     |
| <b>TOTAL EXPENDITURES</b>       | <b>\$424,258</b>  | <b>\$541,150</b>             | <b>\$541,150</b>             | <b>\$582,769</b>  | <b>\$603,747</b>    |

|                      |                  |                  |                  |                  |                  |
|----------------------|------------------|------------------|------------------|------------------|------------------|
| <b>FUNDING</b>       |                  |                  |                  |                  |                  |
| General Fund         | \$424,258        | \$541,150        | \$541,150        | \$582,769        | \$603,747        |
| <b>TOTAL FUNDING</b> | <b>\$424,258</b> | <b>\$541,150</b> | <b>\$541,150</b> | <b>\$582,769</b> | <b>\$603,747</b> |



## Economic Development

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### Description:

The Office of Economic Development activities include economic development programs, such as targeted incentives to attract, retain and expand businesses; economic reports; development of various business marketing materials; and the implementation of the Business Concierge Program, Business Anniversary Recognition Program, and Citywide Street Banner Program including Military Banners. The Office participates in regional economic development efforts, including but not limited to, the East Bay Economic Development Alliance, iGATE, East Bay Leadership Council, Startup Tri-Valley, Innovation Tri-Valley Leadership Group, and Visit Tri-Valley. It partners with the East Bay Small Business Development Center, Bay Area Urban Manufacturing Initiative, East Bay SCORE, Tri-Valley Career Center, and the Dublin Chamber of Commerce on small business support, as well as continues to participate in membership groups such as the California Association for Local Economic Development (CALED), International Council of Shopping Centers (ICSC), and the Urban Land Institute (ULI). As a result of the COVID-19 pandemic and its lingering effects, the Office continues to provide support to businesses negatively impacted by the pandemic through management and administration of past and current programs, including the Small Business Emergency Microloan, Recovery Boost Grant, Commercial Rent Relief Grant, and the Outdoor Operations Grant.

### Accomplishments for 2020-2021 and 2021-2022:

- Formation of the Fallon East Economic Development Zone and associated incentives package.
- Closed escrow and successfully transferred ownership of the Regional Street Senior Affordable Housing Project to Eden Housing.
- Negotiated deal terms with Alameda County Surplus Property Authority for Site D-1 within the Dublin Transit Center.
- Negotiated deal terms and a Community Benefit Program Agreement with BRIDGE Housing for the Amador Station Affordable Housing Project.
- The construction of the Downtown Gateway Sign.
- Leveraged Federal and County funding to provide direct support to small businesses.
- Increased communications to provide real time information on assistance and grant programs related to COVID-19:
  - Business Impacts webpage
  - Business Resource Guide
  - COVID-19 Dublin Business Brief Newsletter
- Held multiple business sector roundtables to address industry concerns and provide solutions and best practices.
- #DublinEats Campaign to support local food and beverage establishments.
- Created and implemented the Small Business Emergency Microloan program to provide funding to small businesses negatively affected by COVID-19.
- Created and implemented the Recovery Boost Grant program to assist small businesses with COVID-19 operating supplies.
- Created and implemented the Commercial Rent Relief Grant program to provide rent-relief to small businesses in rent arrears.
- Created and began implementation of the Outdoor Operations Grant program to assist small businesses with conducting business outdoors.



## Economic Development

- Created and began implementation of the Business Recovery Playbook (Post-Pandemic Strategic Action Plan).
- Provided financial assistance for façade improvement projects for small businesses.

### Objectives for Fiscal Year 2022-2023 and 2023-2024:

- Implement the Business Recovery Playbook (Post-Pandemic Strategic Action Plan) to help business recovery efforts from the negative effects of COVID-19.
- Complete the Parking Study for the Downtown Dublin Preferred Vision.
- Complete the Purchase and Sale Agreement for Alameda County Surplus Property Authority's Site D-1 within the Dublin Transit Center.
- Continue working with the property owners east of Fallon Road on the extension of Dublin Blvd. and the associated mitigation efforts and funding mechanisms.

### Budget Highlights:

- Funding for the Business Recovery Playbook.
- Funding for the Downtown Preferred Vision.
- Funding for the Commercial Façade Improvement Grant Program.
- Funding for the Small Business Assistance Grant Program.
- Contribution towards Innovation Tri-Valley and i-GATE/Startup Tri-Valley.

**Figure 12| ECONOMIC DEVELOPMENT EXPENDITURES**

|  | Actual<br>2020-21 | Adopted<br>Budget<br>2021-22 | Amended<br>Budget<br>2021-22 | Budget<br>2022-23  | Forecast<br>2023-24 |
|--|-------------------|------------------------------|------------------------------|--------------------|---------------------|
| <b>EXPENDITURES BY CATEGORY</b>        |                   |                              |                              |                    |                     |
| Salaries & Wages                       | \$343,904         | \$367,013                    | \$367,013                    | \$374,875          | \$387,892           |
| Benefits                               | \$111,457         | \$127,824                    | \$127,824                    | \$151,474          | \$161,622           |
| Services & Supplies                    | \$35,231          | \$65,196                     | \$65,196                     | \$65,909           | \$65,909            |
| Internal Service Fund Charges          | \$28,259          | \$28,043                     | \$28,043                     | \$32,988           | \$31,059            |
| Contracted Services                    | \$147,942         | \$258,000                    | \$1,493,340                  | \$1,258,240        | \$758,240           |
| <b>TOTAL EXPENDITURES</b>              | <b>\$666,793</b>  | <b>\$846,076</b>             | <b>\$2,081,416</b>           | <b>\$1,883,486</b> | <b>\$1,404,722</b>  |
| <b>FUNDING</b>                         |                   |                              |                              |                    |                     |
| General Fund                           | \$666,793         | \$746,076                    | \$746,076                    | \$783,486          | \$804,722           |
| Small Business Assistance              |                   | \$100,000                    | \$100,000                    | \$100,000          | \$100,000           |
| American Rescue Plan Act (ARPA)<br>(1) |                   |                              | \$1,235,340                  | \$1,000,000        | \$500,000           |
| <b>TOTAL FUNDING</b>                   | <b>\$666,793</b>  | <b>\$846,076</b>             | <b>\$2,081,416</b>           | <b>\$1,883,486</b> | <b>\$1,404,722</b>  |

(1) Adopted Budget was a placeholder and Funds are allocated to respective programs by budget amendment per City Council's directions.



## Human Resources

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### Description:

The Human Resources Office oversees such City programs as human resources (recruitment, selection, salary, and fringe benefits administration), risk management (general liability, claims management, property insurance, workers' compensation, and safety training), employee training and recognition programs and special projects.

### Accomplishments for 2020-21 and 2021-22:

- Implemented policies and procedures related to ongoing changes to COVID-19 safety protocols in the workplace.
- Developed and administered the City's Telework Policy in response to the COVID-19 shelter-in-place orders.
- Administered the City's health and welfare benefit programs.
- Administered the City's recruitment efforts to attract, develop and retain top talent.
- Administered the City's risk management programs and management of the safety committee.
- Centralized human resources functions throughout City departments.
- Completed safety inspections per the City's injury illness prevention program & safety plan of action.
- Implemented organizational changes and succession planning efforts.
- Provided the Summer Internship Program.
- Implemented employee process benefits recommendations through June 30, 2021.
- Began implementation of new enterprise resource planning (ERP) software, Tyler Munis.

### Objectives for Fiscal Year 2022-23 and 2023-24:

- Administer City's health and welfare benefit programs.
- Administer City's recruitment efforts to attract, develop and retain top talent.
- Administer City's risk management programs and manage the City's Safety Committee.
- Conduct workplace and safety trainings per City Illness Injury and Prevention Plan (IIPP).
- Complete City property inspections.
- Review and update administrative policies as statutory changes occur.
- Complete implementation of the City's new enterprise resource planning (ERP) software, Tyler Munis.
- Implement electronic filing system for all personnel files.
- Purge old files in accordance with revised records retention schedule.
- Implement new recruitment management software.
- Prepare for and implement FY2022-2023 employee process.
- Provide Summer Internship Program.

### Budget Highlights:

- Funding for centralized human resources function.
- Funding for summer internship programs.
- Funding for employee succession planning efforts and specialized recruitment.
- Funding for risk exposure and City claims.



## Human Resources

- Funding for statutory trainings.
- Funding for City employee events and Team Dublin activities.
- Funding for insurance increases in property and liability lines of coverage.

**Figure 13| HUMAN RESOURCES EXPENDITURES**

|                                 | Actual<br>2020-21  | Adopted<br>Budget<br>2021-22 | Amended<br>Budget<br>2021-22 | Budget<br>2022-23  | Forecast<br>2023-24 |
|---------------------------------|--------------------|------------------------------|------------------------------|--------------------|---------------------|
| <b>EXPENDITURES BY CATEGORY</b> |                    |                              |                              |                    |                     |
| Salaries & Wages                | \$519,263          | \$539,422                    | \$539,422                    | \$512,421          | \$530,277           |
| Benefits                        | \$152,092          | \$182,476                    | \$182,476                    | \$181,006          | \$192,873           |
| Services & Supplies             | \$986,080          | \$1,323,516                  | \$1,583,006                  | \$1,880,419        | \$2,214,400         |
| Internal Service Fund Charges   | \$44,020           | \$55,113                     | \$55,113                     | \$124,339          | \$123,366           |
| Contracted Services             | \$76,980           | \$98,861                     | \$148,861                    | \$104,861          | \$104,861           |
| Professional Consulting         | \$49,077           |                              |                              |                    |                     |
| Capital Outlay                  | \$1,449            | \$10,500                     | \$10,592                     | \$20,000           | \$23,000            |
| <b>TOTAL EXPENDITURES</b>       | <b>\$1,828,960</b> | <b>\$2,209,888</b>           | <b>\$2,519,470</b>           | <b>\$2,823,046</b> | <b>\$3,188,777</b>  |
| <b>FUNDING</b>                  |                    |                              |                              |                    |                     |
| General Fund                    | \$1,828,960        | \$2,209,888                  | \$2,519,470                  | \$2,823,046        | \$3,188,777         |
| <b>TOTAL FUNDING</b>            | <b>\$1,828,960</b> | <b>\$2,209,888</b>           | <b>\$2,519,470</b>           | <b>\$2,823,046</b> | <b>\$3,188,777</b>  |





# Information Systems

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## Description:

The Information Systems Division (IT) oversees technology operations, infrastructure maintenance, and overall cyber security, securely delivering the City's technological systems, services, and data. Functions include support of computer systems, Network Infrastructure, Geographic Information Systems (GIS), the telecommunications phone system, and the overall system strategy for delivering technology services.

## Accomplishments for 2020-2021 and 2021-2022:

- Transitioned all staff to remote work during pandemic.
- Successful conversion of most Staff to telework capability using laptops and SSLVPN remote access.
- Installed upgraded remote access hardware and software clients.
- Increased cybersecurity defenses via centralized logging, increased anti-virus and malware protection, and managed threat response service implementation.
- Upgraded all citywide network firewalls.
- Relocated all Civic Center staff technology between buildings to support new HVAC buildout.
- Centralized the procurement and billing of citywide software packages to the IT budget.

## Objectives for Fiscal Year 2022-2023 and 2023-2024:

- Assisting in design and implementation of the new Cultural Arts Center technology systems.
- Planning and installation of a new datacenter at the Civic Center to house all critical systems as well as Internet and remote facility connectivity.
- Installation of more reliable and faster Internet connectivity at all remote facilities, including Shannon Center, Senior Center, Heritage Center, Civic Center, and the Corp Yard.
- Upgrade the datacenter back office, virtual server farm with up-to-date VMWare hardware and software.
- Implementation of Mobile Device Management (MDM) software to improve security intrusion detection and prevention.
- Increase staff training and awareness of cybersecurity issues and prevention.
- Increase IT staff training on critical systems.
- Rebuild GIS Server stack and implement new ESRI software platform.
- Improve The Wave waterpark physical security intrusion prevention, detection, and notification technology systems, including a new alarm system, cameras, and motion sensors.
- Audio/video facilities improvements, including the upgraded hardware and software necessary to support increase Zoom, Teams, and hybrid City staff and public meetings.

## Budget Highlights:

The overall IT budget is \$2.34 million, driven in large part by the IT Software budget of \$1.3 million. This represents a shift from decentralized, departmental software procurement and billing to a more centralized IT software purchasing model and strategy. (Departmental budgets have been reduced accordingly). This has also been driven by a shift in the software world to Software as a Service (SaaS) model, whereby software is a renewable, yearly subscription instead of a one-time cost.



## Information Services

As IT takes on responsibility for more Citywide systems, software, and critical technology infrastructure, it needs to rely more heavily on outside contractors to keep pace with requirements. The largest outsourced functions are Network infrastructure architecture and design, and citywide Geographical Information Systems (GIS) requests and updates.

**Figure 14| INFORMATION SYSTEMS EXPENDITURES**

|   | Actual<br>2020-21  | Adopted<br>Budget<br>2021-22 | Amended<br>Budget<br>2021-22 | Budget<br>2022-23  | Forecast<br>2023-24 |
|---|--------------------|------------------------------|------------------------------|--------------------|---------------------|
| <b>EXPENDITURES BY CATEGORY</b>                   |                    |                              |                              |                    |                     |
| Salaries & Wages                                  | \$558,691          | \$669,893                    | \$669,893                    | \$660,693          | \$683,738           |
| Benefits  | \$161,344          | \$194,021                    | \$194,021                    | \$169,349          | \$178,508           |
| Services & Supplies                               | \$683,331          | \$780,105                    | \$841,677                    | \$1,389,894        | \$1,450,921         |
| Internal Service Fund Charges                     | \$120,106          | \$48,928                     | \$48,928                     | \$47,535           | \$34,284            |
| Utilities   | \$97,406           | \$153,524                    | \$153,524                    | \$212,493          | \$229,275           |
| Contract Services                                 | \$50,499           | \$107,130                    | \$107,130                    | \$121,318          | \$116,788           |
| Professional Consulting                           | \$39,704           | \$211,400                    | \$211,400                    | \$315,496          | \$234,052           |
| Capital Outlay                                    | \$21,658           |                              | \$109,649                    |                    |                     |
| <b>TOTAL EXPENDITURES</b>                         | <b>\$1,732,738</b> | <b>\$2,165,001</b>           | <b>\$2,336,222</b>           | <b>\$2,916,778</b> | <b>\$2,927,566</b>  |
| <b>FUNDING</b>                                    |                    |                              |                              |                    |                     |
| IT Fund   | \$1,732,738        | \$2,165,001                  | \$2,226,573                  | \$2,916,778        | \$2,927,566         |
| American Rescue Plan Act<br>(ARPA) <sup>(1)</sup> |                    |                              | \$109,649                    |                    |                     |
| <b>TOTAL FUNDING</b>                              | <b>\$1,732,738</b> | <b>\$2,165,001</b>           | <b>\$2,336,222</b>           | <b>\$2,916,778</b> | <b>\$2,927,566</b>  |

<sup>(1)</sup> Adopted Budget was a placeholder and Funds are allocated to respective programs by budget amendment per City Council's directions.



## City Manager - Other Programs

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### Description:

This budget funds activities that are not allocated to a specific operating department. The following programs are included: Community Television, Disaster Preparedness, and Animal Control. Community Cable Television provides funding for, and oversight of, Tri-Valley Community Television, a non-profit corporation, which provides education and government cable television access to the Tri-Valley area, including the City of Dublin. Disaster Preparedness provides training and activities for the community and City to be prepared in the event of a disaster. Animal Control services are provided under contract for shelter and enforcement services.

### Accomplishments for 2020-2021 and 2021-2022:

- Established two Community Emergency Response Team (CERT) Cohorts
- Implemented VEOCI (virtual emergency operations center) cloud-based software.
- Adopted the Cities of Dublin and Pleasanton Disaster Debris Management Plan.
- Negotiated agreement with PG&E for an outdoor PSPS Customer Resource Center at Shannon Community Center.
- Passed the Potentially Dangerous and Vicious Dog Ordinance Update.

### Objectives for Fiscal Year 2022-2023 and 2023-2024:

- Adopt the 2023 Tri-Valley Local Hazard Mitigation Plan.
- Conduct Disaster Preparedness Training: Emergency Operation Center Action Planning, Section Chiefs, VEOCI bootcamps, and others.
- Procure necessary supplies and materials for City operated facilities.
- Formalize and establish structure of Community Emergency Response Team.
- Complete upgrade to Council Chamber broadcast cameras.

### Budget Highlights:

- Funding for consulting services to support City's disaster preparedness efforts.
- Funding for VEOCI virtual Emergency Operations Center cloud-based software licenses.
- Funding to support the Community Emergency Response Team.
- Funding for Council Chamber broadcast camera upgrades



## City Manager - Other Programs

**FIGURE 15| ANIMAL CONTROL EXPENDITURES**

|                                 | Actual<br>2020-21 | Adopted<br>Budget<br>2021-22 | Amended<br>Budget<br>2021-22 | Budget<br>2022-23 | Forecast<br>2023-24 |
|---------------------------------|-------------------|------------------------------|------------------------------|-------------------|---------------------|
| <b>EXPENDITURES BY CATEGORY</b> |                   |                              |                              |                   |                     |
| Contract Services               | \$220,916         | \$284,039                    | \$284,039                    | \$276,958         | \$289,676           |
| Capital Outlay                  | \$59,867          | \$43,037                     | \$43,037                     | \$43,037          | \$43,037            |
| <b>TOTAL EXPENDITURES</b>       | <b>\$280,784</b>  | <b>\$327,076</b>             | <b>\$327,076</b>             | <b>\$319,995</b>  | <b>\$332,713</b>    |
|                                 |                   |                              |                              |                   |                     |
| <b>FUNDING</b>                  |                   |                              |                              |                   |                     |
| General Fund                    | \$280,784         | \$327,076                    | \$327,076                    | \$319,995         | \$332,713           |
| <b>TOTAL FUNDING</b>            | <b>\$280,784</b>  | <b>\$327,076</b>             | <b>\$327,076</b>             | <b>\$319,995</b>  | <b>\$332,713</b>    |

**Figure 16| COMMUNITY CABLE TELEVISION EXPENDITURES**

|                                 | Actual<br>2020-21 | Adopted<br>Budget<br>2021-22 | Amended<br>Budget<br>2021-22 | Budget<br>2022-23 | Forecast<br>2023-24 |
|---------------------------------|-------------------|------------------------------|------------------------------|-------------------|---------------------|
| <b>EXPENDITURES BY CATEGORY</b> |                   |                              |                              |                   |                     |
| Services & Supplies             |                   | \$150                        | \$150                        | \$150             | \$150               |
| Contract Services               | \$149,126         | \$214,543                    | \$214,543                    | \$203,439         | \$170,708           |
| <b>TOTAL EXPENDITURES</b>       | <b>\$149,126</b>  | <b>\$214,693</b>             | <b>\$214,693</b>             | <b>\$203,589</b>  | <b>\$170,858</b>    |
| <b>FUNDING</b>                  |                   |                              |                              |                   |                     |
| General Fund                    | \$119,693         | \$144,135                    | \$144,135                    | \$133,589         | \$135,858           |
| Cable TV Facilities             | \$29,433          | \$70,558                     | \$70,558                     | \$70,000          | \$35,000            |
| <b>TOTAL FUNDING</b>            | <b>\$149,126</b>  | <b>\$214,693</b>             | <b>\$214,693</b>             | <b>\$203,589</b>  | <b>\$170,858</b>    |



## City Manager - Other Programs

**Figure 17| DISASTER PREPAREDNESS EXPENDITURES**

|                                 | Actual<br>2020-21  | Adopted<br>Budget<br>2021-22 | Amended<br>Budget<br>2021-22 | Budget<br>2022-23 | Forecast<br>2023-24 |
|---------------------------------|--------------------|------------------------------|------------------------------|-------------------|---------------------|
| <b>EXPENDITURES BY CATEGORY</b> |                    |                              |                              |                   |                     |
| Salaries & Wages                | \$160,290          | \$84,345                     | \$84,345                     | \$87,269          | \$90,324            |
| Benefits                        | \$20,935           | \$24,768                     | \$24,768                     | \$24,033          | \$25,310            |
| Services & Supplies             | \$160,301          | \$20,600                     | \$30,600                     | \$20,600          | \$20,600            |
| Internal Service Fund Charges   | \$38,810           | \$45,996                     | \$45,996                     | \$48,688          | \$48,263            |
| Contract Services               | \$1,632,906        | \$30,000                     | \$38,016                     | \$440,274         | \$440,274           |
| Professional Consulting         | \$18,731           |                              |                              |                   |                     |
| Capital Outlay                  | \$18,934           |                              | \$30,696                     |                   |                     |
| Other                           | \$124,000          | \$6,101,038                  |                              |                   |                     |
| <b>TOTAL EXPENDITURES</b>       | <b>\$2,174,908</b> | <b>\$6,306,747</b>           | <b>\$254,421</b>             | <b>\$620,864</b>  | <b>\$624,771</b>    |

|  |                    |                    |                  |                  |                  |
|--|--------------------|--------------------|------------------|------------------|------------------|
| <b>FUNDING</b>                         |                    |                    |                  |                  |                  |
| General Fund                           | \$1,439,210        | \$205,709          | \$254,421        | \$214,555        | \$218,462        |
| Community Development Block Grant      | \$96,607           |                    |                  |                  |                  |
| COVID-19 Grants                        | \$50,500           |                    |                  |                  |                  |
| Federal COVID-19 Financial Assistance  | \$588,591          |                    |                  |                  |                  |
| American Rescue Plan Act (ARPA)<br>(1) |                    | \$6,101,038        |                  | \$406,309        | \$406,309        |
| <b>TOTAL FUNDING</b>                   | <b>\$2,174,908</b> | <b>\$6,306,747</b> | <b>\$254,421</b> | <b>\$620,864</b> | <b>\$624,771</b> |

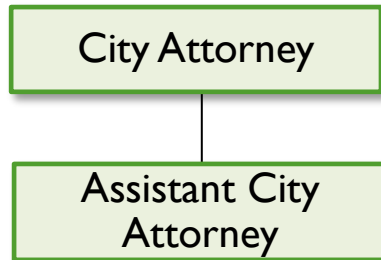
(1) Final funding is significantly reduced from the estimate, first tranche is \$3.5 million instead of \$6.1 million. Adopted Budget was a placeholder and Funds are allocated to respective programs by budget amendment per City Council's directions.



# City Attorney's Office

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**Chart 4 | City Attorney Organizational Chart**



Note: Not included in the Position Allocation Plan



## City Attorney's Office

### Description:

The City contracts with an outside firm, Meyers Nave, for legal services. In addition to having a partner specifically designated as City Attorney for legal services, the firm has a number of practicing attorneys specializing in various areas of municipal law who are utilized by the City on an as-needed basis. The City Attorney provides the following services to the City Council and staff: legal opinions related to City business; drafts and reviews proposed ordinances, resolutions, and contracts; represents the City in certain litigation; and provides legal counsel on development review issues.

### Accomplishments for 2020-21 and 2021-22:

- Provided legal support for City Council initiatives.

### Objectives for Fiscal Year 2022-2023 and 2023-2024:

- Continue to provide legal support for City Council initiatives which involve new ordinances or resolutions.

### Budget Highlights:

- Funding for providing legal services related to City business and development review issues.

**Figure 18| CITY ATTORNEY'S OFFICE EXPENDITURES**

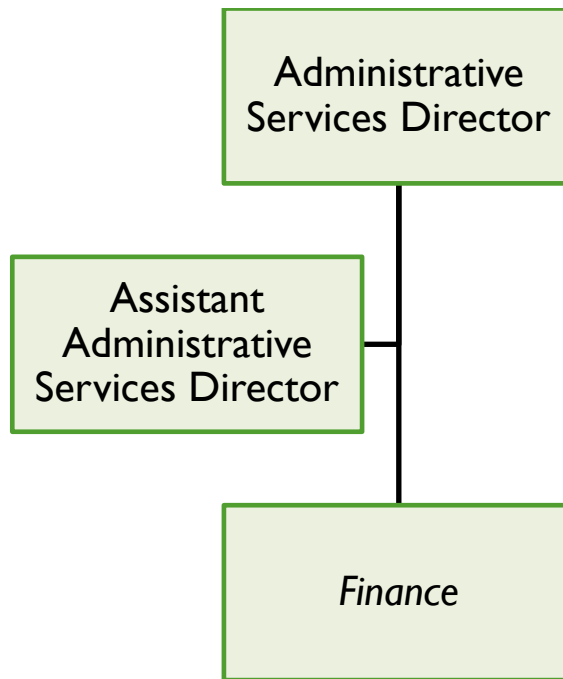
|                                 | Actual<br>2020-21 | Adopted<br>Budget<br>2021-22 | Amended<br>Budget<br>2021-22 | Budget<br>2022-23 | Forecast<br>2023-24 |
|---------------------------------|-------------------|------------------------------|------------------------------|-------------------|---------------------|
| <b>EXPENDITURES BY CATEGORY</b> |                   |                              |                              |                   |                     |
| Professional Consulting         | \$598,302         | \$987,780                    | \$987,780                    | \$985,000         | \$985,000           |
| <b>TOTAL EXPENDITURES</b>       | <b>\$598,302</b>  | <b>\$987,780</b>             | <b>\$987,780</b>             | <b>\$985,000</b>  | <b>\$985,000</b>    |
| <b>FUNDING</b>                  |                   |                              |                              |                   |                     |
| General Fund                    | \$518,270         | \$766,600                    | \$766,600                    | \$725,000         | \$725,000           |
| Developer Deposit               | \$61,947          | \$161,180                    | \$161,180                    | \$200,000         | \$200,000           |
| Affordable Housing Fund         | \$18,086          | \$60,000                     | \$60,000                     | \$60,000          | \$60,000            |
| <b>TOTAL FUNDING</b>            | <b>\$598,302</b>  | <b>\$987,780</b>             | <b>\$987,780</b>             | <b>\$985,000</b>  | <b>\$985,000</b>    |



# Administrative Services

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Chart 5 | Administrative Services Organizational Chart





## Administrative Services

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### Description:

The Administrative Services Department is responsible for budget, treasury, accounting, financial reporting, and payroll.

### Accomplishments for 2020-2021 and 2021-2022:

- Selected and started the implement of a new financial system.
- Implemented OpenGov Transparency project.
- Completed Fiscal Year 2020-21 in a surplus position and budget for Fiscal Year 2021-22 is balanced for General Fund.
- Received Operating Budget Excellence Award from California Society of Municipal Finance Officers (CSFMO) and Distinguished Budget Presentation Award from Government Finance Officers Association (GFOA).
- Received Certificate of Achievement for Excellence in Financial Reporting from Government Finance Officers Association (GFOA) for the City's Annual Comprehensive Financial Report.
- Received S&P Global AAA issuer credit rating (ICR).
- Issued lease revenue bonds for citywide energy efficient project.
- Implemented a paperless accounts payable process.
- Implemented an electronic contract routing /approval process.

### Objectives for Fiscal Year 2022-2023 and 2023-2024:

- Complete implementation of Enterprise Resource Planning (ERP) system.
- Propose a balanced General Fund budget for Fiscal Year 2022-23 and Fiscal Year 2023-24.
- Evaluate full maintenance and replacement costs for the City's infrastructure.
- Conduct a comprehensive user fee study.

### Budget Highlights:

- Funding for professional services to conduct City's financial and sales tax audits, and investments.
- Funding for professional services to conduct a comprehensive user fee study.



## Administrative Services

**Figure 19| ADMINISTRATIVE SERVICES EXPENDITURES**

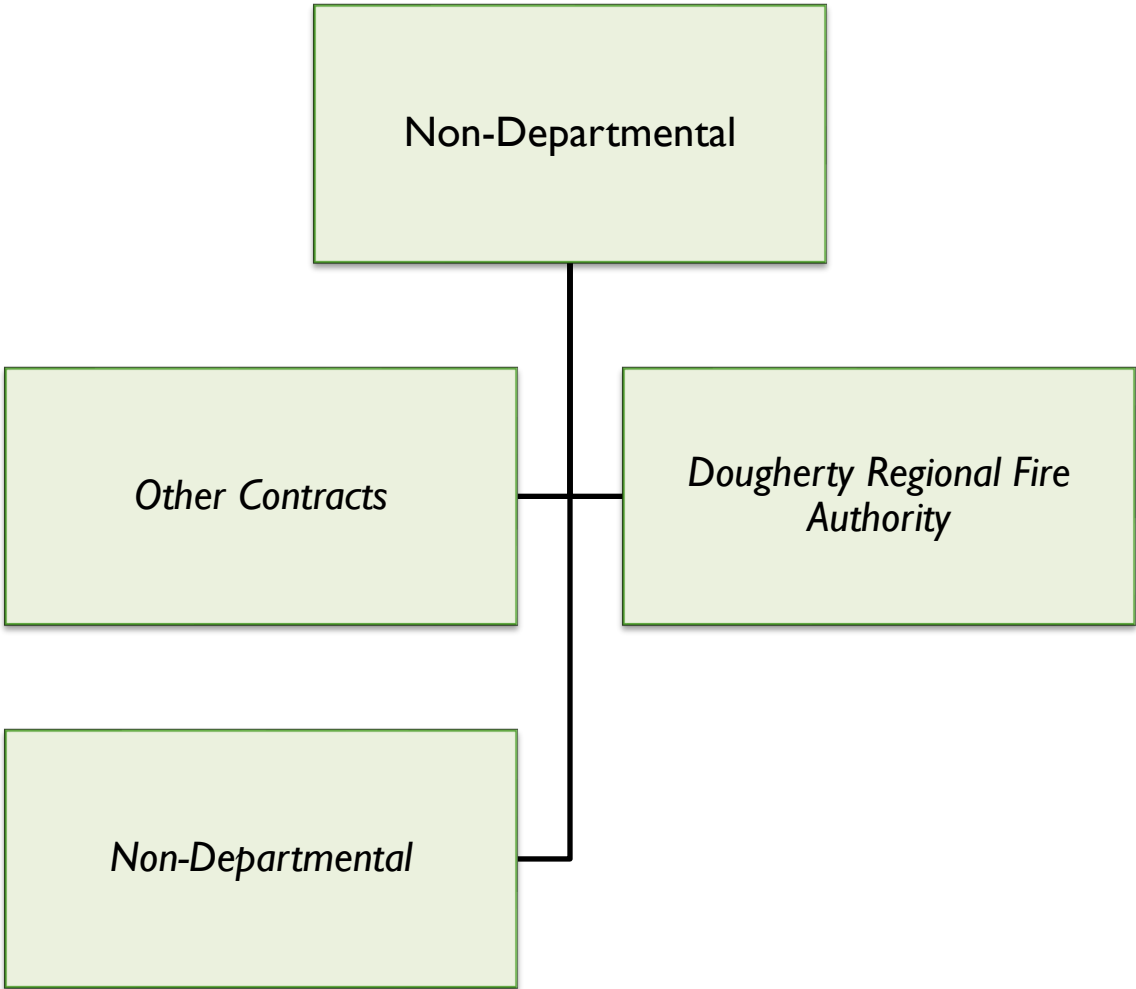
|                                 | Actual<br>2020-21  | Adopted<br>2021-22 | Amended<br>2021-22 | Budget<br>2022-23  | Forecast<br>2023-24 |
|---------------------------------|--------------------|--------------------|--------------------|--------------------|---------------------|
| <b>EXPENDITURES BY CATEGORY</b> |                    |                    |                    |                    |                     |
| Salaries & Wages                | \$1,071,215        | \$1,239,280        | \$1,239,280        | \$1,247,221        | \$1,290,721         |
| Benefits                        | \$353,679          | \$432,692          | \$432,692          | \$496,128          | \$527,139           |
| Services & Supplies             | \$18,487           | \$43,555           | \$43,555           | \$51,890           | \$51,890            |
| Internal Service Fund Charges   | \$139,278          | \$149,822          | \$149,822          | \$144,391          | \$139,883           |
| Contracted Services             | \$199,066          | \$397,650          | \$397,650          | \$16,300           | \$16,550            |
| Professional Consulting         | \$53,579           | \$65,100           | \$75,100           | \$442,500          | \$538,500           |
| Capital Outlay                  |                    | \$1,400            | \$4,720            | \$10,000           | \$10,000            |
| <b>TOTAL EXPENDITURES</b>       | <b>\$1,835,304</b> | <b>\$2,329,499</b> | <b>\$2,342,819</b> | <b>\$2,408,430</b> | <b>\$2,574,683</b>  |

|                      |                    |                    |                    |                    |                    |
|----------------------|--------------------|--------------------|--------------------|--------------------|--------------------|
| <b>FUNDING</b>       |                    |                    |                    |                    |                    |
| General Fund         | \$1,835,304        | \$2,329,499        | \$2,342,819        | \$2,408,430        | \$2,574,683        |
| <b>TOTAL FUNDING</b> | <b>\$1,835,304</b> | <b>\$2,329,499</b> | <b>\$2,342,819</b> | <b>\$2,408,430</b> | <b>\$2,574,683</b> |

|                                  |             |             |             |             |             |
|----------------------------------|-------------|-------------|-------------|-------------|-------------|
| <b>PERSONNEL ALLOCATION</b>      |             |             |             |             |             |
| Administrative Services Director | 1.00        | 1.00        | 1.00        | 1.00        | 1.00        |
| Accountant                       | 1.00        | 1.00        | 1.00        | 1.00        | 1.00        |
| Administrative Aide              | 1.00        | 1.00        | 1.00        | 1.00        | 1.00        |
| Asst. Admin Services Director    | 1.00        | 1.00        | 1.00        | 1.00        | 1.00        |
| Finance Technician I/II          | 1.00        | 1.00        | 1.00        | 1.00        | 1.00        |
| Financial Analyst                | 1.00        | 1.00        | 1.00        | 1.00        | 1.00        |
| Management Analyst I             | 1.00        | 1.00        | 1.00        | 1.00        | 1.00        |
| Senior Accountant                | 1.00        | 1.00        | 1.00        | 1.00        | 1.00        |
| Senior Finance Technician        | 1.00        | 1.00        | 1.00        | 1.00        | 1.00        |
| <b>TOTAL POSITIONS</b>           | <b>9.00</b> | <b>9.00</b> | <b>9.00</b> | <b>9.00</b> | <b>9.00</b> |

# Non-Departmental

Chart 6| Non-Departmental Organizational Chart



## Non-Departmental

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### Description:

This budget funds activities that are not allocated to a specific operating department. The following programs are included: Non-Departmental, Other Contracts, Internal Services Funds, General Reserve Fund Projects, and funding for, and oversight of Dougherty Regional Fire Authority, Library Services and Human Services program.

### Accomplishments for 2020-2021 and 2021-2022:

- Continued to make additional payments towards the City's Unfunded Retirement Costs.
- Purchased replacement Fire Engine and advanced acquisition cost for the Regional Street project.
- Continued to provide American Rescue Plan Act (ARPA) funds to the community.
- Conducted actuarial update on the City's Other Post-Employment Benefit Plan.

### Objectives for Fiscal Year 2022-2023 and 2023-2024:

- Fund City's Unfunded Retirement Liabilities.
- Conduct Human Services Needs Assessment.
- Procure necessary supplies and materials for City operated facilities.

### Budget Highlights:

- Funding for an additional payment to reduce the City's share of the Dougherty Regional Fire Authority Unfunded Pension Liability.
- Funding for Human Services Needs Assessment.
- Funding to support continued additional hours of operation of the Dublin Library.
- Funding for additional payments to the City's Unfunded Pension Liability.
- Funding for replacement of police vehicles, information system infrastructure and equipment.



## Non-Departmental

**Figure 20| NON-DEPARTMENTAL EXPENDITURES**

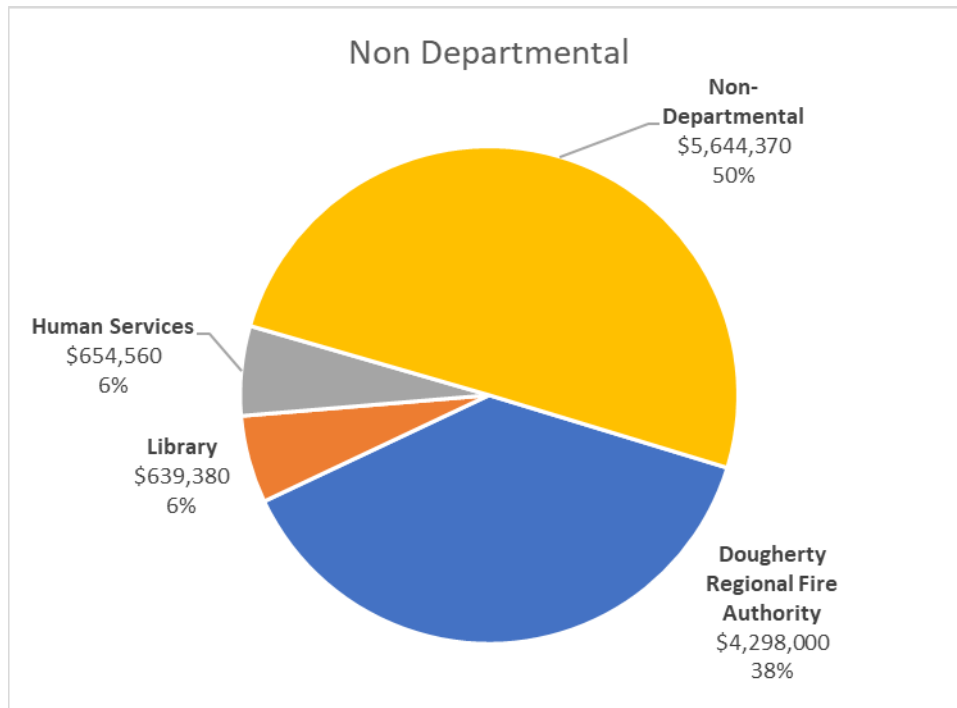
|                                 | Actual<br>2020-21   | Adopted<br>Budget<br>2021-22 | Amended<br>Budget<br>2021-22 | Budget<br>2022-23   | Forecast<br>2023-24 |
|---------------------------------|---------------------|------------------------------|------------------------------|---------------------|---------------------|
| <b>EXPENDITURES BY CATEGORY</b> |                     |                              |                              |                     |                     |
| Salaries & Wages                | \$59,491            | \$21,173                     | \$21,173                     | \$6,000             | \$6,000             |
| Benefits                        | \$1,831,634         | \$3,035,297                  | \$3,035,297                  | \$6,482,000         | \$2,363,320         |
| Services & Supplies             | \$68,569            | \$84,489                     | \$124,437                    | \$17,900            | \$17,900            |
| Internal Service Fund Charges   | \$9,785             | \$6,985                      | \$6,985                      |                     |                     |
| Utilities                       | \$93,800            | \$107,059                    | \$107,059                    |                     |                     |
| Contracted Services             | \$2,220,002         | \$2,159,690                  | \$2,315,765                  | \$1,804,520         | \$1,659,949         |
| Professional Consulting         | \$140,291           | \$150,000                    | \$1,057,474                  | \$150,000           | \$150,000           |
| Capital Outlay                  | \$5,400,000         | \$50,000                     | \$50,000                     | \$132,000           |                     |
| Capital Outlay - ISF            | \$2,387,038         | \$224,951                    | \$1,204,540                  | \$787,400           | \$436,460           |
| Other                           | \$2,251,407         | \$478,985                    | \$1,754,705                  | \$1,856,490         | \$1,805,760         |
| <b>TOTAL EXPENDITURES</b>       | <b>\$14,462,016</b> | <b>\$6,318,629</b>           | <b>\$9,677,435</b>           | <b>\$11,236,310</b> | <b>\$6,439,389</b>  |

|  |                     |                    |                    |                     |                    |
|--|---------------------|--------------------|--------------------|---------------------|--------------------|
| <b>FUNDING</b>                           |                     |                    |                    |                     |                    |
| General Fund                             | \$3,702,946         | \$4,655,495        | \$6,627,390        | \$8,506,590         | \$4,395,289        |
| Affordable Housing Fund                  | \$5,008,000         | \$8,000            | \$8,000            |                     | \$8,000            |
| CDBG Fund                                | \$429,710           | \$99,183           | \$399,183          | \$299,000           | \$99,000           |
| American Rescue Plan Act (ARPA)          |                     |                    | \$163,251          | \$163,000           | \$163,000          |
| Community Park Land                      | \$1,368,186         |                    |                    |                     |                    |
| Fire Impact Fees                         | \$85,000            | \$56,000           | \$56,000           |                     |                    |
| Eastern Dublin Transportation Impact Fee | \$59,925            | \$200,000          | \$200,000          | \$300,000           | \$250,000          |
| Dublin Crossing Fund                     | \$384,728           |                    |                    |                     |                    |
| Vehicles Replacement                     | \$2,130,843         | \$92,000           | \$1,039,021        | \$106,000           | \$207,000          |
| Facilities Replacement                   |                     | \$50,000           | \$50,000           | \$132,000           |                    |
| Equipment Replacement                    | \$215,300           | \$132,951          | \$109,590          | \$681,400           | \$229,460          |
| Retiree Health                           | \$1,077,377         | \$1,025,000        | \$1,025,000        | \$1,048,320         | \$1,087,640        |
| <b>TOTAL FUNDING</b>                     | <b>\$14,462,016</b> | <b>\$6,318,629</b> | <b>\$9,677,435</b> | <b>\$11,236,310</b> | <b>\$6,439,389</b> |

## Non-Departmental

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### Non-Departmental Expenditures



## Dougherty Regional Fire Authority (DRFA)

The budget funds the City's estimated share of the Dougherty Regional Fire Authority (DRFA) liabilities. Prior to the City's contracting within Alameda County Fire Department in July 1997, the Dougherty Regional Fire Authority provided services to the cities of Dublin and San Ramon. DRFA continues to exist as a Joint Powers Authority, only of the purposes of distributing the outstanding liabilities and assets to the cities.

**Figure 21| DOUGHERTY REGIONAL FIRE AUTHORITY EXPENDITURES**

|                                 | Actual<br>2020-21 | Adopted<br>Budget<br>2021-22 | Amended<br>Budget<br>2021-22 | Budget<br>2022-23  | Forecast<br>2023-24 |
|---------------------------------|-------------------|------------------------------|------------------------------|--------------------|---------------------|
| <b>EXPENDITURES BY CATEGORY</b> |                   |                              |                              |                    |                     |
| Benefits                        | \$885,687         | \$918,000                    | \$918,000                    | \$4,298,000        | \$130,000           |
| Contracted Services             | \$3,866           | \$4,026                      | \$4,026                      |                    |                     |
| <b>TOTAL EXPENDITURES</b>       | <b>\$889,553</b>  | <b>\$922,026</b>             | <b>\$922,026</b>             | <b>\$4,298,000</b> | <b>\$130,000</b>    |
| <b>FUNDING</b>                  |                   |                              |                              |                    |                     |
| General Fund                    | \$889,553         | \$922,026                    | \$922,026                    | \$4,298,000        | \$130,000           |
| <b>TOTAL FUNDING</b>            | <b>\$889,553</b>  | <b>\$922,026</b>             | <b>\$922,026</b>             | <b>\$4,298,000</b> | <b>\$130,000</b>    |



## Human Services

The City of Dublin Human Services Grants Program provides financial support to local non-profit organizations serving Dublin residents through designated funding sources: 1) General Fund 2) Federal Community Development Block Grant program and 3) American Rescue Plan Act and 4) Housing In-Lieu Fund.

The Grants Program includes a competitive application process, mandatory participation in meetings and presentations, and strict financial reporting requirements. Funding is recommended annually by the Human Services Commission and awarded by the City Council to organizations that best meet the community's needs in keeping with the Grant Program guidelines.

**Figure 22| HUMAN SERVICES EXPENDITURES**

|                                 | Actual<br>2020-21 | Adopted<br>Budget<br>2021-22 | Amended<br>Budget<br>2021-22 | Budget<br>2022-23 | Forecast<br>2023-24 |
|---------------------------------|-------------------|------------------------------|------------------------------|-------------------|---------------------|
| <b>EXPENDITURES BY CATEGORY</b> |                   |                              |                              |                   |                     |
| Salaries & Wages                | \$59,491          | \$21,173                     | \$21,173                     | \$6,000           | \$6,000             |
| Benefits                        | \$11,900          | \$6,797                      | \$6,797                      | \$180             | \$180               |
| Services & Supplies             |                   | \$2,400                      | \$2,400                      | \$2,400           | \$2,400             |
| Internal Service Fund Charges   | \$4,500           |                              |                              |                   |                     |
| Contracted Services             | \$267,710         | \$268,183                    | \$396,214                    | \$632,540         | \$431,000           |
| Other                           | \$12,605          | \$12,985                     | \$12,985                     | \$13,440          | \$13,910            |
| <b>TOTAL EXPENDITURES</b>       | <b>\$356,207</b>  | <b>\$311,538</b>             | <b>\$439,569</b>             | <b>\$654,560</b>  | <b>\$453,490</b>    |
| <b>FUNDING</b>                  |                   |                              |                              |                   |                     |
| General Fund                    | \$248,496         | \$204,355                    | \$169,135                    | \$192,560         | \$183,490           |
| Affordable Housing Fund         | \$8,000           | \$8,000                      | \$8,000                      |                   | \$8,000             |
| CDBG Fund                       | \$99,710          | \$99,183                     | \$99,183                     | \$299,000         | \$99,000            |
| American Rescue Plan Act        |                   |                              | \$163,251                    | \$163,000         | \$163,000           |
| <b>TOTAL FUNDING</b>            | <b>\$356,207</b>  | <b>\$311,538</b>             | <b>\$439,569</b>             | <b>\$654,560</b>  | <b>\$453,490</b>    |





## Library Services

The Dublin Public Library is owned by the City of Dublin and library services are provided through a contract agreement with the Alameda County Library System.

**Figure 23 | LIBRARY SERVICES EXPENDITURES**

|                                    | Actual<br>2020-21 | Adopted<br>Budget<br>2021-22 | Amended<br>Budget<br>2021-22 | Budget<br>2022-23 | Forecast<br>2023-24 |
|------------------------------------|-------------------|------------------------------|------------------------------|-------------------|---------------------|
| <b>EXPENDITURES BY CATEGORY</b>    |                   |                              |                              |                   |                     |
| Services & Supplies                | \$4,425           | \$10,826                     | \$10,826                     |                   |                     |
| Internal Service Fund Charges      | \$5,285           | \$6,985                      | \$6,985                      |                   |                     |
| Utilities <sup>(1)</sup>           | \$78,724          | \$107,059                    | \$107,059                    |                   |                     |
| Contracted Services <sup>(1)</sup> | \$622,093         | \$784,444                    | \$784,444                    | \$639,380         | \$671,349           |
| <b>TOTAL EXPENDITURES</b>          | <b>\$710,527</b>  | <b>\$909,314</b>             | <b>\$909,314</b>             | <b>\$639,380</b>  | <b>\$671,349</b>    |

|                      |                  |                  |                  |                  |                  |
|----------------------|------------------|------------------|------------------|------------------|------------------|
| <b>FUNDING</b>       |                  |                  |                  |                  |                  |
| General Fund         | \$710,527        | \$909,314        | \$909,314        | \$639,380        | \$671,349        |
| <b>TOTAL FUNDING</b> | <b>\$710,527</b> | <b>\$909,314</b> | <b>\$909,314</b> | <b>\$639,380</b> | <b>\$671,349</b> |

<sup>(1)</sup> Utilities and building maintenance costs are budgeted in Public Works starting Fiscal Year 2022-23 due to program realignment

## Non-Departmental Other

This budget funds items that are not allocated to another budget activity. For example, this includes costs associated with replacement of capital assets, credit card processing fees, administrative fees associated with part-time employee retirement system charges (PARS), the commute alternative incentive program for employees, funding to make additional contributions to CalPERS, administrative fees for property tax administration charges, banking fees and preventative maintenance funding. The budget also funds, capital replacement Internal Service Funds and costs associated with retiree health premiums.

**Figure 24| NON-DEPARTMENTAL OTHER EXPENDITURES**

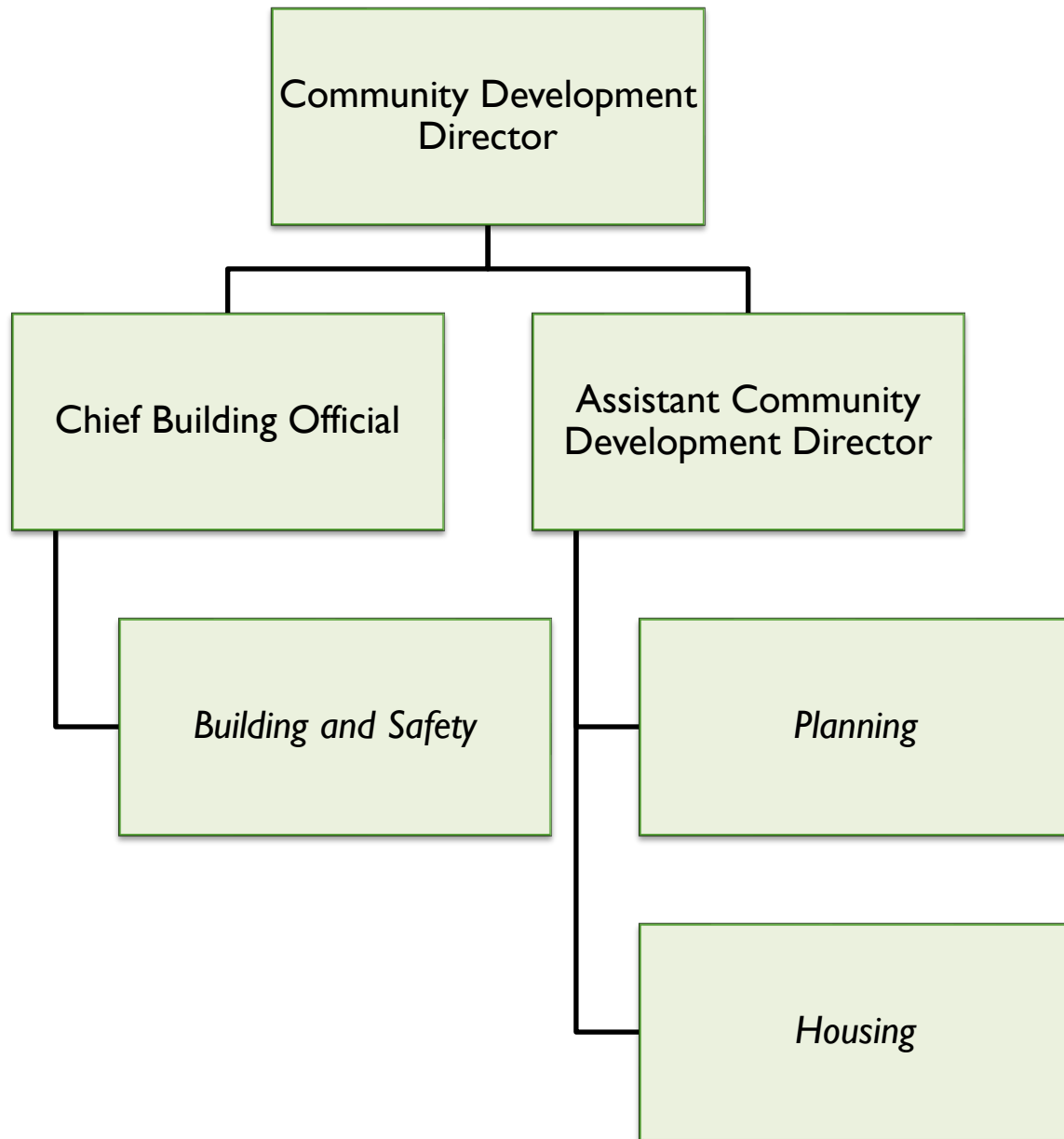
|                                 | Actual<br>2020-21   | Adopted<br>Budget<br>2021-22 | Amended<br>Budget<br>2021-22 | Budget<br>2022-23  | Forecast<br>2023-24 |
|---------------------------------|---------------------|------------------------------|------------------------------|--------------------|---------------------|
| <b>EXPENDITURES BY CATEGORY</b> |                     |                              |                              |                    |                     |
| Benefits                        | \$934,048           | \$2,110,500                  | \$2,110,500                  | \$2,183,820        | \$2,233,140         |
| Services & Supplies             | \$64,144            | \$71,263                     | \$111,211                    | \$15,500           | \$15,500            |
| Utilities                       | \$15,076            |                              |                              |                    |                     |
| Contracted Services             | \$1,326,332         | \$1,103,037                  | \$1,131,081                  | \$532,600          | \$557,600           |
| Professional Consulting         | \$140,291           | \$150,000                    | \$1,057,474                  | \$150,000          | \$150,000           |
| Capital Outlay                  | \$5,400,000         | \$50,000                     | \$50,000                     | \$132,000          |                     |
| Capital Outlay - ISF            | \$2,387,038         | \$224,951                    | \$1,204,540                  | \$787,400          | \$436,460           |
| Other                           | \$2,238,802         | \$466,000                    | \$1,741,720                  | \$1,843,050        | \$1,791,850         |
| <b>TOTAL EXPENDITURES</b>       | <b>\$12,505,729</b> | <b>\$4,175,751</b>           | <b>\$7,406,526</b>           | <b>\$5,644,370</b> | <b>\$5,184,550</b>  |

|  |                     |                    |                    |                    |                    |
|--|---------------------|--------------------|--------------------|--------------------|--------------------|
| <b>FUNDING</b>                           |                     |                    |                    |                    |                    |
| General Fund                             | \$1,854,370         | \$2,619,800        | \$4,626,915        | \$3,376,650        | \$3,410,450        |
| Affordable Housing Fund                  | \$5,000,000         |                    |                    |                    |                    |
| Community Development Block Grant        | \$330,000           |                    | \$300,000          |                    |                    |
| Community Park Land                      | \$1,368,186         |                    |                    |                    |                    |
| Fire Impact Fees                         | \$85,000            | \$56,000           | \$56,000           |                    |                    |
| Eastern Dublin Transportation Impact Fee | \$59,925            | \$200,000          | \$200,000          | \$300,000          | \$250,000          |
| Dublin Crossing Fund                     | \$384,728           |                    |                    |                    |                    |
| Vehicles Replacement                     | \$2,130,843         | \$92,000           | \$1,039,021        | \$106,000          | \$207,000          |
| Facilities Replacement                   |                     | \$50,000           | \$50,000           | \$132,000          |                    |
| Equipment Replacement                    | \$215,300           | \$132,951          | \$109,590          | \$681,400          | \$229,460          |
| Retiree Health                           | \$1,077,377         | \$1,025,000        | \$1,025,000        | \$1,048,320        | \$1,087,640        |
| <b>TOTAL FUNDING</b>                     | <b>\$12,505,729</b> | <b>\$4,175,751</b> | <b>\$7,406,526</b> | <b>\$5,644,370</b> | <b>\$5,184,550</b> |



# Community Development

Chart 7| Community Development Organizational Chart



## Community Development

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### Description:

The Community Development Department includes three divisions: Building and Safety, Planning, and Housing. Oversight and coordination of the activities of the three divisions is the responsibility of the Community Development Director. The Department works to ensure that established land development policies are implemented and enforced in a manner that is consistent with the high standards set by the City Council and the community.

The Community Development Department also provides lead staff support to the Planning Commission. It is the mission of the Department to ensure that residential and commercial development projects are of the highest quality and design, and environmentally sustainable for a deserving community, that the buildings are safe, efficient, and constructed in accordance with internationally recognized standards, and that the housing needs of all residents are addressed.

### Accomplishments for 2020-2021 and 2021-2022:

- Closely monitored changes in State housing policy to protect local land use authority and implemented new legislation.
- Prepared Multi-Family Objective Design Standards to maintain local control over land use authority, to the extent permissible, for projects that qualify for a streamlined ministerial approval process under State law (SB 35).
- Prepared Zoning Ordinance Amendments, as allowed by State law, to regulate development proposed under the Housing Opportunity and More Efficiency “HOME Act” (SB 9).
- Expanded the types online Planning and Building Division permits and plan checks, including the use of SolarApp+ to automate the processing of Building Permit applications for rooftop solar installations.
- Facilitated the site acquisition and entitlements to create 414 affordable housing units for lower income seniors and families.
- Secured over \$3.6 million in grant funding for affordable housing and housing related policies.
- Facilitated the production of Accessory Dwelling Units by creating prototype plans and manual, establishing a website with resources, preparing relaxed development standards, and reduced of permit fees.
- Provided relief to businesses impacted by the Covid-19 pandemic through the waiver of certain Zoning requirements and creating a streamlined permitting process for outdoor operations.
- Implemented the Covid Emergency Rent Assistance Program which provided 40 grants totaling \$176,277 to lower income households using money from the CARES Act Round 3 through the Community Development Block Grant program.
- Created and launched a grant program to assist lower income households with home rehabilitation projects.
- Created the Downtown Dublin Streetscape Master Plan.
- Prepared updates to the Sign Ordinance to ensure consistency with recent case law.
- Facilitated the creation of a Preferred Plan for the SCS property through an extensive community outreach process.



## Community Development

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### Objectives for Fiscal Year 2022-2023 and 2023-2024:

- Complete the 2023-2031 Housing Element Update for adoption by the City Council and certification by the California Department of Housing and Community Development.
- Facilitate the acquisition of Transit Center Site D-1 for an affordable housing development.
- Prepare amendments to the City's policy documents to maintain local control while addressing changes in State law related to the production of housing.
- Revise the City's Down Payment Assistance Program to address program deficiencies and changing residential market, in conjunction with efforts at the County level.
- Consider additional revisions to the parking regulations in the Downtown Dublin Specific Plan area to further attract businesses and enhance walkability of the Downtown.
- Update the City's Construction and Fire Codes in accordance with State law and the 2022 Edition of the California Building and Standards Codes.

### Budget Highlights:

- Funding for the General Plan Housing Element update.
- Projected increased in Contract Services in Fiscal Year 2022-23 resulting from pent-up demand because of Covid related construction delays during the pandemic.



## Community Development

**Figure 25| COMMUNITY DEVELOPMENT EXPENDITURES**

|                                 | Actual<br>2020-21  | Adopted<br>Budget<br>2021-22 | Amended<br>Budget<br>2021-22 | Budget<br>2022-23  | Forecast<br>2023-24 |
|---------------------------------|--------------------|------------------------------|------------------------------|--------------------|---------------------|
| <b>EXPENDITURES BY CATEGORY</b> |                    |                              |                              |                    |                     |
| Salaries & Wages                | \$2,270,609        | \$2,379,921                  | \$2,476,921                  | \$2,492,302        | \$2,579,259         |
| Benefits                        | \$749,114          | \$773,822                    | \$773,822                    | \$861,947          | \$916,355           |
| Services & Supplies             | \$27,537           | \$94,052                     | \$94,052                     | \$89,874           | \$86,269            |
| Internal Service Fund Charges   | \$350,077          | \$401,284                    | \$401,284                    | \$440,313          | \$430,530           |
| Utilities                       | \$3,621            | \$4,080                      | \$4,080                      | \$2,620            | \$4,620             |
| Contracted Services             | \$1,068,330        | \$1,957,207                  | \$1,964,425                  | \$1,959,047        | \$1,753,806         |
| Professional Consulting         | \$542,678          | \$287,098                    | \$1,713,089                  | \$1,099,076        | \$689,704           |
| Loans                           |                    | \$160,000                    | \$160,000                    | \$160,000          | \$160,000           |
| Capital Outlay                  | \$21,934           |                              |                              |                    | \$2,000             |
| Other                           |                    |                              | \$240,000                    |                    |                     |
| <b>TOTAL EXPENDITURES</b>       | <b>\$5,033,900</b> | <b>\$6,057,464</b>           | <b>\$7,827,673</b>           | <b>\$7,105,179</b> | <b>\$6,622,543</b>  |

|  |                    |                    |                    |                    |                    |
|--|--------------------|--------------------|--------------------|--------------------|--------------------|
| <b>FUNDING</b>                                 |                    |                    |                    |                    |                    |
| General Fund                                   | \$4,068,808        | \$5,095,860        | \$5,103,078        | \$5,282,548        | \$5,191,736        |
| Developer Deposit                              | \$412,417          | \$348,258          | \$1,370,429        | \$886,352          | \$754,980          |
| Affordable Housing Fund                        | \$346,495          | \$613,346          | \$613,346          | \$808,279          | \$675,827          |
| American Rescue Plan Act (ARPA) <sup>(1)</sup> |                    |                    | \$337,000          | \$128,000          |                    |
| Building Homes and Jobs Act                    | \$187,355          |                    | \$122,645          |                    |                    |
| State Housing Grant                            | \$18,825           |                    | \$281,175          |                    |                    |
| <b>TOTAL FUNDING</b>                           | <b>\$5,033,900</b> | <b>\$6,057,464</b> | <b>\$7,827,673</b> | <b>\$7,105,179</b> | <b>\$6,622,543</b> |

<sup>(1)</sup> Adopted Budget was a placeholder and Funds are allocated to respective programs by budget amendment per City Council's directions

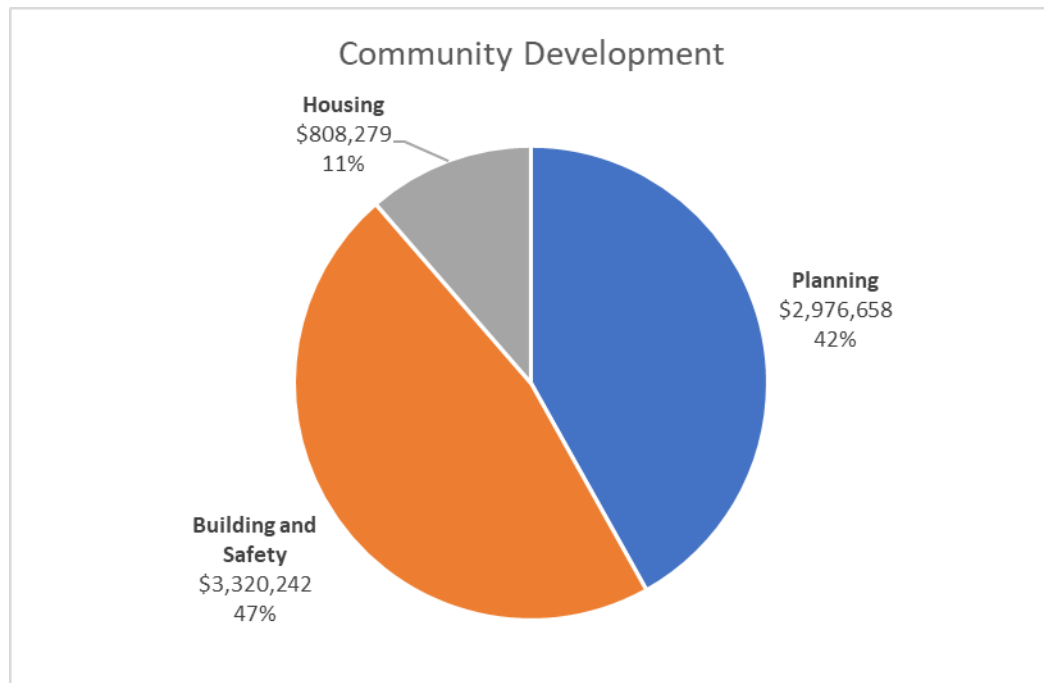
## Community Development

### Community Development Personnel Allocation

|                                  | Actual<br>2020-21 | Adopted<br>Budget<br>2021-22 | Amended<br>Budget<br>2021-22 | Budget<br>2022-23 | Forecast<br>2023-24 |
|----------------------------------|-------------------|------------------------------|------------------------------|-------------------|---------------------|
| <b>PERSONNEL ALLOCATION</b>      |                   |                              |                              |                   |                     |
| Community Development Director   | 1.00              | 1.00                         | 1.00                         | 1.00              | 1.00                |
| Administrative Aide              | 1.00              | 1.00                         | 1.00                         |                   |                     |
| Administrative Technician        | 1.00              | 1.00                         | 1.00                         | 1.00              | 1.00                |
| Assistant Planner                | 1.00              | 1.00                         | 1.00                         | 1.00              | 1.00                |
| Associate Planner                | 1.00              | 1.00                         | 2.00                         | 2.00              | 2.00                |
| Asst Dir. of Community Dev.      | 1.00              | 1.00                         | 1.00                         | 1.00              | 1.00                |
| Chief Building Official          | 1.00              | 1.00                         | 1.00                         | 1.00              | 1.00                |
| Code Enforcement Officer         |                   |                              |                              | 1.00              | 1.00                |
| Office Assistant II              | 2.00              | 2.00                         | 2.00                         | 2.00              | 2.00                |
| Permit Technician                | 1.00              | 1.00                         | 2.00                         | 2.00              | 2.00                |
| Permit Technician (Limited Term) | 1.00              | 1.00                         |                              |                   |                     |
| Plan Check Engineer              | 1.00              | 1.00                         | 1.00                         | 1.00              | 1.00                |
| Plans Examiner                   | 1.00              | 1.00                         | 1.00                         | 1.00              | 1.00                |
| Principal Planner                | 2.00              | 2.00                         | 2.00                         | 2.00              | 2.00                |
| Senior Code Enforcement Officer  | 1.00              | 1.00                         | 1.00                         |                   |                     |
| Senior Management Analyst        |                   |                              |                              | 1.00              | 1.00                |
| Senior Office Assistant          | 1.00              | 1.00                         | 1.00                         | 2.00              | 2.00                |
| Senior Planner                   | 1.00              | 1.00                         | 1.00                         |                   |                     |
| <b>TOTAL POSITIONS</b>           | <b>18.00</b>      | <b>18.00</b>                 | <b>19.00</b>                 | <b>19.00</b>      | <b>19.00</b>        |

## Community Development

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## Planning

The Planning Division is responsible for providing support to the City Council and the Planning Commission in the development of land use policy, and the review and regulation of land development. The Division processes and reviews development applications for new, renovated, and re-purposed residential, retail commercial, office, and industrial projects; prepares updates and amendments to the Dublin General Plan; administers the Zoning Code; ensures compliance with the California Environmental Quality Act (CEQA) for planning applications; and works in cooperation with local, regional, and state planning and permitting agencies. Code Enforcement staff is responsible for enforcement of the City's Zoning and Property Maintenance Ordinance.

**Figure 26| PLANNING EXPENDITURES**

|                                 | Actual<br>2020-21  | Adopted<br>Budget<br>2021-22 | Amended<br>Budget<br>2021-22 | Budget<br>2022-23  | Forecast<br>2023-24 |
|---------------------------------|--------------------|------------------------------|------------------------------|--------------------|---------------------|
| <b>EXPENDITURES BY CATEGORY</b> |                    |                              |                              |                    |                     |
| Salaries & Wages                | \$1,135,174        | \$1,186,859                  | \$1,283,859                  | \$1,309,220        | \$1,354,931         |
| Benefits                        | \$364,510          | \$367,473                    | \$367,473                    | \$384,877          | \$408,426           |
| Services & Supplies             | \$16,083           | \$56,140                     | \$56,140                     | \$53,172           | \$53,172            |
| Internal Service Fund Charges   | \$172,786          | \$225,755                    | \$225,755                    | \$200,451          | \$195,155           |
| Utilities                       | \$2,398            | \$2,460                      | \$2,460                      | \$2,620            | \$2,820             |
| Contracted Services             | \$89,375           | \$75,000                     | \$82,218                     | \$77,242           | \$77,242            |
| Professional Consulting         | \$540,800          | \$287,098                    | \$1,713,089                  | \$949,076          | \$689,704           |
| <b>TOTAL EXPENDITURES</b>       | <b>\$2,321,126</b> | <b>\$2,200,785</b>           | <b>\$3,730,994</b>           | <b>\$2,976,658</b> | <b>\$2,781,450</b>  |

|  |                    |                    |                    |                    |                    |
|--|--------------------|--------------------|--------------------|--------------------|--------------------|
| <b>FUNDING</b>                                 |                    |                    |                    |                    |                    |
| General Fund                                   | \$1,702,530        | \$1,852,527        | \$1,859,745        | \$1,962,306        | \$2,026,470        |
| Developer Deposit                              | \$412,417          | \$348,258          | \$1,370,429        | \$886,352          | \$754,980          |
| American Rescue Plan Act (ARPA) <sup>(1)</sup> |                    |                    | \$97,000           | \$128,000          |                    |
| Building Homes and Jobs Act                    | \$187,355          |                    | \$122,645          |                    |                    |
| State Housing Grant                            | \$18,825           |                    | \$281,175          |                    |                    |
| <b>TOTAL FUNDING</b>                           | <b>\$2,321,126</b> | <b>\$2,200,785</b> | <b>\$3,730,994</b> | <b>\$2,976,658</b> | <b>\$2,781,450</b> |

<sup>(1)</sup> Adopted Budget was a placeholder and Funds are allocated to respective programs by budget amendment per City Council's directions



## Building and Safety

The Building and Safety Division is responsible for construction plan review, the issuance of building permits and the inspection of construction work in the City of Dublin to safeguard the health, property, and public welfare of the community. The Chief Building Official is responsible for the administration and enforcement of the City's Building Codes, Housing Code, Universal Design and Green Building Ordinances, and the administration of the City's Waste Management Plan. The Division administers the Business Registration Program and is responsible for the Federal Flood Plain Management program in coordination with the Federal Emergency Management Agency.

**Figure 27| BUILDING AND SAFETY EXPENDITURES**

|                                 | Actual<br>2020-21  | Adopted<br>Budget<br>2021-22 | Amended<br>Budget<br>2021-22 | Budget<br>2022-23  | Forecast<br>2023-24 |
|---------------------------------|--------------------|------------------------------|------------------------------|--------------------|---------------------|
| <b>EXPENDITURES BY CATEGORY</b> |                    |                              |                              |                    |                     |
| Salaries & Wages                | \$923,355          | \$955,067                    | \$955,067                    | \$929,418          | \$961,793           |
| Benefits                        | \$322,966          | \$344,128                    | \$344,128                    | \$355,319          | \$378,172           |
| Services & Supplies             | \$8,564            | \$31,400                     | \$31,400                     | \$29,785           | \$26,180            |
| Internal Service Fund Charges   | \$141,384          | \$138,261                    | \$138,261                    | \$193,265          | \$188,107           |
| Utilities                       | \$1,223            | \$1,620                      | \$1,620                      |                    | \$1,800             |
| Contracted Services             | \$946,848          | \$1,772,857                  | \$1,772,857                  | \$1,812,455        | \$1,607,214         |
| Capital Outlay                  | \$21,934           |                              |                              |                    | \$2,000             |
| <b>TOTAL EXPENDITURES</b>       | <b>\$2,366,273</b> | <b>\$3,243,333</b>           | <b>\$3,243,333</b>           | <b>\$3,320,242</b> | <b>\$3,165,266</b>  |
| <b>FUNDING</b>                  |                    |                              |                              |                    |                     |
| General Fund                    | \$2,366,273        | \$3,243,333                  | \$3,243,333                  | \$3,320,242        | \$3,165,266         |
| <b>TOTAL FUNDING</b>            | <b>\$2,366,273</b> | <b>\$3,243,333</b>           | <b>\$3,243,333</b>           | <b>\$3,320,242</b> | <b>\$3,165,266</b>  |



## Housing

The Housing Division helps provide safe, decent, and suitable living environments for low-and moderate-income Dublin residents. The Division implements the Inclusionary Zoning Ordinance and other housing programs such as the First-Time Home Buyer Loan Program; coordinates with current and future residential developers to develop Affordable Housing Agreements, marketing, and management plans for inclusionary units; and qualifying applicants for the ownership of new and resale Below Market Rate Units. The Division works with non-profit housing developers in planning and financing the construction of new and renovated affordable housing in Dublin. The division is also responsible for administering the Community Development Block Grant Program.

**Figure 28| HOUSING EXPENDITURES**

|                                 | Actual<br>2020-21 | Adopted<br>Budget<br>2021-22 | Amended<br>Budget<br>2021-22 | Budget<br>2022-23 | Forecast<br>2023-24 |
|---------------------------------|-------------------|------------------------------|------------------------------|-------------------|---------------------|
| <b>EXPENDITURES BY CATEGORY</b> |                   |                              |                              |                   |                     |
| Salaries & Wages                | \$212,080         | \$237,995                    | \$237,995                    | \$253,664         | \$262,535           |
| Benefits                        | \$61,638          | \$62,221                     | \$62,221                     | \$121,751         | \$129,757           |
| Services & Supplies             | \$2,890           | \$6,512                      | \$6,512                      | \$6,917           | \$6,917             |
| Internal Service Fund Charges   | \$35,907          | \$37,268                     | \$37,268                     | \$46,597          | \$47,268            |
| Contracted Services             | \$32,107          | \$109,350                    | \$109,350                    | \$69,350          | \$69,350            |
| Professional Consulting         | \$1,878           |                              |                              | \$150,000         |                     |
| Loans                           |                   | \$160,000                    | \$160,000                    | \$160,000         | \$160,000           |
| Other                           |                   |                              | \$240,000                    |                   |                     |
| <b>TOTAL EXPENDITURES</b>       | <b>\$346,500</b>  | <b>\$613,346</b>             | <b>\$853,346</b>             | <b>\$808,279</b>  | <b>\$675,827</b>    |

|  |                  |                  |                  |                  |                  |
|--|------------------|------------------|------------------|------------------|------------------|
| <b>FUNDING</b>                                 |                  |                  |                  |                  |                  |
| General Fund                                   | \$5              |                  |                  |                  |                  |
| Affordable Housing Fund                        | \$346,495        | \$613,346        | \$613,346        | \$808,279        | \$675,827        |
| American Rescue Plan Act (ARPA) <sup>(1)</sup> |                  |                  | \$240,000        |                  |                  |
| <b>TOTAL FUNDING</b>                           | <b>\$346,500</b> | <b>\$613,346</b> | <b>\$853,346</b> | <b>\$808,279</b> | <b>\$675,827</b> |

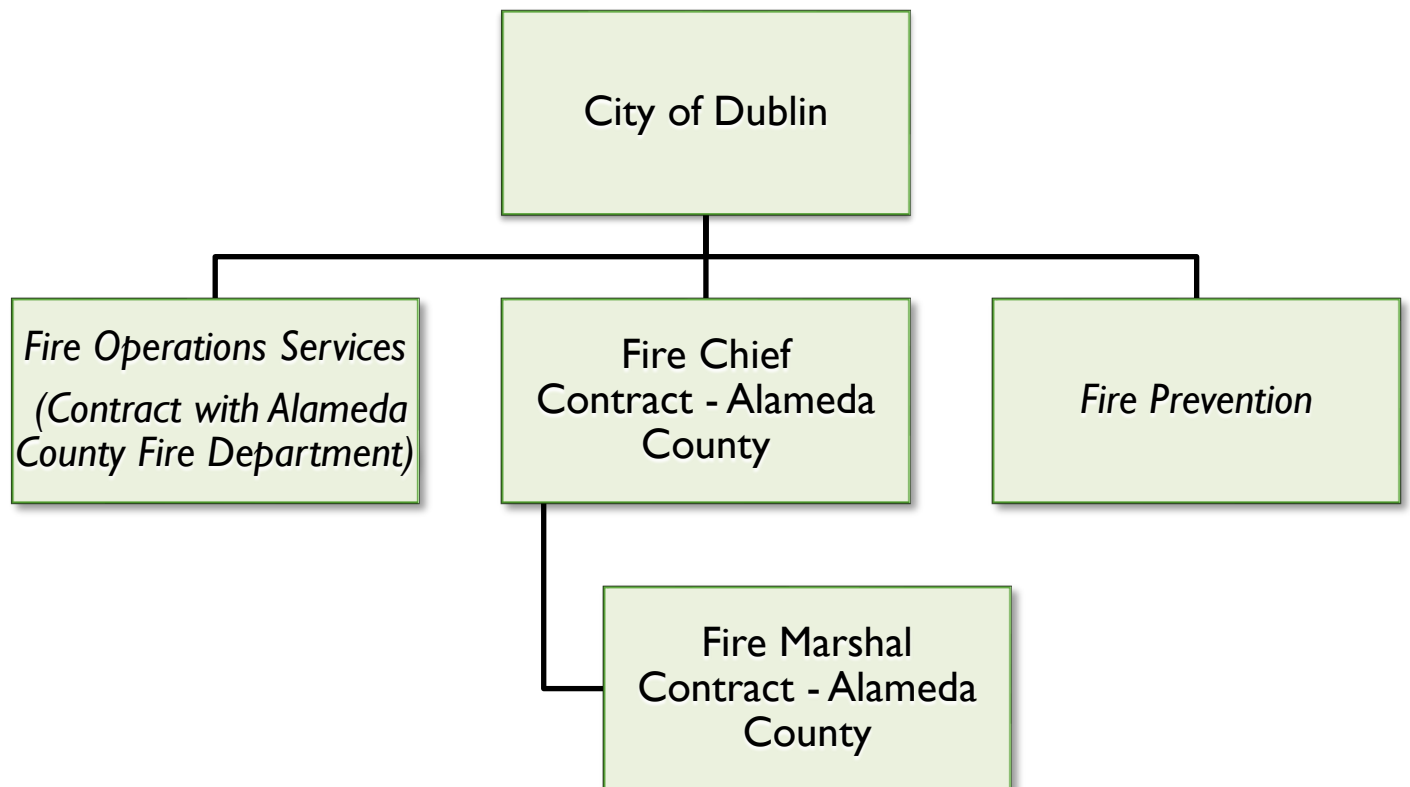
<sup>(1)</sup> Adopted Budget was a placeholder and Funds are allocated to respective programs by budget amendment per City Council's directions



# Fire Services

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Chart 8| Fire Services Organizational Chart



## Fire Services

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### Description:

Fire Services in the City of Dublin includes Fire Operations and Fire Prevention. Fire Operations services are provided under a contract with the Alameda County Fire Department (ACFD) and include three fire stations (Stations 16, 17, and 18). The Fire Operations personnel provide fire suppression, advance life support emergency medical response, special operations response, and hazardous materials responses. Fire Prevention services include plan check review, inspections, annual weed abatement activities, management of firework sales in the community, among other duties.

### Accomplishments for 2020-2021 and 2021-2022:

- Implemented the Zone Haven Emergency Evacuation System.
- First GPS Enabled Traffic Preemption devices went online.
- Adapted to the changed demands and needs that have resulted from the COVID 19 Pandemic.

### Objectives for Fiscal Year 2022-2023 and 2023-2024:

- Expand the network of GPS Enabled Traffic Preemption devices.
- Enhance mental health crisis response capabilities for emergency medical response.

### Budget Highlights:

- Funding for the contract with Alameda County Fire Department and Fire Prevention.



## Fire Services

**Figure 29| FIRE SERVICES EXPENDITURES**

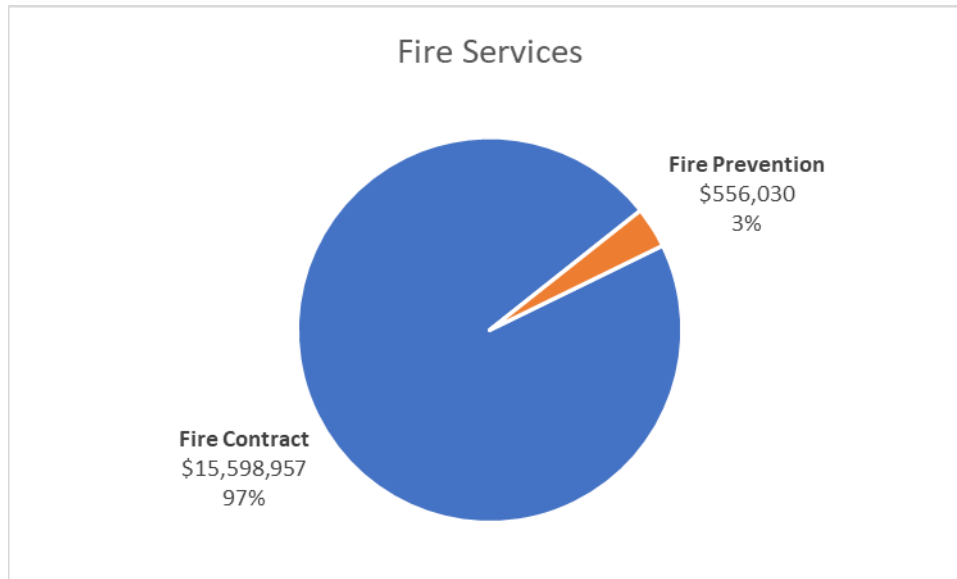
|                                 | Actual<br>2020-21   | Adopted<br>Budget<br>2021-22 | Amended<br>Budget<br>2021-22 | Budget<br>2022-23   | Forecast<br>2023-24 |
|---------------------------------|---------------------|------------------------------|------------------------------|---------------------|---------------------|
| <b>EXPENDITURES BY CATEGORY</b> |                     |                              |                              |                     |                     |
| Salaries & Wages                | \$75,746            | \$80,972                     | \$80,972                     | \$82,431            | \$85,316            |
| Benefits                        | \$33,208            | \$33,149                     | \$33,149                     | \$33,712            | \$35,305            |
| Services & Supplies             | \$75,381            | \$95,409                     | \$95,409                     | \$115,580           | \$121,966           |
| Internal Service Fund Charges   | \$347,257           | \$337,066                    | \$337,066                    | \$429,017           | \$427,764           |
| Contracted Services             | \$14,020,215        | \$14,797,600                 | \$14,797,600                 | \$15,494,247        | \$16,281,497        |
| Capital Outlay - ISF            |                     |                              | \$235,861                    |                     |                     |
| <b>TOTAL EXPENDITURES</b>       | <b>\$14,551,807</b> | <b>\$15,344,196</b>          | <b>\$15,580,057</b>          | <b>\$16,154,987</b> | <b>\$16,951,848</b> |

|                       |                     |                     |                     |                     |                     |
|-----------------------|---------------------|---------------------|---------------------|---------------------|---------------------|
| <b>FUNDING</b>        |                     |                     |                     |                     |                     |
| General Fund          | \$14,377,608        | \$15,161,166        | \$15,161,166        | \$15,977,050        | \$16,772,652        |
| EMS Special Revenue   | \$174,199           | \$183,030           | \$183,030           | \$177,937           | \$179,196           |
| Equipment Replacement |                     |                     | \$235,861           |                     |                     |
| <b>TOTAL FUNDING</b>  | <b>\$14,551,807</b> | <b>\$15,344,196</b> | <b>\$15,580,057</b> | <b>\$16,154,987</b> | <b>\$16,951,848</b> |

|                             |             |             |             |             |             |
|-----------------------------|-------------|-------------|-------------|-------------|-------------|
| <b>PERSONNEL ALLOCATION</b> |             |             |             |             |             |
| Office Assistant II         | 1.00        | 1.00        | 1.00        | 1.00        | 1.00        |
| <b>TOTAL POSITIONS</b>      | <b>1.00</b> | <b>1.00</b> | <b>1.00</b> | <b>1.00</b> | <b>1.00</b> |

## Fire Services

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## Fire Operations

The City of Dublin contracts with the Alameda County Fire Department to provide fire services to the Dublin community. Services include fire suppression, emergency medical, hazardous materials, and special operations response. ACFD then provides line personnel to the City's three fire stations; these personnel provide fires responder/paramedic services on three engines and one truck company.

**Figure 30| FIRE OPERATIONS EXPENDITURES**

|                                 | Actual<br>2020-21   | Adopted<br>Budget<br>2021-22 | Amended<br>Budget<br>2021-22 | Budget<br>2022-23   | Forecast<br>2023-24 |
|---------------------------------|---------------------|------------------------------|------------------------------|---------------------|---------------------|
| <b>EXPENDITURES BY CATEGORY</b> |                     |                              |                              |                     |                     |
| Services & Supplies             | \$74,483            | \$90,939                     | \$90,939                     | \$109,710           | \$115,196           |
| Contracted Services             | \$14,013,881        | \$14,786,100                 | \$14,786,100                 | \$15,489,247        | \$16,276,497        |
| Capital Outlay                  |                     |                              | \$235,861                    |                     |                     |
| <b>TOTAL EXPENDITURES</b>       | <b>\$14,088,364</b> | <b>\$14,877,039</b>          | <b>\$15,112,900</b>          | <b>\$15,598,957</b> | <b>\$16,391,693</b> |
| <b>FUNDING</b>                  |                     |                              |                              |                     |                     |
| General Fund                    | \$13,920,499        | \$14,700,509                 | \$14,700,509                 | \$15,421,020        | \$16,212,497        |
| EMS Special Revenue             | \$167,865           | \$176,530                    | \$176,530                    | \$177,937           | \$179,196           |
| Equipment Replacement           |                     |                              | \$235,861                    |                     |                     |
| <b>TOTAL FUNDING</b>            | <b>\$14,088,364</b> | <b>\$14,877,039</b>          | <b>\$15,112,900</b>          | <b>\$15,598,957</b> | <b>\$16,391,693</b> |





## Fire Prevention

The Alameda County Fire Department provides Fire Prevention services to the City of Dublin, providing plan check and inspection services at City Hall. The Fire Prevention Division ensures that new and existing businesses, and construction, meet the safety standards adopted by the City Council and the State of California.

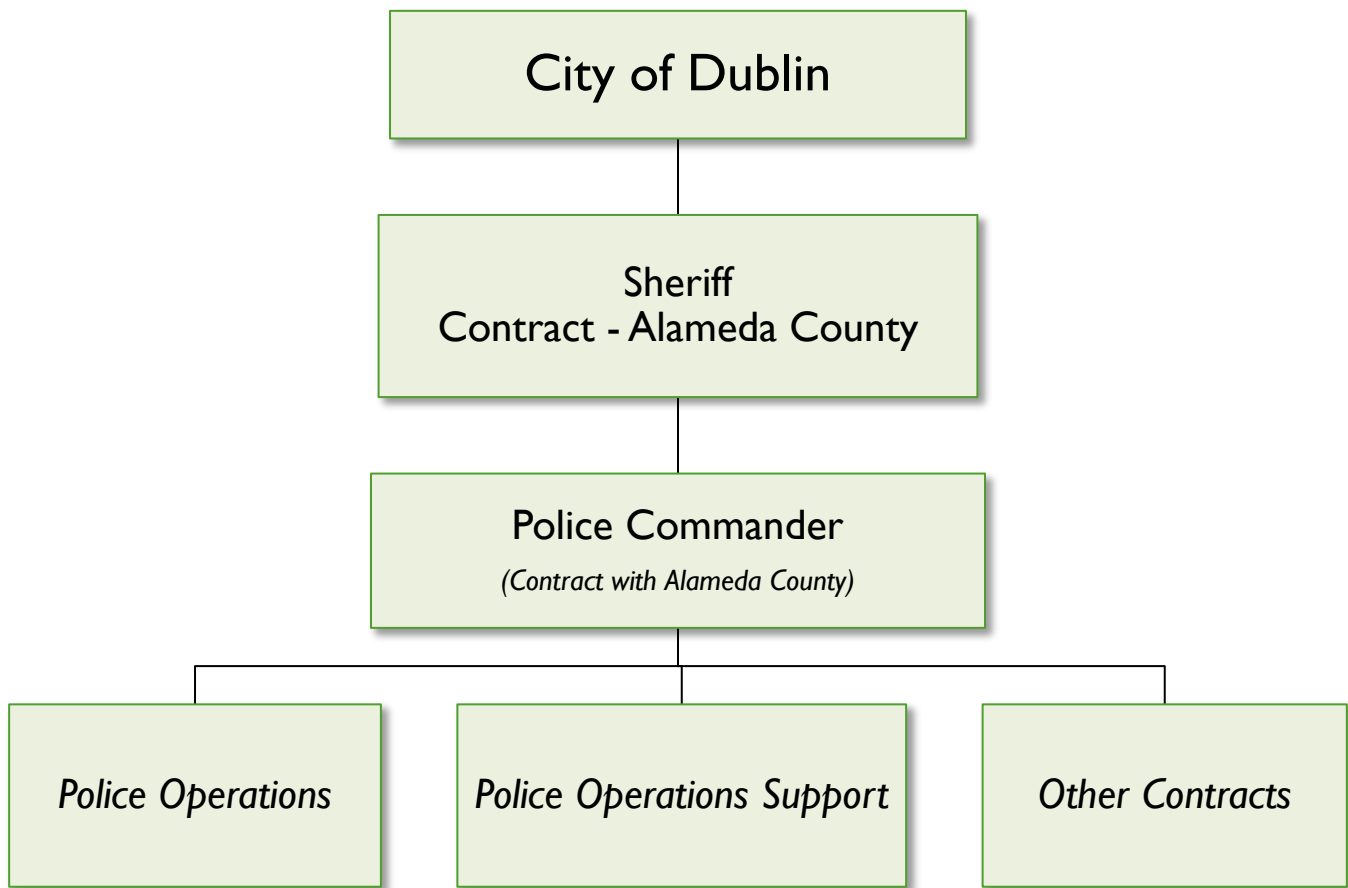
**Figure 3I| FIRE PREVENTION EXPENDITURES**

|                                 | Actual<br>2020-21 | Adopted<br>Budget<br>2021-22 | Amended<br>Budget<br>2021-22 | Budget<br>2022-23 | Forecast<br>2023-24 |
|---------------------------------|-------------------|------------------------------|------------------------------|-------------------|---------------------|
| <b>EXPENDITURES BY CATEGORY</b> |                   |                              |                              |                   |                     |
| Salaries & Wages                | \$75,746          | \$80,972                     | \$80,972                     | \$82,431          | \$85,316            |
| Benefits                        | \$33,208          | \$33,149                     | \$33,149                     | \$33,712          | \$35,305            |
| Services & Supplies             | \$898             | \$4,470                      | \$4,470                      | \$5,870           | \$6,770             |
| Internal Service Fund Charges   | \$347,257         | \$337,066                    | \$337,066                    | \$429,017         | \$427,764           |
| Contracted Services             | \$6,334           | \$11,500                     | \$11,500                     | \$5,000           | \$5,000             |
| <b>TOTAL EXPENDITURES</b>       | <b>\$463,443</b>  | <b>\$467,157</b>             | <b>\$467,157</b>             | <b>\$556,030</b>  | <b>\$560,155</b>    |
| <b>FUNDING</b>                  |                   |                              |                              |                   |                     |
| General Fund                    | \$457,109         | \$460,657                    | \$460,657                    | \$556,030         | \$560,155           |
| EMS Special Revenue             | \$6,334           | \$6,500                      | \$6,500                      |                   |                     |
| <b>TOTAL FUNDING</b>            | <b>\$463,443</b>  | <b>\$467,157</b>             | <b>\$467,157</b>             | <b>\$556,030</b>  | <b>\$560,155</b>    |



# Police Services

Chart 9| Police Services Organizational Chart



## Police Services

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### Description:

Dublin Police Services is composed of the Operations Division, Operations Support Division, and the Crime Prevention Unit. Dublin Police Services consists of 62 sworn officers, seven non-sworn personnel and four City personnel. The Department provides the following services to the community: Crime Prevention, Investigations, Special Investigations, Patrol, Traffic Enforcement, and Mental and Behavioral Health. Police Services are provided to the City under a contract with Alameda County Sheriff's Office. The County Sheriff, under consultation with the City, designates the Commanding Officer who functions and is empowered to act as the City's Police Chief. Patrol, criminal investigation, traffic, crime prevention and office management functions are currently performed from the Public Safety Building located at 6361 Clark Avenue. Dispatch and additional data processing functions are handled at the Alameda County Sheriff's Office.

### Accomplishments for 2020-21 and 2021-22:

- Purchased 30 license plate reader cameras and 30 situational awareness cameras which were deployed to fixed locations throughout the city.
- Awarded a \$50,000 grant from the California Office of Traffic Safety (OTS) for a year-long program of special enforcement and public awareness efforts to prevent traffic related deaths and injuries.
- Facilitated the Drug Abuse Resistance Education (DARE) program to Dublin fifth graders with approximately 1000 graduates.
- Operated a successful Holiday Crime Suppression Unit (HCSU) during the holiday season.
- Conducted the annual Independence Day Special Operation with the goal of controlling the use of illegal fireworks and the protection of public safety with a reduction in calls from the previous year.
- Participated in the Semi-Annual Drug Take-Back, Shredding & E-Waste Recycling Event. The event yielded 22 boxes of medications totaling 383 pounds, six pallets of electronic waste, and 40 bins of shredded documents.
- Hosted the annual National Night Out. Members of Dublin Police met with members of 23 different neighborhoods with approximately 800 attendees.
- Facilitated the 'Stuff the Cruiser' event at Target. The public was asked to donate a toy which would later be donated to UCSF Benioff Children's Hospital for kids currently residing at the facility. The event resulted in over 400 toys being collected and delivered to Children's Hospital.
- City Council approved a five-year contract extension with an additional five-year option with the Alameda County Sheriff's Office for police services.

### Objectives for Fiscal Year 2022-23 and 2023-24:

- Continue evaluating the feasibility of enhancing and increasing technology by moving the current Situational Awareness cameras from wireless to hard wired fiber.
- Begin operations of the Behavioral Health Unit.
- Continue working closely with the City Manager to evaluate and plan for current and future staffing needs for the police department.
- Evaluate any additional operational needs at the new Public Safety Building to ensure police services sustains maximum efficiency.
- Enhance coordination with the City of Dublin to address emergency preparedness utilizing the new City of Dublin Emergency Operation Center.



## Police Services

### Budget Highlights:

- Funding for sixty-two (62) contract sworn staff and seven (7) non-sworn staff, which include three (3) mental and behavioral clinicians.

**Figure 32| POLICE SERVICES EXPENDITURES**

|                                 | Actual<br>2020-21   | Adopted<br>Budget<br>2021-22 | Amended<br>Budget<br>2021-22 | Budget<br>2022-23   | Forecast<br>2023-24 |
|---------------------------------|---------------------|------------------------------|------------------------------|---------------------|---------------------|
| <b>EXPENDITURES BY CATEGORY</b> |                     |                              |                              |                     |                     |
| Salaries & Wages                | \$302,439           | \$350,699                    | \$350,699                    | \$362,150           | \$374,825           |
| Benefits                        | \$147,201           | \$187,237                    | \$187,237                    | \$198,083           | \$210,560           |
| Services & Supplies             | \$1,093,399         | \$1,241,086                  | \$1,383,536                  | \$1,437,089         | \$1,437,089         |
| Internal Service Fund Charges   | \$972,181           | \$843,719                    | \$843,719                    | \$1,213,776         | \$1,048,784         |
| Utilities                       | \$14,217            | \$23,763                     | \$23,763                     | \$29,263            | \$29,263            |
| Contracted Services             | \$21,222,293        | \$23,359,685                 | \$23,703,370                 | \$25,527,293        | \$26,404,288        |
| Capital Outlay                  | \$24,219            | \$3,000                      | \$38,000                     | \$67,000            | \$29,547            |
| Capital Outlay – ISF            | \$35,867            |                              | \$9,738                      | \$117,000           |                     |
| Other                           | \$7,055             |                              |                              |                     |                     |
| <b>TOTAL EXPENDITURES</b>       | <b>\$23,818,871</b> | <b>\$26,009,189</b>          | <b>\$26,540,062</b>          | <b>\$28,951,654</b> | <b>\$29,534,356</b> |

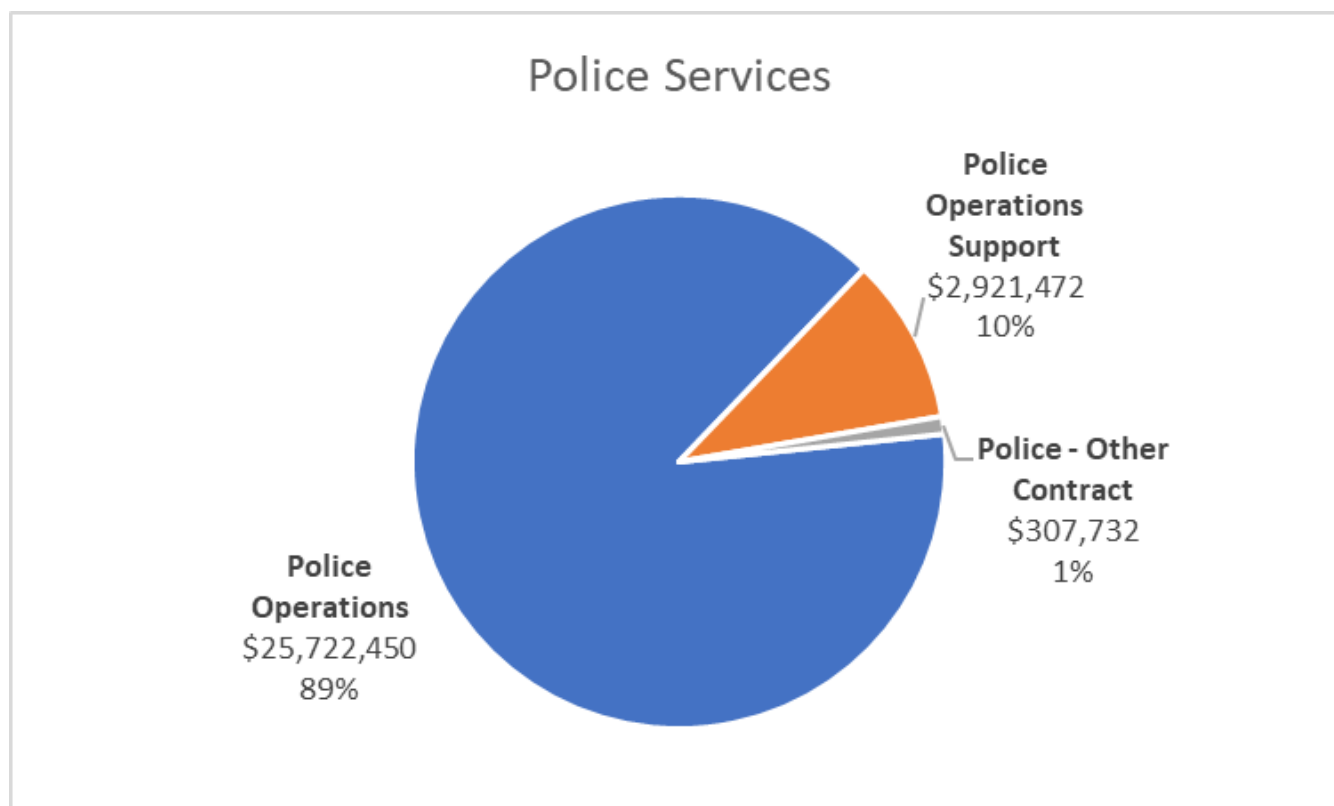
|   |                     |                     |                     |                     |                     |
|---|---------------------|---------------------|---------------------|---------------------|---------------------|
| <b>FUNDING</b>                          |                     |                     |                     |                     |                     |
| General Fund                            | \$23,628,014        | \$25,579,599        | \$25,186,259        | \$27,883,673        | \$28,445,026        |
| State Seizure/Special Activity Fund     | \$17,717            |                     | \$35,000            | \$35,000            | \$29,547            |
| Vehicle Abatement                       | \$35,867            |                     | \$9,738             |                     |                     |
| SLES/COPS Fund - CA                     | \$100,000           | \$100,000           | \$100,000           | \$100,000           | \$100,000           |
| Local Law Enforcement Block Grant - Fed |                     |                     | \$50,000            |                     |                     |
| Federal Asset Seizure Fund              |                     |                     | \$650               |                     |                     |
| Enforcement Grants                      | \$37,274            | \$329,590           | \$329,590           | \$321,584           | \$331,681           |
| American Rescue Plan Act (ARPA)         |                     |                     | \$828,825           | \$611,397           | \$628,102           |
| <b>TOTAL FUNDING</b>                    | <b>\$23,818,871</b> | <b>\$26,009,189</b> | <b>\$26,540,062</b> | <b>\$28,951,654</b> | <b>\$29,534,356</b> |

|                             |             |             |             |             |             |
|-----------------------------|-------------|-------------|-------------|-------------|-------------|
| <b>PERSONNEL ALLOCATION</b> |             |             |             |             |             |
| Administrative Aide         | 1.00        | 1.00        | 1.00        | 1.00        | 1.00        |
| Administrative Technician   | 1.00        | 1.00        | 1.00        | 1.00        | 1.00        |
| Office Assistant II         | 2.00        | 2.00        | 2.00        | 2.00        | 2.00        |
| <b>TOTAL POSITIONS</b>      | <b>4.00</b> | <b>4.00</b> | <b>4.00</b> | <b>4.00</b> | <b>4.00</b> |



## Police Services

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## Police Operations

The Police Services Operations Division is composed of Administration, Investigations, Patrol, Traffic Unit, Dispatch, and Behavioral Health.

**Figure 33| POLICE OPERATIONS EXPENDITURES**

|                                 | Actual<br>2020-21   | Adopted<br>Budget<br>2021-22 | Amended<br>Budget<br>2021-22 | Budget<br>2022-23   | Forecast<br>2023-24 |
|---------------------------------|---------------------|------------------------------|------------------------------|---------------------|---------------------|
| <b>EXPENDITURES BY CATEGORY</b> |                     |                              |                              |                     |                     |
| Services & Supplies             | \$624,259           | \$649,229                    | \$649,229                    | \$753,739           | \$753,739           |
| Contracted Services             | \$20,866,524        | \$22,671,367                 | \$22,993,963                 | \$24,968,711        | \$25,845,706        |
| <b>TOTAL EXPENDITURES</b>       | <b>\$21,490,783</b> | <b>\$23,320,596</b>          | <b>\$23,643,192</b>          | <b>\$25,722,450</b> | <b>\$26,599,445</b> |

|  |                     |                     |                     |                     |                     |
|--|---------------------|---------------------|---------------------|---------------------|---------------------|
| <b>FUNDING</b>                                 |                     |                     |                     |                     |                     |
| General Fund                                   | \$21,355,560        | \$22,944,006        | \$22,437,777        | \$24,739,469        | \$25,589,662        |
| SLES/COPS Fund - CA                            | \$100,000           | \$100,000           | \$100,000           | \$100,000           | \$100,000           |
| Enforcement Grants                             | \$35,223            | \$276,590           | \$276,590           | \$271,584           | \$281,681           |
| American Rescue Plan Act (ARPA) <sup>(1)</sup> |                     |                     | \$828,825           | \$611,397           | \$628,102           |
| <b>TOTAL FUNDING</b>                           | <b>\$21,490,783</b> | <b>\$23,320,596</b> | <b>\$23,643,192</b> | <b>\$25,722,450</b> | <b>\$26,599,445</b> |

<sup>(1)</sup> Adopted Budget was a placeholder and Funds are allocated to respective programs by budget amendment per City Council's directions



## Police Operations Support

The Police Services Operations Support Division is composed of the Records Unit and the Evidence Unit. The Records Unit provides assistance to the general public regarding various procedures such as release of reports, impounded vehicles/releases, and filing of police reports. The Evidence Unit is responsible for the processing of evidence collected by patrol and investigations, preparing evidence for court, and releasing back to owners.

**Figure 34| POLICE OPERATIONS SUPPORT EXPENDITURES**

|                                 | Actual<br>2020-21  | Adopted<br>Budget<br>2021-22 | Amended<br>Budget<br>2021-22 | Budget<br>2022-23  | Forecast<br>2023-24 |
|---------------------------------|--------------------|------------------------------|------------------------------|--------------------|---------------------|
| <b>EXPENDITURES BY CATEGORY</b> |                    |                              |                              |                    |                     |
| Salaries & Wages                | \$302,439          | \$350,699                    | \$350,699                    | \$362,150          | \$374,825           |
| Benefits                        | \$147,201          | \$187,237                    | \$187,237                    | \$198,083          | \$210,560           |
| Services & Supplies             | \$469,140          | \$591,857                    | \$734,307                    | \$683,350          | \$683,350           |
| Internal Service Fund Charges   | \$972,181          | \$843,719                    | \$843,719                    | \$1,213,776        | \$1,048,784         |
| Utilities                       | \$14,217           | \$23,763                     | \$23,763                     | \$29,263           | \$29,263            |
| Contracted Services             | \$292,250          | \$433,710                    | \$433,710                    | \$250,850          | \$250,850           |
| Capital Outlay                  | \$24,219           | \$3,000                      | \$38,000                     | \$67,000           | \$29,547            |
| Capital Outlay - ISF            | \$35,867           |                              | \$9,738                      | \$117,000          |                     |
| Other                           | \$7,055            |                              |                              |                    |                     |
| <b>TOTAL EXPENDITURES</b>       | <b>\$2,264,570</b> | <b>\$2,433,985</b>           | <b>\$2,621,173</b>           | <b>\$2,921,472</b> | <b>\$2,627,179</b>  |

|   |                    |                    |                    |                    |                    |
|---|--------------------|--------------------|--------------------|--------------------|--------------------|
| <b>FUNDING</b>                          |                    |                    |                    |                    |                    |
| General Fund                            | \$2,208,935        | \$2,380,985        | \$2,472,785        | \$2,836,472        | \$2,547,632        |
| State Seizure/Special Activity Fund     | \$17,717           |                    | \$35,000           | \$35,000           | \$29,547           |
| Vehicle Abatement                       | \$35,867           |                    | \$9,738            |                    |                    |
| Local Law Enforcement Block Grant - Fed |                    |                    | \$50,000           |                    |                    |
| Federal Asset Seizure Fund              |                    |                    | \$650              |                    |                    |
| Enforcement Grants                      | \$2,051            | \$53,000           | \$53,000           | \$50,000           | \$50,000           |
| <b>TOTAL FUNDING</b>                    | <b>\$2,264,570</b> | <b>\$2,433,985</b> | <b>\$2,621,173</b> | <b>\$2,921,472</b> | <b>\$2,627,179</b> |



## Police - Other Contracts

Currently, crossing guard services are provided to Dublin Unified School District schools at 15 crossing sites throughout the City. The crossing guards assist elementary students in crossing heavily traveled streets on their way to and from school. Services are provided at these locations for four hours per day, in accordance with the Dublin Unified School District regular school schedule. Crossing guard services are provided to the City under private contract. The contractor provides the recruitment, training, supervision, and substitute personnel associated with the program management.

**Figure 35| POLICE – OTHER CONTRACTS EXPENDITURES**

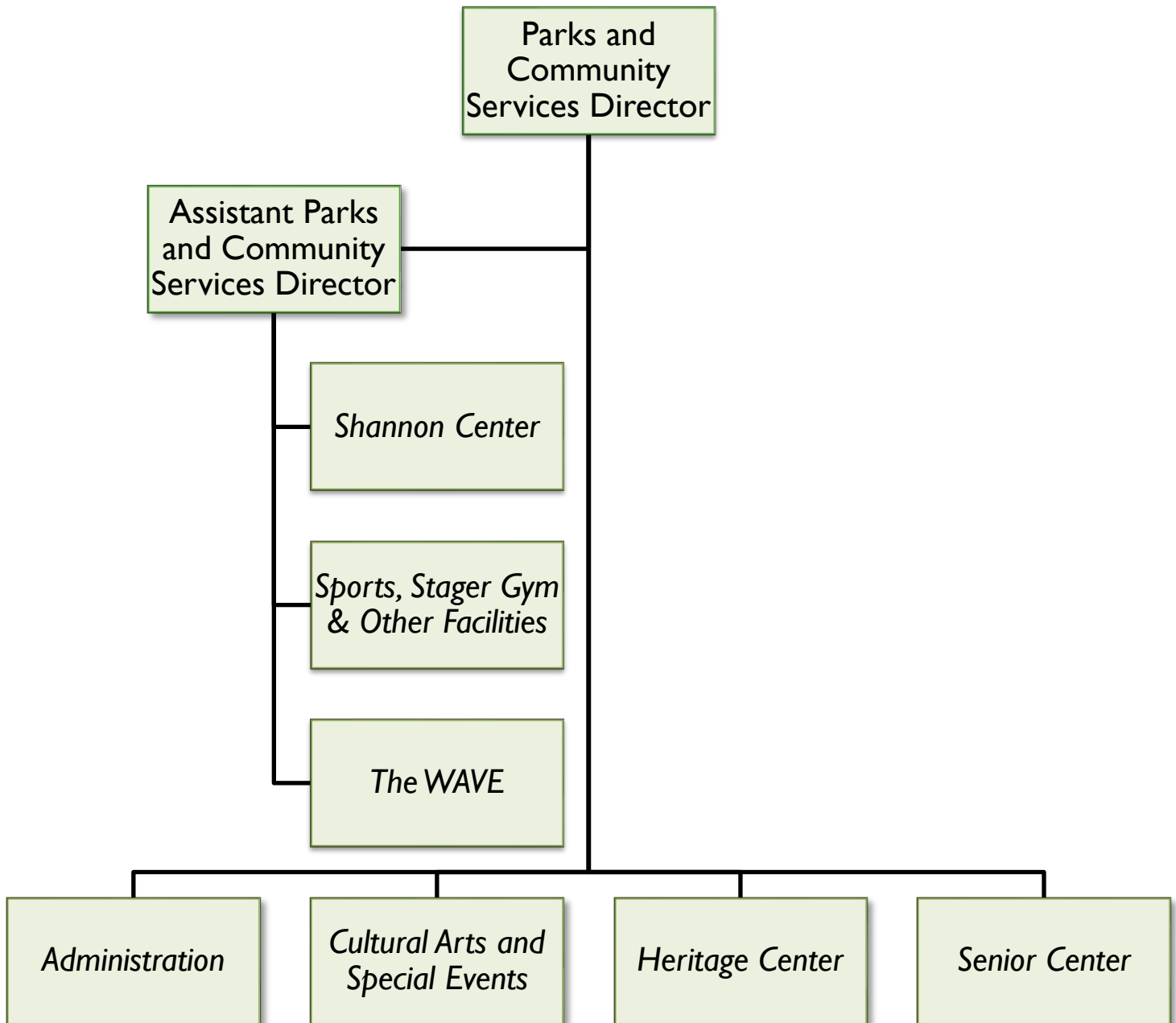
|                                 | Actual<br>2020-21 | Adopted<br>Budget<br>2021-22 | Amended<br>Budget<br>2021-22 | Budget<br>2022-23 | Forecast<br>2023-24 |
|---------------------------------|-------------------|------------------------------|------------------------------|-------------------|---------------------|
| <b>EXPENDITURES BY CATEGORY</b> |                   |                              |                              |                   |                     |
| Contracted Services             | \$63,519          | \$254,608                    | \$275,697                    | \$307,732         | \$307,732           |
| <b>TOTAL EXPENDITURES</b>       | <b>\$63,519</b>   | <b>\$254,608</b>             | <b>\$275,697</b>             | <b>\$307,732</b>  | <b>\$307,732</b>    |
| <b>FUNDING</b>                  |                   |                              |                              |                   |                     |
| General Fund                    | \$63,519          | \$254,608                    | \$275,697                    | \$307,732         | \$307,732           |
| <b>TOTAL FUNDING</b>            | <b>\$63,519</b>   | <b>\$254,608</b>             | <b>\$275,697</b>             | <b>\$307,732</b>  | <b>\$307,732</b>    |





# Parks and Community Services

Chart 10| Parks and Community Services Organizational Chart



## Parks and Community Services

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### Description:

The Parks and Community Services (PCS) Department develops and implements quality programs that encourage healthy lifestyles, preserves the City's heritage, provide recreational experiences, and strengthens the community image. The Department budget is broken down into two functional areas (Administration, and Cultural and Special Events), and five facilities (Heritage Center, Senior Center, Shannon Center, Stager Gymnasium, and The Wave). Each facility budget includes expenditures associated with recreational programs housed at that facility, as well as facility rentals and operations.

### Accomplishments for 2020-21 and 2021-2022:

- Completed Public Art projects at Jordan Ranch Park, Clover Park, Dougherty Hills Dog Park, Butterfly Knoll Park, Imagination Playground, and Sean Diamond Park.
- Continued the Utility Box Painting Public Art Project which included ten utility boxes painted each year.
- Implemented two temporary Public Art programs: A 40<sup>th</sup> Anniversary Lawn Display to be unveiled in the Summer of 2022 and a Recovered Wood Art Project to be unveiled in Spring of 2022.
- Initiated the Heritage Park Public Art project that includes a monumental sculpture and artistic park features. Selection and approval took place in Fiscal Year 2021-22 and will be completed in Fiscal Year 2022-23.
- Completed an inventory of all City-owned and privately-owned Public Art and developed a website to highlight the Public Art collections.
- Raised over \$50,000 in financial and in-kind sponsorships to support Citywide Special Events and Programs.
- Completed Senior Center improvements, including replacement of furniture, walk-off mats, window shades, and the ballroom floor.
- Named the Ballroom at the Senior Center the "Alamilla Springs" Ballroom and designed new marketing materials.
- Implemented the Heritage Park Memorial Program that includes memorial benches, boulders, pavers, and plaques for sale.
- Implemented all Facility Rental Applications to be taken online including banquet rooms, classrooms, and basketball and tennis court rentals.
- Collaborated with East Bay City agencies to offer joint virtual contracted classes to increase participation and decrease cancellations resulting from the Covid-19 pandemic.
- Implemented the Park Monitor Program to facilitate park patrons, facility user groups, and encourage adherence to established rules, regulations, and the Dublin municipal code.
- Developed an amenities-based pricing strategy for facility rentals for the use of additional items such as linens and cocktail tables, creating a "one-stop-shop."
- In accordance with County and State Guidelines, The Wave Waterpark successfully reopened to the public for programming including recreation swim, fitness swimming and water play.
- Implemented ePACT, a health and safety software that provides secure, digital, contactless check-in and check-out, for recreation programs.



## Parks and Community Services

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### Objectives for Fiscal Year 2022-2023 and 2023-2024:

- Complete Public Art projects that are currently in progress, including Heritage Park, Don Biddle Park, and Downtown Dublin.
- With coordination from the US Army, complete the restoration and relocation of the historic Camp Parks sign.
- Complete the design of the Cultural Arts Center, located in the vacated Police Services wing of Civic Center.
- Continue to implement the Utility Box Painting Public Art project and other Temporary Art projects.
- Implement the recently approved Adopt-A-Bench Program.
- Work with the Public Works Department in the completion of construction for Fallon Sports Park Phase 3 and implement new adult cricket and volleyball leagues
- Work with the Public Works Department for the completion of construction for the First Phase of the Iron Horse Nature Park and Trail by December 31, 2023.
- Work with the Public Works Department to complete the design and construction documents for the opening of Wallis Ranch Community Park.

### Budget Highlights:

- Implemented cost recovery goals by aligning fees with cost recovery objectives.



## Parks and Community Services

**Figure 36| PARKS AND COMMUNITY SERVICES EXPENDITURES**

|                                    | Actual<br>2020-21  | Adopted<br>Budget<br>2021-22 | Amended<br>Budget<br>2021-22 | Budget<br>2022-23  | Forecast<br>2023-24 |
|------------------------------------|--------------------|------------------------------|------------------------------|--------------------|---------------------|
| <b>EXPENDITURES BY CATEGORY</b>    |                    |                              |                              |                    |                     |
| Salaries & Wages                   | \$2,787,866        | \$3,881,338                  | \$3,881,338                  | \$4,195,737        | \$4,384,688         |
| Benefits                           | \$973,135          | \$1,017,325                  | \$1,017,325                  | \$1,010,322        | \$1,076,041         |
| Services & Supplies                | \$227,215          | \$687,616                    | \$737,171                    | \$821,588          | \$813,669           |
| Internal Service Fund Charges      | \$617,342          | \$688,693                    | \$688,693                    | \$809,285          | \$803,397           |
| Utilities <sup>(1)</sup>           | \$466,138          | \$519,821                    | \$525,621                    | \$43,526           | \$48,845            |
| Contracted Services <sup>(1)</sup> | \$965,272          | \$1,513,190                  | \$2,126,765                  | \$1,446,427        | \$1,468,426         |
| Professional Consulting            |                    | \$3,513                      | \$23,513                     | \$20,000           | \$20,000            |
| Capital Outlay                     | \$73,216           | \$33,040                     | \$113,930                    | \$169,820          | \$620               |
| Capital Outlay - ISF               |                    | \$8,200                      | \$8,200                      | \$17,380           | \$980               |
| <b>TOTAL EXPENDITURES</b>          | <b>\$6,110,183</b> | <b>\$8,352,736</b>           | <b>\$9,122,556</b>           | <b>\$8,534,085</b> | <b>\$8,616,666</b>  |
| <b>FUNDING</b>                     |                    |                              |                              |                    |                     |
| General Fund                       | \$6,034,954        | \$8,248,495                  | \$8,998,315                  | \$8,453,835        | \$8,536,416         |
| Public Art Fund                    | \$50,298           | \$80,000                     | \$100,000                    | \$80,250           | \$80,250            |
| ISF – Equipment                    | \$24,931           | \$24,241                     | \$24,241                     |                    |                     |
| <b>TOTAL FUNDING</b>               | <b>\$6,110,183</b> | <b>\$8,352,736</b>           | <b>\$9,122,556</b>           | <b>\$8,534,085</b> | <b>\$8,616,666</b>  |

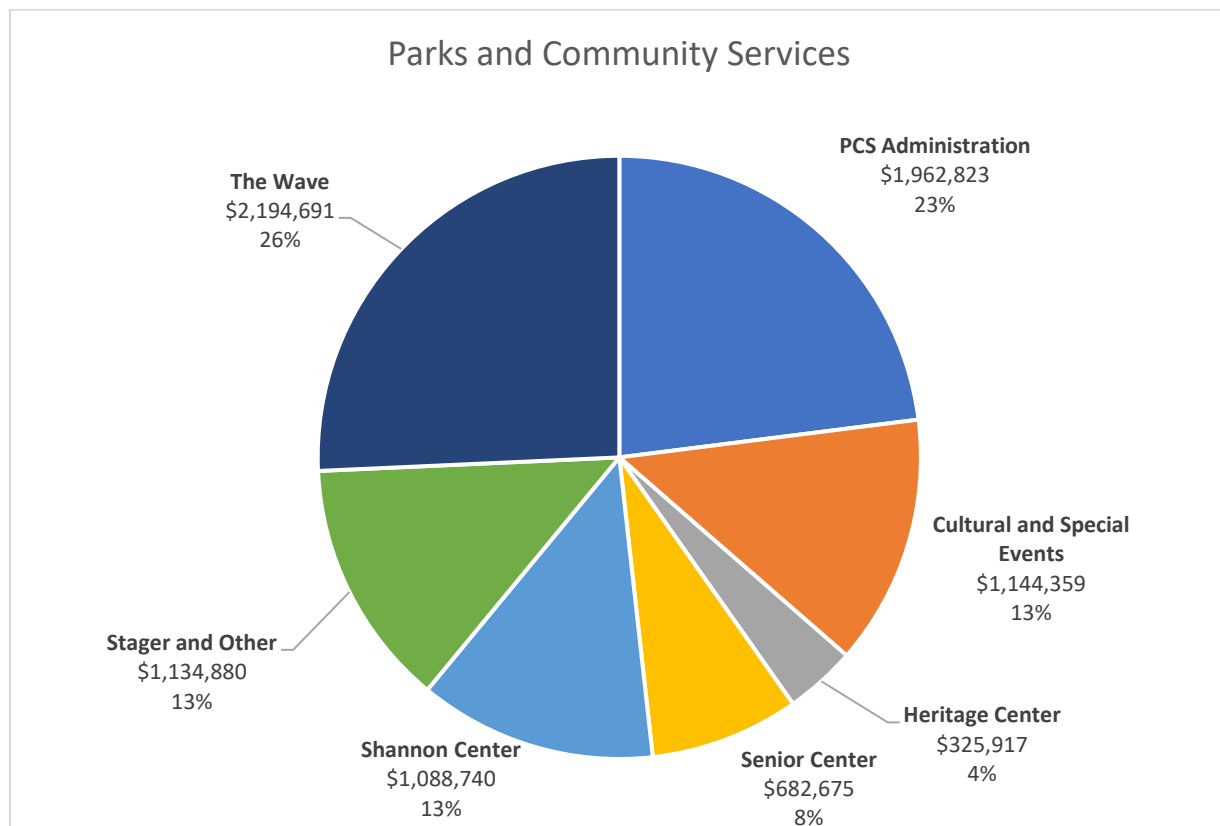
<sup>(1)</sup> Utilities, except cellular phone and utilities cost reimbursement to Dublin Unified School District, and building maintenance costs are budgeted in Public Works starting Fiscal Year 2022-23 due to program realignment



## Parks and Community Services

### Parks and Community Services Personnel Allocation

|                                       | Actual<br>2020-21 | Adopted<br>Budget<br>2021-22 | Amended<br>Budget<br>2021-22 | Budget<br>2022-23 | Forecast<br>2023-24 |
|---------------------------------------|-------------------|------------------------------|------------------------------|-------------------|---------------------|
| <b>PERSONNEL ALLOCATION</b>           |                   |                              |                              |                   |                     |
| Parks & Comm. Services Director       | 1.00              | 1.00                         | 1.00                         | 1.00              | 1.00                |
| Asst. Parks & Comm. Services Dir.     | 1.00              | 1.00                         | 1.00                         | 1.00              | 1.00                |
| Graphic Design & Comm.<br>Coordinator | 1.00              | 1.00                         | 1.00                         | 1.00              | 1.00                |
| Heritage & Cultural Arts Manager      | 1.00              | 1.00                         | 1.00                         | 1.00              | 1.00                |
| Management Analyst I/II               | 2.00              | 2.00                         | 2.00                         | 2.00              | 2.00                |
| Office Assistant II                   | 1.00              | 1.00                         | 1.00                         | 1.00              | 1.00                |
| Recreation Coordinator                | 6.00              | 7.00                         | 7.00                         | 7.00              | 7.00                |
| Recreation Manager                    | 1.00              | 1.00                         | 1.00                         | 1.00              | 1.00                |
| Recreation Supervisor                 | 3.00              | 3.00                         | 3.00                         | 3.00              | 3.00                |
| Recreation Technician                 | 3.00              | 3.00                         | 2.00                         | 2.00              | 2.00                |
| Senior Office Assistant               | 2.00              | 2.00                         | 3.00                         | 3.00              | 3.00                |
| <b>TOTAL POSITIONS</b>                | <b>22.00</b>      | <b>23.00</b>                 | <b>23.00</b>                 | <b>23.00</b>      | <b>23.00</b>        |



## Parks and Community Services Administration

This division manages the Department's accounts payable function, contract management, and policy review and development. Additionally, the division provides oversight of the City's Parks and Community Services Commission, Heritage and Cultural Arts Commission, Human Services Commission, Senior Center Advisory Committee, Youth Advisory Committee, registration software, and supports the public's interface with online services. The division also identifies sponsorship and grant opportunities to support programs and events and adjusts procedures to meet business needs.

**Figure 37| PARKS AND COMMUNITY SERVICES ADMINISTRATION EXPENDITURES**

|                                 | Actual<br>2020-21  | Adopted<br>Budget<br>2021-22 | Amended<br>Budget<br>2021-22 | Budget<br>2022-23  | Forecast<br>2023-24 |
|---------------------------------|--------------------|------------------------------|------------------------------|--------------------|---------------------|
| <b>EXPENDITURES BY CATEGORY</b> |                    |                              |                              |                    |                     |
| Salaries & Wages                | \$676,409          | \$716,622                    | \$716,622                    | \$877,168          | \$907,522           |
| Benefits                        | \$244,204          | \$255,607                    | \$255,607                    | \$328,745          | \$350,681           |
| Services & Supplies             | \$42,464           | \$117,093                    | \$117,093                    | \$96,250           | \$96,250            |
| Internal Service Fund Charges   | \$315,736          | \$416,285                    | \$416,285                    | \$417,660          | \$412,646           |
| Contracted Services             | \$149,313          | \$172,187                    | \$190,187                    | \$223,000          | \$239,050           |
| Professional Consulting         |                    | \$3,513                      | \$3,513                      | \$20,000           | \$20,000            |
| <b>TOTAL EXPENDITURES</b>       | <b>\$1,428,125</b> | <b>\$1,681,307</b>           | <b>\$1,699,307</b>           | <b>\$1,962,823</b> | <b>\$2,026,149</b>  |
| <b>FUNDING</b>                  |                    |                              |                              |                    |                     |
| General Fund                    | \$1,428,125        | \$1,681,307                  | \$1,699,307                  | \$1,962,823        | \$2,026,149         |
| <b>TOTAL FUNDING</b>            | <b>\$1,428,125</b> | <b>\$1,681,307</b>           | <b>\$1,699,307</b>           | <b>\$1,962,823</b> | <b>\$2,026,149</b>  |



## Cultural Arts and Special Events

The Cultural Arts budget includes performing and visual arts classes; public art projects that are not associated with a current Capital Improvement Project (for example, utility boxes, temporary art projects, or repairs); and City-presented performances. This budget also includes the Arts Space Grant program, which provides City support of performances and arts programs sponsored by outside organizations on City property for the benefit of the public. The Special Events budget includes the St. Patrick's Day Festival, Splatter, the Shamrock Run, Concerts; smaller seasonal events, such as the Farmers' Market, Harvest Fair, Holiday Tree Lighting, Eggstravaganza; outdoor movies and campouts; and one-time special events, such as groundbreakings and ribbon cuttings for new City parks and facilities. All special events and programs are expected to be held as budgeted during the upcoming fiscal year. Decisions regarding special events will be made on a case-by-case basis as the current conditions call for at the time.

**Figure 38| CULTURAL ARTS AND SPECIAL EVENTS EXPENDITURES**

|                                 | Actual<br>2020-21 | Adopted<br>Budget<br>2021-22 | Amended<br>Budget<br>2021-22 | Budget<br>2022-23  | Forecast<br>2023-24 |
|---------------------------------|-------------------|------------------------------|------------------------------|--------------------|---------------------|
| <b>EXPENDITURES BY CATEGORY</b> |                   |                              |                              |                    |                     |
| Salaries & Wages                | \$304,788         | \$347,425                    | \$347,425                    | \$342,914          | \$372,681           |
| Benefits                        | \$121,300         | \$133,545                    | \$133,545                    | \$119,317          | \$126,979           |
| Services & Supplies             | \$54,703          | \$160,772                    | \$160,772                    | \$233,727          | \$223,188           |
| Utilities                       | \$61              |                              |                              |                    |                     |
| Contracted Services             | \$87,403          | \$244,900                    | \$310,900                    | \$368,401          | \$370,030           |
| Professional Consulting         |                   |                              | \$20,000                     |                    |                     |
| Capital Outlay                  | \$4,755           |                              |                              | \$80,000           |                     |
| <b>TOTAL EXPENDITURES</b>       | <b>\$573,011</b>  | <b>\$886,642</b>             | <b>\$972,642</b>             | <b>\$1,144,359</b> | <b>\$1,092,878</b>  |
| <b>FUNDING</b>                  |                   |                              |                              |                    |                     |
| General Fund                    | \$522,713         | \$806,642                    | \$872,642                    | \$1,064,109        | \$1,012,628         |
| Public Art Fund                 | \$50,298          | \$80,000                     | \$100,000                    | \$80,250           | \$80,250            |
| <b>TOTAL FUNDING</b>            | <b>\$573,011</b>  | <b>\$886,642</b>             | <b>\$972,642</b>             | <b>\$1,144,359</b> | <b>\$1,092,878</b>  |



## Heritage Center

The Heritage Center budget funds operations and programming for Dublin's historical facilities – Heritage Park and Museums, the Dublin Pioneer Cemetery, and the Dublin Camp Parks Military History Center. In addition to building-related costs, this budget funds temporary exhibits; care for museum collections; historical vehicles and support for rentals of Old St. Raymond Church and the Sunday School Barn and burials in the Cemetery.

**Figure 39| HERITAGE CENTER EXPENDITURES**

|                                    | Actual<br>2020-21 | Adopted<br>Budget<br>2021-22 | Amended<br>Budget<br>2021-22 | Budget<br>2022-23 | Forecast<br>2023-24 |
|------------------------------------|-------------------|------------------------------|------------------------------|-------------------|---------------------|
| <b>EXPENDITURES BY CATEGORY</b>    |                   |                              |                              |                   |                     |
| Salaries & Wages                   | \$146,174         | \$121,848                    | \$121,848                    | \$163,852         | \$170,933           |
| Benefits                           | \$85,997          | \$49,766                     | \$49,766                     | \$49,634          | \$52,811            |
| Services & Supplies                | \$17,923          | \$30,952                     | \$30,952                     | \$27,411          | \$23,111            |
| Internal Service Fund Charges      | \$18,057          | \$24,306                     | \$24,306                     | \$30,650          | \$30,582            |
| Utilities <sup>(1)</sup>           | \$35,812          | \$38,959                     | \$38,959                     | \$3,000           | \$3,300             |
| Contracted Services <sup>(1)</sup> | \$48,784          | \$106,575                    | \$106,575                    | \$51,370          | \$51,370            |
| <b>TOTAL EXPENDITURES</b>          | <b>\$352,746</b>  | <b>\$372,406</b>             | <b>\$372,406</b>             | <b>\$325,917</b>  | <b>\$332,107</b>    |

|                      |                  |                  |                  |                  |                  |
|----------------------|------------------|------------------|------------------|------------------|------------------|
| <b>FUNDING</b>       |                  |                  |                  |                  |                  |
| General Fund         | \$352,746        | \$372,406        | \$372,406        | \$325,917        | \$332,107        |
| <b>TOTAL FUNDING</b> | <b>\$352,746</b> | <b>\$372,406</b> | <b>\$372,406</b> | <b>\$325,917</b> | <b>\$332,107</b> |

<sup>(1)</sup> Utilities, except cellular phone, and building maintenance costs are budgeted in Public Works starting Fiscal Year 2022-23 due to program realignment





## Senior Center

The Dublin Senior Center offers a variety of senior classes, activities, events, and programs that engage the mind, body, and spirit. It also provides a daily lunch program and a variety of free health and informational services to seniors throughout the year. The facility has its own library, with computers and wi-fi access. Additionally, the ballroom, which can seat approximately 250 guests, can be rented to host a wedding, fundraiser, or any other event. The budget includes expenditures related to facility operations and rentals, as well as senior program activities. All Senior Center programs are operating as budgeted and slowly recovering from the impacts of COVID-19.

**Figure 40| SENIOR CENTER EXPENDITURES**

|                                    | Actual<br>2020-21 | Adopted<br>Budget<br>2021-22 | Amended<br>Budget<br>2021-22 | Budget<br>2022-23 | Forecast<br>2023-24 |
|------------------------------------|-------------------|------------------------------|------------------------------|-------------------|---------------------|
| <b>EXPENDITURES BY CATEGORY</b>    |                   |                              |                              |                   |                     |
| Salaries & Wages                   | \$247,960         | \$281,230                    | \$281,230                    | \$398,956         | \$415,284           |
| Benefits                           | \$91,602          | \$89,156                     | \$89,156                     | \$141,130         | \$151,168           |
| Services & Supplies                | \$6,830           | \$22,791                     | \$25,828                     | \$24,530          | \$24,380            |
| Internal Service Fund Charges      | \$122,822         | \$87,815                     | \$87,815                     | \$60,597          | \$60,462            |
| Utilities <sup>(1)</sup>           | \$34,765          | \$49,099                     | \$49,099                     | \$6,600           | \$7,300             |
| Contracted Services <sup>(1)</sup> | \$87,982          | \$117,470                    | \$131,121                    | \$50,862          | \$52,818            |
| Capital Outlay                     | \$65,691          |                              | \$80,890                     |                   |                     |
| <b>TOTAL EXPENDITURES</b>          | <b>\$657,652</b>  | <b>\$647,561</b>             | <b>\$745,139</b>             | <b>\$682,675</b>  | <b>\$711,412</b>    |
| <b>FUNDING</b>                     |                   |                              |                              |                   |                     |
| General Fund                       | \$657,652         | \$647,561                    | \$745,139                    | \$682,675         | \$711,412           |
| <b>TOTAL FUNDING</b>               | <b>\$657,652</b>  | <b>\$647,561</b>             | <b>\$745,139</b>             | <b>\$682,675</b>  | <b>\$711,412</b>    |

<sup>(1)</sup> Utilities, except cellular phone, and building maintenance costs are budgeted in Public Works starting Fiscal Year 2022-23 due to program realignment



## Shannon Center

The Shannon Community Center is 19,700 square feet and provides a banquet hall for 300 people, a teaching kitchen, two preschool classrooms, flexible meeting rooms, and staff offices. The budget includes expenditures related to facility operations and rentals, as well as a variety of recreational and program activities such as Dublin Preschool, Youth/Adult Contract Instructional Classes, and Camps. The budget provides After-School Recreation and After-School LEAD (Leadership Experience and Development) programs at all public elementary and middle schools in Dublin. In addition, Dublin LEAD is offered to teens so they may receive training in various job-related skills. Programs are being offered as budgeted this fiscal year.

**Figure 41| SHANNON CENTER EXPENDITURES**

|                                    | Actual<br>2020-21  | Adopted<br>Budget<br>2021-22 | Amended<br>Budget<br>2021-22 | Budget<br>2022-23  | Forecast<br>2023-24 |
|------------------------------------|--------------------|------------------------------|------------------------------|--------------------|---------------------|
| <b>EXPENDITURES BY CATEGORY</b>    |                    |                              |                              |                    |                     |
| Salaries & Wages                   | \$607,873          | \$702,100                    | \$702,100                    | \$710,588          | \$743,926           |
| Benefits                           | \$121,071          | \$115,687                    | \$115,687                    | \$98,816           | \$105,165           |
| Services & Supplies                | \$22,071           | \$56,995                     | \$53,345                     | \$73,099           | \$81,699            |
| Internal Service Fund Charges      | \$135,796          | \$136,046                    | \$136,046                    | \$117,380          | \$117,118           |
| Utilities <sup>(1)</sup>           | \$49,100           | \$47,583                     | \$47,583                     | \$9,420            | \$9,620             |
| Contracted Services <sup>(1)</sup> | \$103,907          | \$185,599                    | \$271,430                    | \$79,438           | \$81,202            |
| Capital Outlay                     | \$2,769            | \$4,360                      | \$4,360                      | \$0                | \$0                 |
| <b>TOTAL EXPENDITURES</b>          | <b>\$1,042,588</b> | <b>\$1,248,370</b>           | <b>\$1,330,551</b>           | <b>\$1,088,740</b> | <b>\$1,138,729</b>  |
| <b>FUNDING</b>                     |                    |                              |                              |                    |                     |
| General Fund                       | \$1,042,588        | \$1,248,370                  | \$1,330,551                  | \$1,088,740        | \$1,138,729         |
| <b>TOTAL FUNDING</b>               | <b>\$1,042,588</b> | <b>\$1,248,370</b>           | <b>\$1,330,551</b>           | <b>\$1,088,740</b> | <b>\$1,138,729</b>  |

<sup>(1)</sup> Utilities, except cellular phone, and building maintenance costs are budgeted in Public Works starting Fiscal Year 2022-23 due to program realignment



## Sports, Stager Gym, and Other Facilities

Dublin residents of all ages actively use recreation facilities to participate in sports and fitness programs. The Sports, Stager Gymnasium and Other Facilities Division comprises youth and adult sports, contracted sport programs, operations, rentals, and programming at Stager Gym, the Civic Center (Regional Meeting Room and City Council Chambers), the Library (Community Room and Program Room), and citywide sports fields, tennis courts, parks, and picnic areas. The budget includes expenditures related to facility operations and rentals, as well as programming held at various locations. Recovery from COVID-19 is well underway and expected to continue during this fiscal year.

**Figure 42| SPORTS, STAGER GYM, AND OTHER FACILITIES EXPENDITURES**

|                                    | Actual<br>2020-21 | Adopted<br>Budget<br>2021-22 | Amended<br>Budget<br>2021-22 | Budget<br>2022-23  | Forecast<br>2023-24 |
|------------------------------------|-------------------|------------------------------|------------------------------|--------------------|---------------------|
| <b>EXPENDITURES BY CATEGORY</b>    |                   |                              |                              |                    |                     |
| Salaries & Wages                   | \$204,050         | \$482,405                    | \$482,405                    | \$445,496          | \$465,318           |
| Benefits                           | \$101,555         | \$145,635                    | \$145,635                    | \$96,728           | \$102,341           |
| Services & Supplies                | \$23,761          | \$62,704                     | \$66,072                     | \$92,794           | \$93,734            |
| Utilities <sup>(1)</sup>           | \$15,967          | \$18,720                     | \$24,520                     | \$24,506           | \$28,625            |
| Contracted Services <sup>(1)</sup> | \$184,839         | \$286,110                    | \$506,362                    | \$473,756          | \$474,356           |
| Capital Outlay                     |                   | \$1,180                      | \$1,180                      | \$620              | \$620               |
| Capital Outlay - ISF               |                   |                              |                              | \$980              | \$980               |
| <b>TOTAL EXPENDITURES</b>          | <b>\$530,172</b>  | <b>\$996,754</b>             | <b>\$1,226,174</b>           | <b>\$1,134,880</b> | <b>\$1,165,975</b>  |

|                      |                  |                  |                    |                    |                    |
|----------------------|------------------|------------------|--------------------|--------------------|--------------------|
| <b>FUNDING</b>       |                  |                  |                    |                    |                    |
| General Fund         | \$530,172        | \$996,754        | \$1,226,174        | \$1,134,880        | \$1,165,975        |
| <b>TOTAL FUNDING</b> | <b>\$530,172</b> | <b>\$996,754</b> | <b>\$1,226,174</b> | <b>\$1,134,880</b> | <b>\$1,165,975</b> |

<sup>(1)</sup> Utilities, except cellular phone and utilities cost reimbursement to Dublin Unified School District, and building maintenance costs are budgeted in Public Works starting Fiscal Year 2022-23 due to program realignment



## The Wave

The Wave is the City of Dublin's state-of-the-art, 31,000-square foot aquatics facility anchored by a natatorium (indoor pool), outdoor sports pool, waterslide tower, splash zone with water play features, concessions building, and community room. The budget includes expenditures related to aquatics programming (swim lessons, recreational and competitive swimming, and fitness classes), waterpark operations including concessions, facility rentals, and general operations. Swim Lessons continue to recover from the impacts of COVID-19. In this two-year budget cycle, swim lessons are budgeted at 75% for year one, and 90% for year two of a normal operational year. This budget also includes facility preventative and ongoing maintenance, as equipment and pool parts begin to reach the end of their life cycle. Additionally, revenue generating expenses are included in this budget, such as the purchase of three new cabanas which are the most popular rentable feature during waterpark season. Other purchases include bleachers to accommodate additional seating, which will make the Paul McCreary Sports Pool a more attractive hosting location for swim meet and water polo matches.

**Figure 43| THE WAVE EXPENDITURES**

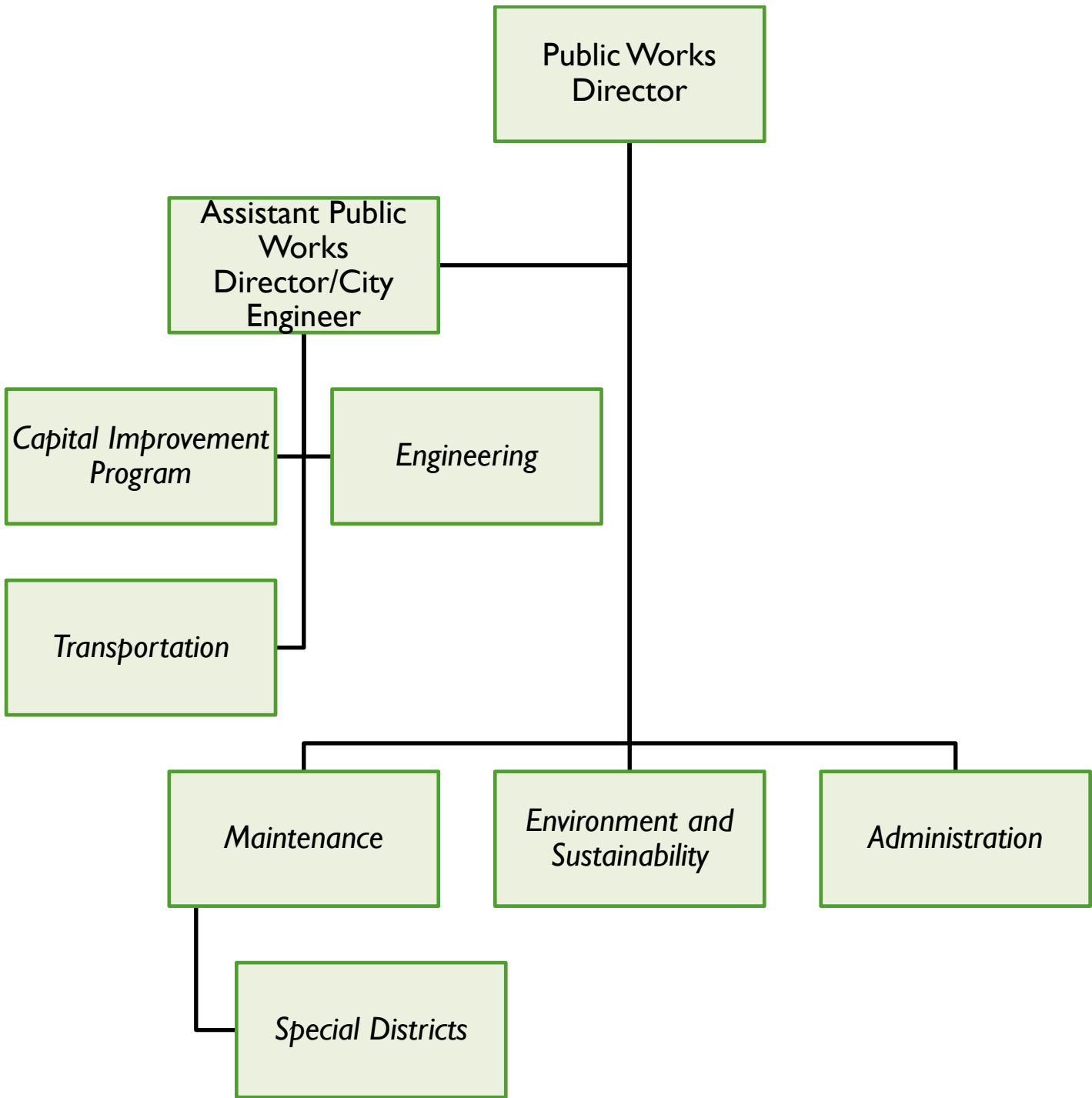
|                                    | Actual<br>2020-21  | Adopted<br>Budget<br>2021-22 | Amended<br>Budget<br>2021-22 | Budget<br>2022-23  | Forecast<br>2023-24 |
|------------------------------------|--------------------|------------------------------|------------------------------|--------------------|---------------------|
| <b>EXPENDITURES BY CATEGORY</b>    |                    |                              |                              |                    |                     |
| Salaries & Wages                   | \$600,612          | \$1,229,708                  | \$1,229,708                  | \$1,256,764        | \$1,309,024         |
| Benefits                           | \$207,405          | \$227,929                    | \$227,929                    | \$175,952          | \$186,896           |
| Services & Supplies                | \$59,463           | \$236,309                    | \$283,109                    | \$273,777          | \$271,307           |
| Internal Service Fund Charges      | \$24,931           | \$24,241                     | \$24,241                     | \$182,998          | \$182,589           |
| Utilities <sup>(1)</sup>           | \$330,433          | \$365,460                    | \$365,460                    |                    |                     |
| Contracted Services <sup>(1)</sup> | \$303,045          | \$400,349                    | \$610,190                    | \$199,600          | \$199,600           |
| Capital Outlay                     |                    | \$27,500                     | \$27,500                     | \$89,200           |                     |
| Capital Outlay - ISF               |                    | \$8,200                      | \$8,200                      | \$16,400           |                     |
| <b>TOTAL EXPENDITURES</b>          | <b>\$1,525,888</b> | <b>\$2,519,696</b>           | <b>\$2,776,337</b>           | <b>\$2,194,691</b> | <b>\$2,149,416</b>  |
| <b>FUNDING</b>                     |                    |                              |                              |                    |                     |
| General Fund                       | \$1,500,957        | \$2,495,455                  | \$2,752,096                  | \$2,194,691        | \$2,149,416         |
| ISF - Equipment                    | \$24,931           | \$24,241                     | \$24,241                     |                    |                     |
| <b>TOTAL FUNDING</b>               | <b>\$1,525,888</b> | <b>\$2,519,696</b>           | <b>\$2,776,337</b>           | <b>\$2,194,691</b> | <b>\$2,149,416</b>  |

<sup>(1)</sup> Utilities and building maintenance costs are budgeted in Public Works starting Fiscal Year 2022-23 due to program realignment



# Public Works

Chart 11 | Public Works Organizational Chart



### Description:

The Public Works Department is responsible for developing, operating, and maintaining City infrastructure. The Department includes Administration, Engineering, Environment and Sustainability, Maintenance, and Special Districts.

### Accomplishments for 2020-2021 and 2021-2022:

- Completed the City of Dublin Climate Action Plan 2030 and Beyond, establishing strategies and specific activities that will reduce greenhouse gas (GHG) emissions with the goal of reducing GHG emissions to 40% below 1990 levels by 2030 and of being carbon neutral by 2045.
- The Public Safety Complex – Police Services Building won the National American Public Works Association “Project of the Year” for Structure \$ 5 Million but less than \$25 Million category.
- Received the award for 2022 Project of the Year, Structures \$5M to \$25M for the Imagine Playground from the Northern California Chapter of the American Public Works Association.
- Received the award for 2021 Project of the Year, Structures Less than \$5M for Clover Park from the Northern California Chapter of the American Public Works Association.
- Received the award for 2021 Project of the Year, Structures \$5M to \$25M for the Public Safety Complex – Police Services Building from the Northern California Chapter of the American Public Works Association.
- The Public Safety Complex was certified Platinum in the U.S. Green Building Council Leadership in Energy and Environmental Design (LEED) rating system.
- The City of Dublin has the second highest Pavement Condition Index at 84 in the Bay Area.
- Initiated the Residential Default to East Bay Community Energy’s Renewable 100 Electric Power.
- Updated the Discarded Materials Management (formerly Solid Waste Management) Code, including opting into the Alameda County Waste Management Authority Organics Reduction and Recycling Ordinance, to establish consistent countywide standards to meet SB 1383 requirements.
- Prepared the Idle-Free City program, which encourages residents, visitors, employees, and other individuals with City limits not to exceed 30 seconds of idling time in their vehicles.
- Initiated a contract with Willdan Energy Solutions for Energy Efficiency and Infrastructure Improvement Projects (CC 7/20/21).
- Provided support for COVID, such as purchasing of sanitizer, cleaning materials, electrostatic cleaning services, additional janitorial staff to provide for daily cleanings of high touch point areas and implemented weekly park playground sanitizing operation.
- Maintained approximately 176 acres of street, park, and special district landscaping, including mowing of approximately 124 acres of turf.
- Continue the Public-Public Partnership with Parks Reserve Forces Training Area (Camp Parks) through the Intergovernmental Support Agreement (IGSA).
- Utilized SeeClickFix as the City of Dublin’s customer request management tool for approximately 1,900 requests in Fiscal Year 2020-2021 and 2,800 in Fiscal Year 2021-2022.



## Public Works

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- Completed construction of the following projects: Imagine Playground at the Dublin Sports Grounds, Civic Center HVAC and Roof Replacement, Butterfly Knoll Park, Dublin Heritage Park Cemetery Improvements, San Ramon Road Trail LED Light Conversion, Annual Street Resurfacing.
- Completed design and began construction on the following projects: Iron Horse Trail Bridge at Dublin Boulevard, Dublin Boulevard Pavement Rehabilitation, and Cultural Arts Center.
- Completed the Concept Plan for Wallis Ranch Community Park.
- Grants received by the Department:
  - Received a \$1.5M Measure RR: Safe Routes to BART Grant from BART for the Iron Horse Trail Bridge over Dublin Boulevard and a \$72,000 grant from the State of California for the Local Roadway Safety Plan.
  - Received a \$75,000 Measure B Rapid Response Grant for Regional Street Improvements as part of the 2020 Slurry Seal Project.
  - Received a \$26,000 Grant from Bay Area Air Quality Management District (BAAMQD) for the installation of EV Chargers in the City.
  - Received a \$500,000 Grant for the Safe Routes to School Improvements Program.
  - Received a \$267,000 Grant for the Dublin Downtown Streetscape Plan for installation of a mid-block crosswalk on Regional Street.
  - Received a \$94,000 Mini Grant for the Safe Routes to School program.
- Revised the Eastern Dublin Transportation Impact Fee Program.

## Objectives for Fiscal Year 2022-2023 and 2023-2024:

- Increase maintenance efforts throughout the City.
- Continue to implement Climate Action Plan efforts.
- Continue work on the extension of Dublin Blvd. with the Alameda County Transportation Commission.
- Complete the construction of:
  - Don Biddle Community Park
  - Fallon Sports Park Phase 3
  - Citywide Energy Efficiency and Infrastructure Improvements
  - Phase 1 of Iron Horse Nature Park and Open Space.



## Public Works

**Figure 44| PUBLIC WORKS EXPENDITURES**

|  | Actual<br>2020-21   | Adopted<br>Budget<br>2021-22 | Amended<br>Budget<br>2021-22 | Budget<br>2022-23   | Forecast<br>2023-24 |
|--|---------------------|------------------------------|------------------------------|---------------------|---------------------|
| <b>EXPENDITURES BY CATEGORY</b>            |                     |                              |                              |                     |                     |
| Salaries & Wages                           | \$1,761,761         | \$2,182,872                  | \$2,182,872                  | \$2,231,961         | \$2,427,181         |
| Benefits                                   | \$740,637           | \$987,036                    | \$987,036                    | \$1,002,737         | \$1,067,101         |
| Services & Supplies                        | \$220,757           | \$463,287                    | \$576,826                    | \$671,309           | \$751,289           |
| Internal Service Fund Charges              | \$912,206           | \$1,049,551                  | \$1,049,551                  | \$1,356,489         | \$1,297,415         |
| Utilities                                  | \$2,362,586         | \$3,046,027                  | \$3,046,027                  | \$3,932,088         | \$4,087,887         |
| Contracted Services                        | \$15,289,656        | \$17,039,749                 | \$18,361,665                 | \$21,164,598        | \$22,045,592        |
| Professional Consulting                    | \$9,512             | \$50,000                     | \$157,237                    | \$50,000            | \$50,000            |
| Capital Outlay                             |                     | \$23,019                     | \$263,019                    | \$10,500            | \$11,025            |
| <b>TOTAL EXPENDITURES<sup>(1)(2)</sup></b> | <b>\$21,297,114</b> | <b>\$24,841,541</b>          | <b>\$26,624,233</b>          | <b>\$30,419,682</b> | <b>\$31,737,490</b> |

<sup>(1)</sup> Utilities and building maintenance costs for all facilities are budgeted in Public Works starting Fiscal Year 2022-23 due to program realignment

<sup>(2)</sup> Excludes GHADs





## Public Works

### Public Works Funding

|  | Actual<br>2020-21   | Adopted<br>Budget<br>2021-22 | Amended<br>Budget<br>2021-22 | Budget<br>2022-23   | Forecast<br>2023-24 |
|--|---------------------|------------------------------|------------------------------|---------------------|---------------------|
| <b>FUNDING</b>                           |                     |                              |                              |                     |                     |
| General Fund                             | \$11,316,088        | \$13,819,948                 | \$14,422,912                 | \$18,461,455        | \$19,081,966        |
| Developer Deposit                        | \$977,297           | \$1,624,785                  | \$1,633,285                  | \$1,422,067         | \$1,425,247         |
| GF Designated Reserves                   |                     |                              |                              | \$180,000           | \$240,000           |
| Traffic Safety                           | \$173,338           | \$123,600                    | \$176,735                    | \$50,000            | \$84,000            |
| State Gas Tax                            | \$678,314           | \$666,248                    | \$704,638                    | \$1,140,543         | \$1,395,809         |
| Measure B-Bike & Ped                     | \$2,500             | \$18,000                     | \$18,000                     |                     |                     |
| ACTC - Vehicle Registration Fee          | \$262,400           | \$262,400                    | \$262,400                    | \$200,000           | \$100,000           |
| Measure BB-Bike & Ped                    |                     |                              |                              | \$19,080            | \$20,225            |
| Measure D                                | \$69,779            | \$348,870                    | \$614,611                    | \$162,555           | \$367,935           |
| Garbage Service Fund                     | \$6,912,804         | \$6,787,400                  | \$7,594,125                  | \$7,620,000         | \$7,820,000         |
| Local Recycling Programs                 | \$32,282            | \$38,350                     | \$38,350                     | \$36,256            | \$35,902            |
| Storm Water Management                   |                     | \$2,000                      | \$2,000                      |                     |                     |
| Dublin / Dougherty                       | \$2,990             | \$5,000                      | \$5,000                      | \$8,400             | \$11,800            |
| Village Parkway                          | \$2,990             | \$5,000                      | \$5,000                      | \$8,400             | \$11,800            |
| Street Light District 1983-1             | \$245,099           | \$280,130                    | \$280,130                    | \$306,816           | \$319,422           |
| Landscape District Stagecoach 1983-2     | \$40,536            | \$78,138                     | \$78,138                     | \$68,008            | \$70,186            |
| Landscape District Dougherty 1986-1      | \$92,519            | \$135,512                    | \$135,512                    | \$104,414           | \$107,423           |
| Landscape District Santa Rita 1997-1     | \$225,562           | \$363,164                    | \$363,164                    | \$332,028           | \$340,846           |
| Street Light District East Dublin 1999-1 | \$244,969           | \$251,900                    | \$251,900                    | \$269,161           | \$273,900           |
| Dublin Crossing CFD Series 2017-1        | \$8,800             | \$31,096                     | \$31,096                     | \$30,498            | \$31,030            |
| Eastern Dublin Transportation Impact Fee | \$8,847             |                              | \$7,237                      |                     |                     |
| <b>TOTAL FUNDING</b>                     | <b>\$21,297,114</b> | <b>\$24,841,541</b>          | <b>\$26,624,233</b>          | <b>\$30,419,682</b> | <b>\$31,737,490</b> |



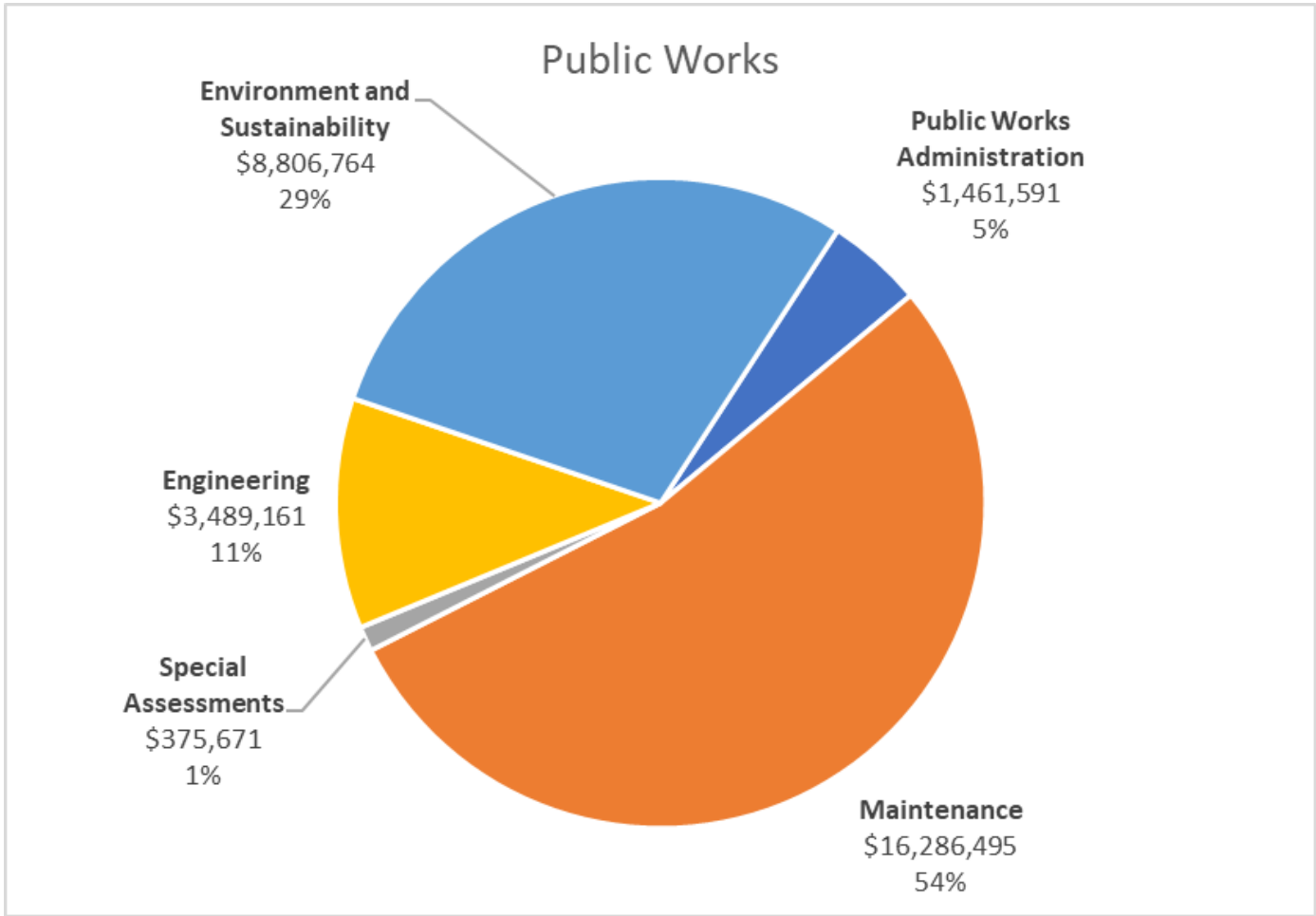
## Public Works

### Public Works Personnel Allocation

|   | Actual<br>2020-21 | Adopted<br>Budget<br>2021-22 | Amended<br>Budget<br>2021-22 | Budget<br>2022-23 | Forecast<br>2023-24 |
|---|-------------------|------------------------------|------------------------------|-------------------|---------------------|
| <b>PERSONNEL ALLOCATION</b>                   |                   |                              |                              |                   |                     |
| Public Works Director/Assistant City Engineer | 1.00              | 1.00                         | 1.00                         | 1.00              | 1.00                |
| Administrative Aide                           | 1.00              | 1.00                         | 1.00                         | 1.00              | 1.00                |
| Assistant Civil Engineer                      |                   |                              | 1.00                         | 1.00              | 1.00                |
| Assistant Civil Engineer (Limited Term)       | 1.00              | 1.00                         |                              |                   |                     |
| Assistant Public Works Dir./City Engineer     | 1.00              | 1.00                         | 1.00                         | 1.00              | 1.00                |
| Associate Civil Engineer                      | 3.00              | 3.00                         | 3.00                         | 3.00              | 3.00                |
| Capital Improvements Program Manager          | 1.00              | 1.00                         | 1.00                         | 1.00              | 1.00                |
| Environmental & Sustain. Manager              | 1.00              | 1.00                         | 1.00                         | 1.00              | 1.00                |
| Environmental Technician                      | 1.00              | 1.00                         | 1.00                         | 1.00              | 1.00                |
| Maintenance Coordinator                       |                   |                              |                              | 1.00              | 1.00                |
| Management Analyst II                         | 1.00              | 1.00                         | 1.00                         | 1.00              | 1.00                |
| Office Assistant II                           | 1.00              | 1.00                         | 1.00                         | 1.00              | 1.00                |
| Parks & Facilities Dev. Coordinator           | 1.00              | 1.00                         | 1.00                         | 1.00              | 1.00                |
| Permit Technician                             | 1.00              | 1.00                         | 1.00                         | 1.00              | 1.00                |
| Public Works Manager (Maintenance)            |                   |                              |                              | 1.00              | 1.00                |
| Public Works Maintenance Superintendent       | 1.00              | 1.00                         | 1.00                         |                   |                     |
| Public Works Trans/Ops Manager                | 1.00              | 1.00                         | 1.00                         | 1.00              | 1.00                |
| Senior Civil Engineer                         | 1.00              | 1.00                         | 1.00                         | 1.00              | 1.00                |
| Senior Public Works Inspector                 | 1.00              | 1.00                         | 1.00                         | 1.00              | 1.00                |
| <b>TOTAL POSITIONS</b>                        | <b>18.00</b>      | <b>18.00</b>                 | <b>18.00</b>                 | <b>19.00</b>      | <b>19.00</b>        |



Public Works



## Public Works Administration

Public Works Administration is responsible for administrative oversight of the Public Works Department. The administrative functions include budgeting, revenue and expense management, customer service, and records maintenance.

**Figure 45| PUBLIC WORKS ADMINISTRATION EXPENDITURES**

|                                 | Actual<br>2020-21  | Adopted<br>Budget<br>2021-22 | Amended<br>Budget<br>2021-22 | Budget<br>2022-23  | Forecast<br>2023-24 |
|---------------------------------|--------------------|------------------------------|------------------------------|--------------------|---------------------|
| <b>EXPENDITURES BY CATEGORY</b> |                    |                              |                              |                    |                     |
| Salaries & Wages                | \$721,709          | \$693,172                    | \$693,172                    | \$551,855          | \$573,243           |
| Benefits                        | \$261,628          | \$264,512                    | \$264,512                    | \$197,342          | \$209,510           |
| Services & Supplies             | \$15,260           | \$43,820                     | \$43,820                     | \$43,280           | \$43,280            |
| Internal Service Fund Charges   | \$398,740          | \$440,451                    | \$440,451                    | \$539,114          | \$531,087           |
| Contracted Services             |                    | \$5,000                      | \$6,500                      | \$130,000          | \$105,000           |
| Capital Outlay                  |                    |                              | \$240,000                    |                    |                     |
| <b>TOTAL EXPENDITURES</b>       | <b>\$1,397,338</b> | <b>\$1,446,955</b>           | <b>\$1,688,455</b>           | <b>\$1,461,591</b> | <b>\$1,462,120</b>  |

|                      |                    |                    |                    |                    |                    |
|----------------------|--------------------|--------------------|--------------------|--------------------|--------------------|
| <b>FUNDING</b>       |                    |                    |                    |                    |                    |
| General Fund         | \$1,313,984        | \$1,446,955        | \$1,688,455        | \$1,461,591        | \$1,462,120        |
| Developer Deposit    | \$83,354           |                    |                    |                    |                    |
| <b>TOTAL FUNDING</b> | <b>\$1,397,338</b> | <b>\$1,446,955</b> | <b>\$1,688,455</b> | <b>\$1,461,591</b> | <b>\$1,462,120</b> |



## Maintenance

The Maintenance Division is responsible for maintaining City buildings, parks, and streets. The Division provides these services through contracts with private companies. The Division also manages the Intergovernmental Support Agreement with Parks Reserve Forces Training Area (Camp Parks) and the Tree City USA program.

**Figure 46| MAINTENANCE EXPENDITURES**

|                                    | Actual<br>2020-21  | Adopted<br>Budget<br>2021-22 | Amended<br>Budget<br>2021-22 | Budget<br>2022-23   | Forecast<br>2023-24 |
|------------------------------------|--------------------|------------------------------|------------------------------|---------------------|---------------------|
| <b>EXPENDITURES BY CATEGORY</b>    |                    |                              |                              |                     |                     |
| Salaries & Wages                   |                    |                              |                              | \$304,466           | \$316,119           |
| Benefits                           |                    |                              |                              | \$142,173           | \$151,066           |
| Services & Supplies                | \$103,445          | \$166,782                    | \$232,332                    | \$390,554           | \$454,162           |
| Internal Service Fund Charges      | \$513,466          | \$609,100                    | \$609,100                    | \$817,375           | \$766,328           |
| Utilities <sup>(1)</sup>           | \$2,362,232        | \$3,045,477                  | \$3,045,477                  | \$3,931,538         | \$4,087,337         |
| Contracted Services <sup>(1)</sup> | \$6,894,474        | \$7,790,859                  | \$7,816,834                  | \$10,689,889        | \$11,090,500        |
| Capital Outlay                     |                    | \$23,019                     | \$23,019                     | \$10,500            | \$11,025            |
| <b>TOTAL EXPENDITURES</b>          | <b>\$9,873,618</b> | <b>\$11,635,237</b>          | <b>\$11,726,762</b>          | <b>\$16,286,495</b> | <b>\$16,876,537</b> |

|  |                    |                     |                     |                     |                     |
|--|--------------------|---------------------|---------------------|---------------------|---------------------|
| <b>FUNDING</b>                           |                    |                     |                     |                     |                     |
| General Fund                             | \$7,943,594        | \$9,490,389         | \$9,490,389         | \$14,212,682        | \$14,640,768        |
| Traffic Safety                           | \$173,338          | \$123,600           | \$176,735           | \$50,000            | \$84,000            |
| State Gas Tax                            | \$678,314          | \$656,248           | \$694,638           | \$1,078,558         | \$1,281,803         |
| ACTC - Vehicle Registration Fee          | \$262,400          | \$262,400           | \$262,400           | \$200,000           | \$100,000           |
| Storm Water Management                   |                    | \$2,000             | \$2,000             |                     |                     |
| Dublin / Dougherty                       | \$2,990            | \$5,000             | \$5,000             | \$5,000             | \$5,000             |
| Village Parkway                          | \$2,990            | \$5,000             | \$5,000             | \$5,000             | \$5,000             |
| Street Light District 1983-1             | \$234,620          | \$267,680           | \$267,680           | \$293,586           | \$305,795           |
| Landscape District Stagecoach 1983-2     | \$36,157           | \$72,688            | \$72,688            | \$19,488            | \$20,462            |
| Landscape District Dougherty 1986-1      | \$86,500           | \$129,062           | \$129,062           | \$51,811            | \$54,402            |
| Landscape District Santa Rita 1997-1     | \$216,562          | \$352,714           | \$352,714           | \$97,290            | \$101,455           |
| Street Light District East Dublin 1999-1 | \$236,153          | \$242,200           | \$242,200           | \$259,186           | \$263,625           |
| Dublin Crossing CFD Series 2017-1        |                    | \$26,256            | \$26,256            | \$13,893            | \$14,226            |
| <b>TOTAL FUNDING</b>                     | <b>\$9,873,618</b> | <b>\$11,635,237</b> | <b>\$11,726,762</b> | <b>\$16,286,495</b> | <b>\$16,876,537</b> |

<sup>(1)</sup> Utilities and building maintenance costs are budgeted in Public Works starting Fiscal Year 2022-23 due to program realignment



## Special (Assessment) Districts

The Public Works Department manages Special Districts, which include two Community Facilities Districts and five Landscaping and Lighting Maintenance Districts. The Community Facilities Districts fund the construction and maintenance of certain public infrastructure improvements within the Dublin Crossing (Boulevard) development project. The five Landscaping and Lighting Maintenance Districts, which include one Citywide district and four area-specific districts, fund the ownership and maintenance of landscaping and street lighting within the public street right-of-way of each district.

**Figure 47| SPECIAL DISTRICTS**

|  | Actual<br>2020-21 | Adopted<br>Budget<br>2021-22 | Amended<br>Budget<br>2021-22 | Budget<br>2022-23 | Forecast<br>2023-24 |
|--|-------------------|------------------------------|------------------------------|-------------------|---------------------|
| <b>EXPENDITURES BY CATEGORY</b>          |                   |                              |                              |                   |                     |
| Services & Supplies                      | \$979             | \$3,250                      | \$3,250                      | \$3,425           | \$3,528             |
| Contracted Services                      | \$46,515          | \$46,090                     | \$46,090                     | \$372,246         | \$379,313           |
| <b>TOTAL EXPENDITURES</b>                | <b>\$47,494</b>   | <b>\$49,340</b>              | <b>\$49,340</b>              | <b>\$375,671</b>  | <b>\$382,840</b>    |
| <b>FUNDING</b>                           |                   |                              |                              |                   |                     |
| Street Light District 1983-1             | \$10,479          | \$12,450                     | \$12,450                     | \$13,230          | \$13,627            |
| Landscape District Stagecoach 1983-2     | \$4,379           | \$5,450                      | \$5,450                      | \$48,520          | \$49,723            |
| Landscape District Dougherty 1986-1      | \$6,020           | \$6,450                      | \$6,450                      | \$52,603          | \$53,021            |
| Landscape District Santa Rita 1997-1     | \$9,000           | \$10,450                     | \$10,450                     | \$234,738         | \$239,392           |
| Street Light District East Dublin 1999-1 | \$8,816           | \$9,700                      | \$9,700                      | \$9,975           | \$10,274            |
| Dublin Crossing CFD Series 2017-1        | \$8,800           | \$4,840                      | \$4,840                      | \$16,605          | \$16,803            |
| <b>TOTAL FUNDING</b>                     | <b>\$47,494</b>   | <b>\$49,340</b>              | <b>\$49,340</b>              | <b>\$375,671</b>  | <b>\$382,840</b>    |



## Engineering

The Engineering Division manages the planning, design, and construction of Capital Improvement Program (CIP) projects including projects for streets, parks, and buildings. These projects include new construction, major capital maintenance, and facility renovation projects. The Division is also responsible for the review, approval, permitting, and inspection of subdivisions, other private development projects, and encroachments within the public street right-of-way or within City property.

The Engineering Division is also responsible for maintaining safety and circulation of all modes of transportation on City streets. The Division represents the City at regional and State transportation agencies and advocates for regional funding for City projects. The Division collects and evaluates traffic data, works with Dublin Police Services to enhance traffic law enforcement, and coordinates with Livermore Amador Valley Transportation Authority, Bay Area Rapid Transit, and neighboring cities on transit planning and operations.

**Figure 48| ENGINEERING EXPENDITURES**

|                                 | Actual<br>2020-21  | Adopted<br>Budget<br>2021-22 | Amended<br>Budget<br>2021-22 | Budget<br>2022-23  | Forecast<br>2023-24 |
|---------------------------------|--------------------|------------------------------|------------------------------|--------------------|---------------------|
| <b>EXPENDITURES BY CATEGORY</b> |                    |                              |                              |                    |                     |
| Salaries & Wages                | \$788,450          | \$1,225,736                  | \$1,225,736                  | \$1,124,390        | \$1,267,019         |
| Benefits                        | \$400,731          | \$618,089                    | \$618,089                    | \$581,431          | \$619,412           |
| Services & Supplies             | \$45,027           | \$96,340                     | \$96,340                     | \$110,450          | \$114,485           |
| Utilities                       | \$353              | \$550                        | \$550                        | \$550              | \$550               |
| Contracted Services             | \$1,191,843        | \$1,835,800                  | \$2,074,128                  | \$1,622,340        | \$1,631,180         |
| Professional Consulting         | \$9,512            | \$50,000                     | \$157,237                    | \$50,000           | \$50,000            |
| <b>TOTAL EXPENDITURES</b>       | <b>\$2,435,916</b> | <b>\$3,826,515</b>           | <b>\$4,172,081</b>           | <b>\$3,489,161</b> | <b>\$3,682,646</b>  |

|  |                    |                    |                    |                    |                    |
|--|--------------------|--------------------|--------------------|--------------------|--------------------|
| <b>FUNDING</b>                           |                    |                    |                    |                    |                    |
| General Fund                             | \$1,537,650        | \$2,174,989        | \$2,504,817        | \$2,038,607        | \$2,227,131        |
| Developer Deposit                        | \$886,919          | \$1,623,526        | \$1,632,026        | \$1,420,874        | \$1,424,054        |
| State Gas Tax                            |                    | \$10,000           | \$10,000           | \$10,600           | \$11,236           |
| Measure B - Bike & Pedestrian            | \$2,500            | \$18,000           | \$18,000           |                    |                    |
| Measure BB - Bike & Pedestrian           |                    |                    |                    | \$19,080           | \$20,225           |
| Eastern Dublin Transportation Impact Fee | \$8,847            |                    | \$7,237            |                    |                    |
| <b>TOTAL FUNDING</b>                     | <b>\$2,435,916</b> | <b>\$3,826,515</b> | <b>\$4,172,081</b> | <b>\$3,489,161</b> | <b>\$3,682,646</b> |



## Environment and Sustainability

The Environment and Sustainability Division is responsible for the management and development of environmental programs related to implementation of the City's Climate Action Plan, the Municipal Regional Stormwater National Pollutant Discharge Elimination System Permit, and solid waste related legislation such as Senate Bill 1383, Short Lived Climate Pollutants. Specific Division program areas include renewable and carbon-free electricity; building efficiency and electrification; sustainable mobility and land use; materials and waste management; green stormwater infrastructure; litter reduction and management; and stormwater pollution prevention.

**Figure 49| ENVIRONMENT AND SUSTAINABILITY PROGRAMS EXPENDITURES**

|                                 | Actual<br>2020-21  | Adopted<br>Budget<br>2021-22 | Amended<br>Budget<br>2021-22 | Budget<br>2022-23  | Forecast<br>2023-24 |
|---------------------------------|--------------------|------------------------------|------------------------------|--------------------|---------------------|
| <b>EXPENDITURES BY CATEGORY</b> |                    |                              |                              |                    |                     |
| Salaries & Wages                | \$251,601          | \$263,964                    | \$263,964                    | \$251,250          | \$270,800           |
| Benefits                        | \$78,277           | \$104,435                    | \$104,435                    | \$81,791           | \$87,113            |
| Services & Supplies             | \$56,046           | \$153,095                    | \$201,084                    | \$123,600          | \$135,835           |
| Contracted Services             | \$7,156,823        | \$7,362,000                  | \$8,418,112                  | \$8,350,123        | \$8,839,599         |
| <b>TOTAL EXPENDITURES</b>       | <b>\$7,542,748</b> | <b>\$7,883,494</b>           | <b>\$8,987,595</b>           | <b>\$8,806,764</b> | <b>\$9,333,347</b>  |

|                          |                    |                    |                    |                    |                    |
|--------------------------|--------------------|--------------------|--------------------|--------------------|--------------------|
| <b>FUNDING</b>           |                    |                    |                    |                    |                    |
| General Fund             | \$520,859          | \$707,615          | \$739,251          | \$748,575          | \$751,947          |
| Developer Deposit        | \$7,024            | \$1,259            | \$1,259            | \$1,193            | \$1,193            |
| GF Designated Reserves   |                    |                    |                    | \$180,000          | \$240,000          |
| State Gas Tax            |                    |                    |                    | \$51,385           | \$102,770          |
| Measure D                | \$69,779           | \$348,870          | \$614,611          | \$162,555          | \$367,935          |
| Garbage Service Fund     | \$6,912,804        | \$6,787,400        | \$7,594,125        | \$7,620,000        | \$7,820,000        |
| Local Recycling Programs | \$32,282           | \$38,350           | \$38,350           | \$36,256           | \$35,902           |
| Dublin / Dougherty       |                    |                    |                    | \$3,400            | \$6,800            |
| Village Parkway          |                    |                    |                    | \$3,400            | \$6,800            |
| <b>TOTAL FUNDING</b>     | <b>\$7,542,748</b> | <b>\$7,883,494</b> | <b>\$8,987,595</b> | <b>\$8,806,764</b> | <b>\$9,333,347</b> |





# City of Dublin

## CAPITAL IMPROVEMENT PROGRAM

### Overview

The 2022-27 Five-Year Capital Improvement Program (CIP) includes 39 projects within the CIP time frame with a funding allocation for 27 of the projects in Fiscal Year 2022-23 and 18 of the projects in Fiscal Year 2023-24.

The City's Capital Projects are divided into four Capital Funds: General Improvements, Public Arts, Parks, and Streets projects. The Fund accumulates resources for capital expenditures and utilizes those resources to support projects that promote or enhance redevelopment, revitalization, or beautification of the City's infrastructure; projects that would construct, improve, or enhance the City's parks and facilities; and projects that would construct, improve, or enhance the City's trails, highways, streets, roads, bridges, street lighting, and storm drain systems.

**Figure 50| OVERALL CIP EXPENDITURES**

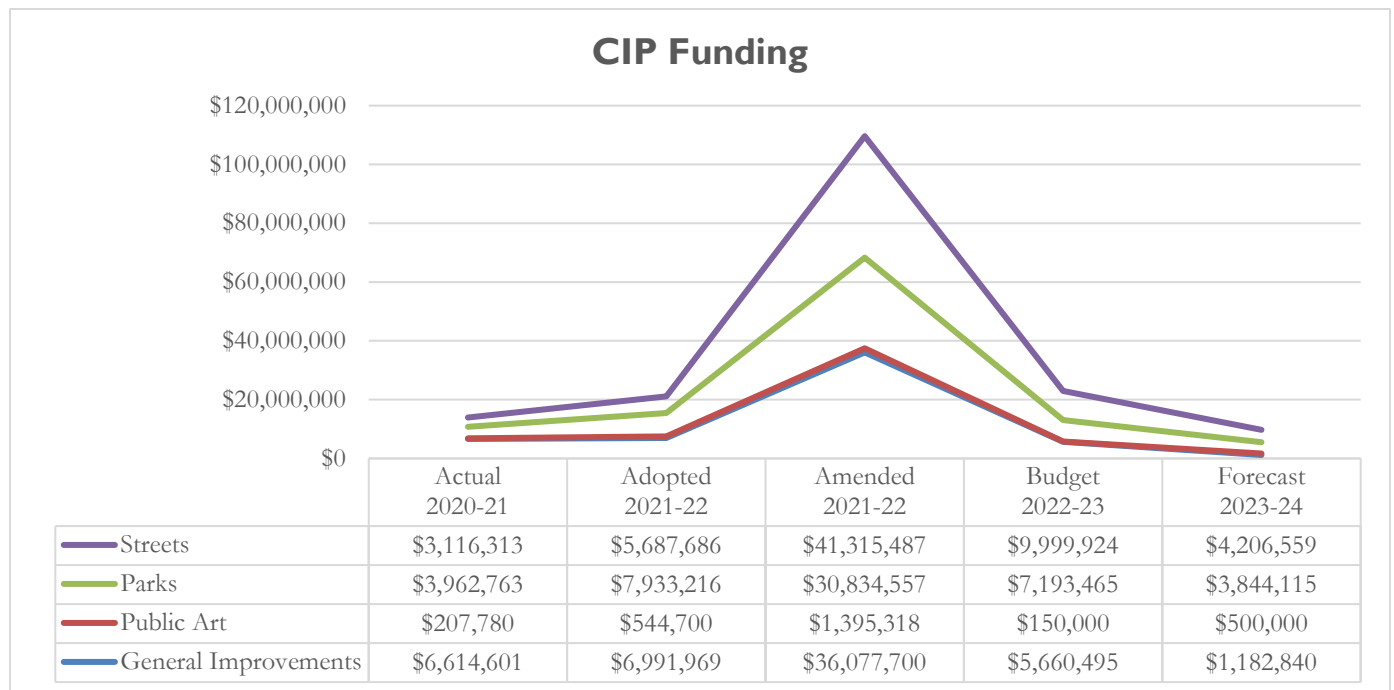
|                                       | Actual<br>2020-21   | Adopted<br>2021-22  | Amended<br>2021-22   | Budget<br>2022-23   | Forecast<br>2023-24 |
|---------------------------------------|---------------------|---------------------|----------------------|---------------------|---------------------|
| <b>EXPENDITURES BY CATEGORY</b>       |                     |                     |                      |                     |                     |
| General Improvements                  | \$6,614,601         | \$6,991,969         | \$36,077,700         | \$5,660,495         | \$1,182,840         |
| Public Art                            | \$207,780           | \$544,700           | \$1,395,318          | \$150,000           | \$500,000           |
| Parks                                 | \$3,962,763         | \$7,933,216         | \$30,834,557         | \$7,193,465         | \$3,844,115         |
| Streets                               | \$3,116,313         | \$5,687,686         | \$41,315,487         | \$9,999,924         | \$4,206,559         |
| <b>TOTAL COSTS<sup>(1)</sup></b>      | <b>\$13,901,457</b> | <b>\$21,157,572</b> | <b>\$109,623,062</b> | <b>\$23,003,884</b> | <b>\$9,733,514</b>  |
| <b>FINANCING</b>                      |                     |                     |                      |                     |                     |
| General Fund                          | \$5,300,713         | \$4,038,550         | \$15,846,222         | \$4,607,815         | \$2,891,070         |
| Special Revenue Funds                 | \$2,312,978         | \$3,477,545         | \$19,302,954         | \$6,232,689         | \$3,448,689         |
| Public Art Fund                       | \$207,780           | \$544,700           | \$1,395,318          | \$150,000           | \$500,000           |
| Traffic Impact Fees                   | \$273,542           | \$1,911,076         | \$19,004,378         | \$4,071,440         | \$613,880           |
| Public Facility Fees                  | \$2,708,956         | \$11,165,701        | \$30,483,139         | \$6,331,940         | \$2,279,875         |
| Dublin Crossing Fund                  |                     |                     | \$1,000,000          |                     |                     |
| Internal Service Funds                | \$3,097,488         | \$20,000            | \$1,968,437          | \$1,610,000         |                     |
| Energy Improve. Lease Bond            |                     |                     | \$20,622,615         |                     |                     |
| <b>TOTAL FINANCING <sup>(1)</sup></b> | <b>\$13,901,457</b> | <b>\$21,157,572</b> | <b>\$109,623,062</b> | <b>\$23,003,884</b> | <b>\$9,733,514</b>  |

<sup>(1)</sup> Costs and Financing sources exclude project improvement to be constructed by developers and other agencies.



## Capital Improvement Program

The following pages contain a summary of these projects and associated funding sources by category. Detailed information about each of these projects is contained in the 2022-2027 Five-Year Capital Improvement Program.



### Capital Improvement Program Operating Impact

| Project # & Project Description       | 2022-23          | 2023-24          |
|---------------------------------------|------------------|------------------|
| PK0115 – Don Biddle Community Park    | \$330,000        | \$660,000        |
| PK0119 – Fallon Sports Park – Phase 3 | \$195,000        | \$260,000        |
| <b>Total <sup>(1)</sup></b>           | <b>\$525,000</b> | <b>\$920,000</b> |

<sup>(1)</sup>Facility operating cost only



# General Improvements

**Figure 51 | GENERAL IMPROVEMENTS EXPENDITURES**

|   |   | Actual<br>2020-21  | Adopted<br>2021-22 | Amended<br>2021-22  | Budget<br>2022-23  | Forecast<br>2023-24 |
|---|---|--------------------|--------------------|---------------------|--------------------|---------------------|
| <b>Project Number &amp; Description</b> |   |                    |                    |                     |                    |                     |
| GI0421                                  | Audio Visual System Upgrade                       | \$257              | \$44,020           | \$108,783           | \$50,000           |                     |
| GI0121                                  | Citywide Energy Improvements                      |                    | \$115,780          | \$21,646,390        | \$1,280,000        |                     |
| GI0119                                  | Civic Center HVAC and Roof Replacement            | \$4,847,553        |                    | \$222,602           |                    |                     |
| GINEW07                                 | Civic Center Elevator Modernization               |                    |                    |                     |                    |                     |
| GINEW08                                 | Civic Center Exterior Sealing & Painting          |                    |                    |                     |                    |                     |
| GI0122                                  | Civic Center Rehabilitation                       |                    | \$1,123,050        | \$1,123,050         | \$220,840          | \$687,840           |
| GI0120                                  | Cultural Arts Center                              | \$670,176          | \$4,949,904        | \$10,878,553        |                    |                     |
| GINEW01                                 | Dublin Standard Plans & Details Update            |                    |                    |                     | \$142,500          |                     |
| GI0219                                  | Electric Vehicle (EV) Charging Stations           | \$4,821            |                    | \$137,220           |                    |                     |
| GINEW06                                 | Exterior Painting at Various City Facilities      |                    |                    |                     | \$665,000          |                     |
| GI0319                                  | Financial System Replacement                      | \$973,168          |                    | \$1,479,831         |                    |                     |
| GI0117                                  | IT Infrastructure Improvement                     | \$6,969            |                    | \$125,705           | \$250,000          |                     |
| GI0521                                  | Library Tenant Improvements                       |                    | \$78,205           | \$113,510           | \$1,722,155        |                     |
| GI0509                                  | Maintenance Yard Facility Improvements            | \$2,907            |                    | \$55,443            |                    |                     |
| GINEW04                                 | Marquee Signs                                     |                    |                    |                     |                    | \$495,000           |
| GINEW03                                 | Municipal Fiber                                   |                    |                    |                     | \$140,000          |                     |
| GI0116                                  | Public Safety Complex - Police Services Building  | \$106,561          |                    | \$186,613           |                    |                     |
| GI0221                                  | Resiliency and Disaster Preparedness Improvements |                    | \$681,010          |                     |                    |                     |
| GI0221                                  | Resiliency and Disaster Preparedness Improvements | \$2,189            |                    |                     |                    |                     |
| GINEW05                                 | Roof Replacement at Various City Facilities       |                    |                    |                     | \$605,000          |                     |
| GINEW02                                 | Situational Awareness Camera Program              |                    |                    |                     | \$585,000          |                     |
| <b>TOTAL COSTS</b>                      |   | <b>\$6,614,601</b> | <b>\$6,991,969</b> | <b>\$36,077,700</b> | <b>\$5,660,495</b> | <b>\$1,182,840</b>  |

|                        |  |                    |                    |                     |                    |                    |
|------------------------|--|--------------------|--------------------|---------------------|--------------------|--------------------|
| <b>FINANCING</b>       |  |                    |                    |                     |                    |                    |
| 1001                   | General Fund                             | \$2,846,937        | \$1,963,860        | \$7,754,509         | \$2,418,340        | \$1,182,840        |
| 2302                   | Measure D                                |                    |                    | \$34,250            |                    |                    |
| 2705                   | Street Light District East Dublin 1999-1 |                    |                    | \$806,355           |                    |                    |
| 4100                   | Public Facility Fees                     | \$670,176          | \$5,028,109        | \$5,084,228         | \$1,632,155        |                    |
| 6205                   | Internal Service Fund - Facilities       | \$2,482,521        |                    | \$1,543,638         | \$1,360,000        |                    |
| 6305                   | Internal Service Fund - Equipment        | \$607,999          |                    |                     |                    |                    |
| 6605                   | IT Fund                                  | \$6,969            |                    | \$232,105           | \$250,000          |                    |
| 7102                   | Energy Improve. Lease Bond               |                    |                    | \$20,622,615        |                    |                    |
| <b>TOTAL FINANCING</b> |  | <b>\$6,614,601</b> | <b>\$6,991,969</b> | <b>\$36,077,700</b> | <b>\$5,660,495</b> | <b>\$1,182,840</b> |



# Public Art

**Figure 52| PUBLIC ART EXPENDITURES**

|   |                                | Actual<br>2020-21 | Adopted<br>2021-22 | Amended<br>2021-22 | Budget<br>2022-23 | Forecast<br>2023-24 |
|---|--------------------------------|-------------------|--------------------|--------------------|-------------------|---------------------|
| <b>Project Number &amp; Description</b> |                                |                   |                    |                    |                   |                     |
| PK0218                                  | Butterfly Knoll Park           |                   |                    | \$17,104           |                   |                     |
| PA0121                                  | Camp Parks Sign                |                   | \$400,000          | \$500,450          |                   |                     |
| PA0317                                  | Clover Park & Sunrise Park     | \$15,688          |                    |                    |                   |                     |
| PA0217                                  | Don Biddle Community Park      | \$309             |                    | \$266,690          |                   |                     |
| PANEW01                                 | Downtown Dublin                |                   |                    |                    | \$150,000         | \$500,000           |
| PK0419                                  | Dublin Sports Grounds          | \$138,406         |                    | \$6,263            |                   |                     |
| PA0222                                  | Heritage Park                  |                   | \$144,700          | \$594,700          |                   |                     |
| PA0318                                  | Jordan Ranch Neighborhood Park | \$15,125          |                    |                    |                   |                     |
| PK0418                                  | Sean Diamond Park              | \$38,252          |                    | \$10,110           |                   |                     |
| <b>TOTAL COSTS</b>                      |                                | <b>\$207,780</b>  | <b>\$544,700</b>   | <b>\$1,395,318</b> | <b>\$150,000</b>  | <b>\$500,000</b>    |
| <b>FINANCING</b>                        |                                |                   |                    |                    |                   |                     |
| 2801                                    | Public Art Fund                | \$207,780         | \$544,700          | \$1,395,318        | \$150,000         | \$500,000           |
| <b>TOTAL FINANCING</b>                  |                                | <b>\$207,780</b>  | <b>\$544,700</b>   | <b>\$1,395,318</b> | <b>\$150,000</b>  | <b>\$500,000</b>    |



# Parks

**Figure 53| PARKS EXPENDITURES**

|   |  | Actual<br>2020-21  | Adopted<br>2021-22 | Amended<br>2021-22  | Budget<br>2022-23  | Forecast<br>2023-24 |
|---|--|--------------------|--------------------|---------------------|--------------------|---------------------|
| <b>Project Number &amp; Description</b> |  |                    |                    |                     |                    |                     |
| PK0122                                  | Alamo Creek Park and Assessment District - Fence Replacement |                    | \$850,000          | \$850,000           |                    |                     |
| PK0118                                  | Butterfly Knoll Park   |                    |                    |                     |                    |                     |
| PK0117                                  | Clover Park & Sunrise Park                                   |                    |                    |                     |                    |                     |
| PK0115                                  | Don Biddle Community Park                                    | \$194,514          |                    | \$11,396,254        |                    |                     |
| PK0221                                  | Downtown Dublin Town Square Park                             |                    | \$29,505           | \$97,525            | \$4,680            | \$4,680             |
| PK0215                                  | Dublin Heritage Park Cemetery Improvements                   | \$370,215          |                    | \$1,173,549         |                    |                     |
| PKNEW03                                 | Dublin Sports Grounds Rehabilitation                         |                    |                    |                     |                    |                     |
| PK0105                                  | Emerald Glen Recreation & Aquatic Complex - Phase 1          | \$14,224           |                    | \$303,882           |                    |                     |
| PK0119                                  | Fallon Sports Park - Phase 3                                 | \$1,688,681        |                    | \$8,518,740         |                    |                     |
| PK0518                                  | Imagine Playground at Dublin Sports Grounds                  | \$1,553,768        |                    | \$72,198            |                    |                     |
| PK0422                                  | Iron Horse Nature Park and Open Space                        |                    |                    | \$461,650           | \$3,147,650        | \$1,251,100         |
| PK0322                                  | Jordan Ranch Neighborhood Square                             |                    | \$403,121          | \$403,121           | \$1,367,051        | \$1,028,775         |
| PKNEW02                                 | Kolb Park Renovation   |                    |                    |                     |                    | \$450,000           |
| PK0003                                  | Parks Playground Replacement                                 |                    |                    |                     |                    | \$1,109,560         |
| PKNEW01                                 | Persimmon Dr. Asphalt Path Rehabilitation                    |                    |                    |                     | \$195,000          |                     |
| PK0321                                  | Restrooms Replacement  |                    | \$916,120          | \$1,000,000         |                    |                     |
| PKNEW04                                 | Sunday School Barn Improvements                              |                    |                    |                     |                    |                     |
| PK0421                                  | Wallis Ranch Community Park                                  | \$141,361          | \$5,734,470        | \$6,557,638         | \$2,479,084        |                     |
| <b>TOTAL COSTS</b>                      |  | <b>\$3,962,763</b> | <b>\$7,933,216</b> | <b>\$30,834,557</b> | <b>\$7,193,465</b> | <b>\$3,844,115</b>  |
| <b>FINANCING</b>                        |  |                    |                    |                     |                    |                     |
| 1001                                    | General Fund   | \$1,872,886        | \$1,395,625        | \$4,821,074         | \$4,680            | \$1,564,240         |
| 2212                                    | Vehicle Registration Fee (ACTC)                              |                    |                    | \$35,106            |                    |                     |
| 2302                                    | Measure D  | \$27,802           |                    | \$72,198            |                    |                     |
| 2403                                    | State Park Grant   | \$23,296           |                    |                     | \$2,294,000        |                     |
| 2703                                    | Landscape District Dougherty 1986-1                          |                    | \$400,000          | \$400,000           |                    |                     |
| 2704                                    | Landscape District Santa Rita 1997-1                         |                    |                    |                     | \$195,000          |                     |
| 4100                                    | Public Facility Fees   | \$2,038,780        | \$6,137,591        | \$25,398,911        | \$4,699,785        | \$2,279,875         |
| 6605                                    | IT Fund  |                    |                    | \$107,268           |                    |                     |
| <b>TOTAL FINANCING <sup>(1)</sup></b>   |  | <b>\$3,962,763</b> | <b>\$7,933,216</b> | <b>\$30,834,557</b> | <b>\$7,193,465</b> | <b>\$3,844,115</b>  |

<sup>(1)</sup>Costs and Financing sources exclude project improvement to be constructed by developers and other agencies.



# Streets

**Figure 54| STREETS EXPENDITURES**

|                                   |  | Actual<br>2020-21  | Adopted<br>2021-22 | Amended<br>2021-22  | Budget<br>2022-23  | Forecast<br>2023-24 |
|-----------------------------------|--|--------------------|--------------------|---------------------|--------------------|---------------------|
| Project Number & Description      |  |                    |                    |                     |                    |                     |
| ST0815                            | Amador Plaza Road Bicycle and Pedestrian Improvements  |                    |                    | \$860,498           |                    |                     |
| ST0317                            | Amador Valley Blvd - Wildwood Road & Stagecoach Intersections Improvements                       | \$872              |                    |                     |                    |                     |
| ST0117                            | Annual Street Resurfacing  | \$1,920,643        | \$2,303,961        | \$2,790,862         | \$2,399,881        | \$2,299,881         |
| ST0319                            | City Entrance Monument Signs   |                    | \$200,000          | \$485,000           |                    |                     |
| ST0517                            | Citywide Bicycle and Pedestrian Improvements   | \$564,871          | \$389,158          | \$696,985           | \$493,228          | \$653,228           |
| ST0713                            | Citywide Signal Communications Upgrade   | \$208,504          | \$400,320          | \$2,499,656         | \$435,040          | \$235,040           |
| STNEW02                           | Citywide Storm Drain Improvements  |                    |                    |                     |                    | \$30,000            |
| ST0911                            | Dougherty Road Improvements - Sierra Lane to North City Limit                                    | \$710              |                    |                     |                    |                     |
| ST0221                            | Downtown Dublin Street Grid Network  | \$2,500            | \$60,210           | \$198,550           | \$8,990            | \$8,990             |
| ST0216                            | Dublin Blvd. Extension - Fallon Rd. to N. Canyons Pkwy   | \$27,886           |                    | \$729,824           |                    |                     |
| ST1012                            | Dublin Boulevard Improvements - Sierra Court to Dublin Court                                     | \$6,665            |                    |                     |                    |                     |
| ST0120                            | Dublin Boulevard Pavement Rehabilitation   |                    |                    | \$737,000           |                    |                     |
| ST0417                            | Dublin Ranch Street Light Improvements   | \$2,459            | \$40,106           | \$30,887            | \$42,000           | \$42,000            |
| ST0002                            | Golden Gate Dr. Intersection Improve. at Dublin Blvd. and St. Patrick Way                        |                    |                    |                     | \$21,440           | \$113,880           |
| ST0121                            | Green Stormwater Infrastructure  |                    | \$310,855          | \$382,570           | \$1,770,805        |                     |
| ST0519                            | Intelligent Transportation System Upgrade – Connected/Autonomous Vehicle and Safety Improvements | \$30,720           |                    | \$248,902           | \$100,000          |                     |
| ST0118                            | Iron Horse Trail Bridge at Dublin Boulevard  | \$209,996          |                    | \$12,358,315        |                    |                     |
| ST0122                            | Local Roadway Safety Plan  |                    | \$117,980          | \$117,980           | \$20,000           |                     |
| ST0218                            | San Ramon Road Landscape Renovation  |                    |                    | \$238,660           |                    |                     |
| ST0514                            | San Ramon Road Trail Lighting  | \$8,223            |                    | \$91,113            |                    |                     |
| ST0222                            | St. Patrick Way Extension  |                    |                    |                     |                    |                     |
| ST0119                            | Tassajara Road Improvements - North Dublin Ranch Drive to Quarry Lane School                     | \$126,352          |                    | \$7,331,369         | \$4,050,000        | \$500,000           |
| ST0116                            | Tassajara Road Realignment and Widening - Fallon Road to North City Limit                        | \$5,912            | \$1,865,096        | \$11,517,316        |                    |                     |
| STNEW03                           | Traffic Signal and Roadway Safety Improvements   |                    |                    |                     | \$60,000           | \$110,000           |
| ST0001                            | Traffic Signal Re-Lamping  |                    |                    |                     | \$298,540          | \$213,540           |
| STNEW01                           | Village Parkway Reconstruction   |                    |                    |                     | \$300,000          |                     |
| <b>TOTAL COSTS <sup>(1)</sup></b> |  | <b>\$3,116,313</b> | <b>\$5,687,686</b> | <b>\$41,315,487</b> | <b>\$9,999,924</b> | <b>\$4,206,559</b>  |

<sup>(1)</sup>Costs and Financing sources exclude project improvement to be constructed by developers and other agencies.



## Streets CIP

### Streets CIP Financing

|                                       |   | Actual<br>2020-21  | Adopted<br>2021-22 | Amended<br>2021-22  | Budget<br>2022-23  | Forecast<br>2023-24 |
|---------------------------------------|---|--------------------|--------------------|---------------------|--------------------|---------------------|
| <b>FINANCING</b>                      |   |                    |                    |                     |                    |                     |
| 1001                                  | General Fund                                  | \$580,890          | \$679,065          | \$3,270,639         | \$2,184,795        | \$143,990           |
| 2201                                  | State Gas Tax                                 | \$228,726          | \$784,000          | \$3,546,384         | \$744,460          | \$659,460           |
| 2202                                  | Federal Transportation Grant                  |                    |                    | \$661,000           |                    |                     |
| 2203                                  | Transportation Development Act                | \$120,910          |                    | \$17,317            |                    |                     |
| 2204                                  | Measure B Sales Tax - Local Streets Fund      | \$63,397           | \$572,000          | \$1,186,162         | \$300,000          |                     |
| 2205                                  | Measure B Sales Tax - Bike & Pedestrian Fund  | \$231,580          | \$18,400           | \$403,117           |                    |                     |
| 2206                                  | State Transportation Improvement              |                    | \$72,000           | \$72,000            |                    |                     |
| 2207                                  | Transportation for Clean Air                  |                    |                    | \$1,002,419         |                    |                     |
| 2212                                  | Vehicle Registration Fee                      | \$107,110          | \$8,000            | \$88,790            | \$165,040          | \$165,040           |
| 2214                                  | Measure BB Sales Tax - Local Streets Fund     | \$692,411          | \$374,000          | \$887,031           | \$980,000          | \$1,110,000         |
| 2215                                  | Measure BB Sales Tax - Bike & Pedestrian Fund | \$205,679          | \$38,758           | \$358,457           | \$188,228          | \$348,228           |
| 2216                                  | Measure B Grants                              | \$75,710           |                    |                     |                    |                     |
| 2217                                  | Measure BB Grants                             | \$148,899          |                    | \$5,381,871         |                    |                     |
| 2218                                  | Measure RR                                    |                    | \$1,170,281        | \$1,500,000         |                    |                     |
| 2220                                  | Road Maint. & Rehab Account (RMRA)            | \$385,000          |                    | \$2,815,249         | \$1,323,961        | \$1,123,961         |
| 2304                                  | Local Recycling Programs                      |                    |                    | \$4,360             |                    |                     |
| 2705                                  | Street Light District East Dublin 1999-1      | \$2,459            | \$40,106           | \$30,887            | \$42,000           | \$42,000            |
| 4301                                  | Eastern Dublin Transportation Impact Fee      | \$141,277          | \$1,865,096        | \$9,696,713         | \$550,000          | \$500,000           |
| 4303                                  | Traffic Impact Fee - Category 3               | \$5,913            |                    | \$403,350           |                    |                     |
| 4304                                  | Western Dublin Transportation Impact Fee      |                    |                    | \$1,059,498         | \$21,440           | \$113,880           |
| 4305                                  | Traffic Impact Fee - Dougherty Valley         |                    |                    | \$3,964,338         | \$1,500,000        |                     |
| 4306                                  | Tri-Valley Transportation Development Fee     | \$126,352          |                    | \$3,834,498         | \$2,000,000        |                     |
| 4309                                  | Mitigation Contributions                      |                    | \$45,980           | \$45,980            |                    |                     |
| 4401                                  | Dublin Crossing Development Fee               |                    |                    | \$1,000,000         |                    |                     |
| 6305                                  | Internal Service Fund - Equipment             |                    | \$20,000           | \$85,426            |                    |                     |
| <b>TOTAL FINANCING <sup>(1)</sup></b> |   | <b>\$3,116,313</b> | <b>\$5,687,686</b> | <b>\$41,315,487</b> | <b>\$9,999,924</b> | <b>\$4,206,559</b>  |

<sup>(1)</sup> Costs and Financing sources exclude project improvement costs to be constructed by developers and other agencies.



## Internal Service Funds

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The Internal Service Fund provides funding to support the following areas: 1) Replacement of vehicles and fire apparatus; 2) Replacement of major building system components such as heating and air conditioning systems, pumps, boilers, etc. at City owned facilities; 3) replacement of office equipment, computers, network infrastructure, solar equipment, telephone systems, etc.; 4) IT operational costs; and 5) City employees Other Post-Employment Benefits (OPEB)

Each City operating department budget includes charges for equipment usage and City employees' post-employment benefits. The Internal Service Fund charges in departments translate to revenue in the Internal Services Funds. Department charges are established at a level to sufficiently accumulate funds over time for the replacement of the equipment, funding for IT costs, and funding for future employee obligations.

The total Internal Service Funds budget for Fiscal Year 2022-23 is \$4,884,498, and the projected budget for Fiscal Year 2023-24 is \$4,451,666 (excludes depreciation expense and transfers). Planned Internal Service Fund purchases are related to building maintenance, replacement of network servers and computers, replacement of police patrol cars, and retiree health costs.



## Proprietary Funds

The following are the fund summaries for Internal Service Funds:

### Internal Service Fund – Equipment

The fund is maintained to finance necessary equipment replacement such as copiers, network infrastructure, traffic system, etc. The costs of these equipment are allocated based on the estimated life of the equipment on a predetermined schedule that is reviewed and evaluated on an annual basis.

|   | Actual<br>2020-2021 | Adopted<br>Budget<br>2021-2022 | Amended<br>Budget<br>2021-2022 | Budget<br>2022-2023 | Forecast<br>2023-2024 |
|---|---------------------|--------------------------------|--------------------------------|---------------------|-----------------------|
| <b>BEGINNING FUND BALANCE</b>             | \$7,647,470         | \$8,415,460                    | \$8,415,460                    | \$8,999,058         | \$9,342,217           |
| <b>REVENUES</b>                           |                     |                                |                                |                     |                       |
| Use of Money & Property                   | \$93,808            | \$50,000                       | \$50,000                       | \$75,000            | \$75,000              |
| Internal Service Charges                  | \$1,006,158         | \$988,715                      | \$988,715                      | \$949,559           | \$801,866             |
| <b>TOTAL REVENUES</b>                     | <b>\$1,099,966</b>  | <b>\$1,038,715</b>             | <b>\$1,038,715</b>             | <b>\$1,024,559</b>  | <b>\$876,866</b>      |
| <b>EXPENDITURES BY CATEGORY</b>           |                     |                                |                                |                     |                       |
| Capital Outlay - ISF                      | \$215,300           | \$132,951                      | \$345,451                      | \$681,400           | \$229,460             |
| Capital Outlay - Depreciation             | (\$516,253)         |                                |                                |                     |                       |
| Internal Service Fund Charge              | \$24,931            | \$24,241                       | \$24,241                       |                     |                       |
| Transfer Out                              | \$607,999           | \$20,000                       | \$85,426                       |                     |                       |
| <b>TOTAL EXPENDITURES</b>                 | <b>\$331,976</b>    | <b>\$177,192</b>               | <b>\$455,117</b>               | <b>\$681,400</b>    | <b>\$229,460</b>      |
| <b>ENDING FUND BALANCE <sup>(1)</sup></b> | <b>\$8,415,460</b>  | <b>\$9,276,983</b>             | <b>\$8,999,058</b>             | <b>\$9,342,217</b>  | <b>\$9,989,623</b>    |

<sup>(1)</sup> FY 2020-21 Fund balance includes \$1,558,901 as Net Investment in Capital Assets

## Proprietary Funds

### Internal Service Fund – Facilities

The fund is maintained to account for future replacement of major building/facilities components. Costs are allocated based on the estimated life of the components and charged directly to the user departments based on facility.

|   | Actual<br>2020-2021 | Adopted<br>Budget<br>2021-2022 | Amended<br>Budget<br>2021-2022 | Budget<br>2022-2023 | Forecast<br>2023-2024 |
|---|---------------------|--------------------------------|--------------------------------|---------------------|-----------------------|
| <b>BEGINNING FUND BALANCE</b>             | \$47,386,034        | \$46,588,565                   | \$46,588,565                   | \$46,423,436        | \$47,445,714          |
| <b>REVENUES</b>                           |                     |                                |                                |                     |                       |
| Use of Money & Property                   | \$127,379           | \$80,000                       | \$80,000                       | \$100,000           | \$100,000             |
| Internal Service Charges                  | \$216,237           | \$348,509                      | \$348,509                      | \$414,278           | \$390,711             |
| Transfer In                               | \$1,000,000         | \$1,000,000                    | \$1,000,000                    | \$2,000,000         | \$2,000,000           |
| <b>TOTAL REVENUES</b>                     | <b>\$1,343,616</b>  | <b>\$1,428,509</b>             | <b>\$1,428,509</b>             | <b>\$2,514,278</b>  | <b>\$2,490,711</b>    |
| <b>EXPENDITURES BY CATEGORY</b>           |                     |                                |                                |                     |                       |
| Capital Outlay                            |                     | \$50,000                       | \$50,000                       | \$132,000           |                       |
| Capital Outlay - Depreciation             | (\$341,436)         |                                |                                |                     |                       |
| Transfer Out                              | \$2,482,521         |                                | \$1,543,638                    | \$1,360,000         |                       |
| <b>TOTAL EXPENDITURES</b>                 | <b>\$2,141,085</b>  | <b>\$50,000</b>                | <b>\$1,593,638</b>             | <b>\$1,492,000</b>  | <b>\$0</b>            |
| <b>ENDING FUND BALANCE <sup>(1)</sup></b> | <b>\$46,588,565</b> | <b>\$47,967,074</b>            | <b>\$46,423,436</b>            | <b>\$47,445,714</b> | <b>\$49,936,425</b>   |

<sup>(1)</sup> FY 2020-21 Fund balance includes \$37,824,686 as Net Investment in Capital Assets

## Proprietary Funds

### Internal Service Fund – IT

The fund is maintained to finance all Information Technology costs, including staffing.

|   | Actual<br>2020-2021 | Adopted<br>Budget<br>2021-2022 | Amended<br>Budget<br>2021-2022 | Budget<br>2022-2023 | Forecast<br>2023-2024 |
|---|---------------------|--------------------------------|--------------------------------|---------------------|-----------------------|
| <b>BEGINNING FUND BALANCE</b>             | <b>\$1,920,438</b>  | <b>\$2,206,706</b>             | <b>\$2,206,706</b>             | <b>\$1,812,761</b>  | <b>\$1,562,761</b>    |
| <b>REVENUES</b>                           |                     |                                |                                |                     |                       |
| Use of Money & Property                   | \$13,721            | \$7,000                        | \$7,000                        |                     |                       |
| Internal Service Charges                  | \$2,015,545         | \$2,165,001                    | \$2,165,001                    | \$2,916,778         | \$2,927,566           |
| <b>TOTAL REVENUES</b>                     | <b>\$2,029,266</b>  | <b>\$2,172,001</b>             | <b>\$2,172,001</b>             | <b>\$2,916,778</b>  | <b>\$2,927,566</b>    |
| <b>EXPENDITURES BY CATEGORY</b>           |                     |                                |                                |                     |                       |
| Benefits                                  | \$161,344           | \$194,021                      | \$194,021                      | \$169,349           | \$178,508             |
| Capital Outlay                            | \$21,658            |                                |                                |                     |                       |
| Capital Outlay - Depreciation             | \$3,292             |                                |                                |                     |                       |
| Contract Services                         | \$50,499            | \$107,130                      | \$107,130                      | \$121,318           | \$116,788             |
| Internal Service Fund Charge              | \$120,106           | \$48,928                       | \$48,928                       | \$47,535            | \$34,284              |
| Professional Consulting                   | \$39,704            | \$211,400                      | \$211,400                      | \$315,496           | \$234,052             |
| Salaries & Wages                          | \$558,691           | \$669,893                      | \$669,893                      | \$660,693           | \$683,738             |
| Services & Supplies                       | \$683,331           | \$780,105                      | \$841,677                      | \$1,389,894         | \$1,450,921           |
| Transfer Out                              | \$6,969             |                                | \$339,373                      | \$250,000           |                       |
| Utilities                                 | \$97,406            | \$153,524                      | \$153,524                      | \$212,493           | \$229,275             |
| <b>TOTAL EXPENDITURES</b>                 | <b>\$1,742,999</b>  | <b>\$2,165,001</b>             | <b>\$2,565,946</b>             | <b>\$3,166,778</b>  | <b>\$2,927,566</b>    |
| <b>ENDING FUND BALANCE <sup>(1)</sup></b> | <b>\$2,206,706</b>  | <b>\$2,213,706</b>             | <b>\$1,812,761</b>             | <b>\$1,562,761</b>  | <b>\$1,562,761</b>    |

<sup>(1)</sup> FY 2020-21 Fund balance includes \$780,900 as Net Investment in Capital Assets

## Proprietary Funds

### Internal Service Fund – Retiree Health

The fund is maintained to finance future retiree health care benefit costs.

|                                 | Actual<br>2020-2021 | Adopted<br>Budget<br>2021-2022 | Amended<br>Budget<br>2021-2022 | Budget<br>2022-2023 | Forecast<br>2023-2024 |
|---------------------------------|---------------------|--------------------------------|--------------------------------|---------------------|-----------------------|
| <b>BEGINNING FUND BALANCE</b>   | \$36,857            | \$37,798                       | \$37,798                       | \$38,798            | \$38,798              |
| <b>REVENUES</b>                 |                     |                                |                                |                     |                       |
| Use of Money & Property         | \$942               | \$1,000                        | \$1,000                        |                     |                       |
| Internal Service Charges        | \$216,587           |                                |                                |                     |                       |
| Other Revenue                   | \$860,790           | \$1,025,000                    | \$1,025,000                    | \$1,048,320         | \$1,087,640           |
| <b>TOTAL REVENUES</b>           | <b>\$1,078,319</b>  | <b>\$1,026,000</b>             | <b>\$1,026,000</b>             | <b>\$1,048,320</b>  | <b>\$1,087,640</b>    |
| <b>EXPENDITURES BY CATEGORY</b> |                     |                                |                                |                     |                       |
| Benefits                        | \$860,790           | \$1,025,000                    | \$1,025,000                    | \$1,048,320         | \$1,087,640           |
| Contract Services               | \$216,587           |                                |                                |                     |                       |
| <b>TOTAL EXPENDITURES</b>       | <b>\$1,077,377</b>  | <b>\$1,025,000</b>             | <b>\$1,025,000</b>             | <b>\$1,048,320</b>  | <b>\$1,087,640</b>    |
| <b>ENDING FUND BALANCE</b>      | <b>\$37,798</b>     | <b>\$38,798</b>                | <b>\$38,798</b>                | <b>\$38,798</b>     | <b>\$38,798</b>       |

## Proprietary Funds

### Internal Service Fund – Vehicles

All City's vehicles that are due for replacement, based on a predetermined schedule, are annually evaluated, and recommended for replacement or extended life. The annual replacement cost was calculated based on the annual vehicles' depreciation over their estimated useful life.

|                               | Actual<br>2020-2021 | Adopted<br>Budget<br>2021-2022 | Amended<br>Budget<br>2021-2022 | Budget<br>2022-2023 | Forecast<br>2023-2024 |
|-------------------------------|---------------------|--------------------------------|--------------------------------|---------------------|-----------------------|
| <b>BEGINNING FUND BALANCE</b> | \$5,545,565         | \$3,967,351                    | \$3,967,351                    | \$3,487,865         | \$4,147,953           |

| <b>REVENUES</b>          |                  |                  |                  |                  |                  |
|--------------------------|------------------|------------------|------------------|------------------|------------------|
| Use of Money & Property  | \$29,687         | \$20,000         | \$20,000         | \$20,000         | \$20,000         |
| Internal Service Charges | \$673,250        | \$539,535        | \$539,535        | \$746,088        | \$638,058        |
| Other Reveue             | \$27,158         |                  |                  |                  |                  |
| <b>TOTAL REVENUES</b>    | <b>\$730,095</b> | <b>\$559,535</b> | <b>\$559,535</b> | <b>\$766,088</b> | <b>\$658,058</b> |

| <b>EXPENDITURES BY CATEGORY</b> |                    |                 |                    |                  |                  |
|---------------------------------|--------------------|-----------------|--------------------|------------------|------------------|
| Capital Outlay - ISF            | \$2,130,843        | \$92,000        | \$1,039,021        | \$106,000        | \$207,000        |
| Capital Outlay - Depreciation   | \$177,466          |                 |                    |                  |                  |
| <b>TOTAL EXPENDITURES</b>       | <b>\$2,308,309</b> | <b>\$92,000</b> | <b>\$1,039,021</b> | <b>\$106,000</b> | <b>\$207,000</b> |

|   |                    |                    |                    |                    |                    |
|---|--------------------|--------------------|--------------------|--------------------|--------------------|
| <b>ENDING FUND BALANCE <sup>(1)</sup></b> | <b>\$3,967,351</b> | <b>\$4,434,886</b> | <b>\$3,487,865</b> | <b>\$4,147,953</b> | <b>\$4,599,011</b> |
|---|--------------------|--------------------|--------------------|--------------------|--------------------|

<sup>(1)</sup> FY 2020-21 Fund balance includes \$1,8045,998 as Net Investment in Capital Assets

## Dublin Crossing CFD 2015-I

In November 2013, the City Council adopted the Dublin Crossing Specific Plan (DCSP) relating to the private development of approximately 189 acres on a portion of the Parks Reserve Forces Training Area (Camp Parks) in the City of Dublin. The DCSP includes provisions for the demolition of existing buildings and other improvements on the site and construction of a residential mixed-use project with up to 1,995 single- and multi-family residential units; a 30-acre Community Park; and a 12-acre school site.

The City Council also approved a development agreement with the Developer which outlined their intention to propose the formation of a Community Facilities District (CFD) by the City pursuant to the Mello-Roos Community Facilities Act of 1982. A CFD is a defined geographic area in which the City is authorized to levy annual special taxes to either finance directly the costs of specified public improvements, or to pay debt service on bonds issued to finance the public improvements, as well as to pay costs of administering the CFD.

On June 2, 2015, the City Council adopted the Resolution of Formation (Reso 96-15), establishing Community Facilities District No. 2015-1 (Dublin Crossing). In August 2017, the City issued \$32.7 million in bonds on behalf of the CFD. In July 2019, the City issued \$37.7 million in bonds on behalf of the CFD. In August 2021, the City issued \$26 million in bonds on behalf of the CFD.

**Figure 55| DUBLIN CROSSING BOND SERIES 2015-I (5102)**

|  | Actual<br>2020-2021 | Adopted<br>Budget<br>2021-2022 | Amended<br>Budget<br>2021-2022 | Budget<br>2022-2023 | Forecast<br>2023-2024 |
|--|---------------------|--------------------------------|--------------------------------|---------------------|-----------------------|
| <b>BEGINNING FUND BALANCE</b>            | (49,526,619)        | (65,819,641)                   | (65,819,641)                   | (65,871,780)        | (65,951,780)          |
| <b>REVENUES</b>                          |                     |                                |                                |                     |                       |
| Use of Money & Property                  | 1,056               | 24,000                         | 24,000                         |                     |                       |
| Other Revenue                            |                     | 75,000                         | 75,000                         |                     |                       |
| Special Assessments                      | 4,272,725           | 3,909,561                      | 3,909,561                      | 5,441,838           | 5,561,238             |
| <b>TOTAL REVENUES</b>                    | <b>4,273,781</b>    | <b>4,008,561</b>               | <b>4,008,561</b>               | <b>5,441,838</b>    | <b>5,561,238</b>      |
| <b>EXPENDITURES BY CATEGORY</b>          |                     |                                |                                |                     |                       |
| Contract Services                        | 105,005             | 197,500                        | 197,500                        | 319,400             | 336,200               |
| Reimbursement To Others                  | 17,100,947          |                                |                                |                     |                       |
| Interest Payments                        | 3,232,311           | 3,863,200                      | 3,863,200                      | 5,122,438           | 5,225,038             |
| Professional Consulting                  |                     |                                |                                | 80,000              | 84,000                |
| Transfer Out                             | 128,540             |                                |                                |                     |                       |
| <b>TOTAL EXPENDITURES <sup>(1)</sup></b> | <b>20,566,803</b>   | <b>4,060,700</b>               | <b>4,060,700</b>               | <b>5,521,838</b>    | <b>5,645,238</b>      |
| <b>ENDING FUND BALANCE</b>               | <b>(65,819,641)</b> | <b>(65,871,780)</b>            | <b>(65,871,780)</b>            | <b>(65,951,780)</b> | <b>(66,035,780)</b>   |

<sup>(1)</sup> Does not include CFD reimbursement request from Developer in FY 2021-22, FY 2022-23, and FY 2023-24

## Geologic Hazard Abatement Districts (GHAD)

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A Geologic Hazard Abatement District (District) is a state-level entity which is established separate from the City of Dublin and applies to a specific defined area within the City. The District is formed under provisions in the California Public Resources Code which establishes in Section 26500 that a District is a political subdivision of the State and is not an agency or instrumentality of a local agency.

The City's role is limited to providing support to the District, coordinating activities undertaken for the District, administering the District funds, and coordinating the payment of expenses associated with the District. GHAD funding is collected as part of property tax bills. The District can perform maintenance on defined areas and can also accumulate reserves to address major or extraordinary work such as a landslide repair.

The Public Resources Code defines a "geologic hazard" as an actual or threatened landslide, land subsidence, soil erosion, earthquake, fault movement, or any other natural or unnatural movement of land or earth. A District may be formed for the following purposes: (a) Prevention, mitigation, abatement, or control of a geologic hazard; or (b) Mitigation or abatement of structural hazards that are partly or wholly caused by geologic hazards (Public Resources Code 26525).

The City of Dublin has established three separate Districts: Fallon Village Geologic Hazard Abatement District, Schaefer Ranch Geologic Hazard Abatement District, and Fallon Crossing Geologic Hazard Abatement District. These Districts are managed by a Board of Directors, which is composed of members of the City Council. Assessments are levied in accordance with an Engineer's Report prepared for each District and adopted at a public meeting.

Information in this section is presented for informational purposes since these activities are not a direct obligation of the City of Dublin.

# Fallon Village Geologic Hazard Abatement District

The Fallon Village Geologic Hazard Abatement District (GHAD) was established in accordance with a condition of approval for the Fallon Village development project. On December 4, 2007, the City Council approved Resolution No. 216-07 which created the Fallon Village GHAD. The GHAD was formed to provide a mechanism for the prevention, mitigation, abatement, and control of identified or potential geologic hazards within the District's boundary. The boundary of this assessment district encompasses approximately 175 acres of land, located generally east of Fallon Road.

On May 3, 2011, the City Council approved Resolution 52-11 approving the annexation of the Jordan Ranch development into the Fallon Village GHAD. The boundary of the District encompasses a total of approximately 674 acres of land, located generally east of Fallon Road.

For Fiscal Year 2021-22, a total of 1,950 parcels were subject to the levy of an assessment which represents all the planned residential units within the Positano and Jordan Ranch developments. No additional residential parcels are estimated to be subject to the levy of an assessment in Fiscal Year 2022-23 or Fiscal Year 2023-24.

**Figure 56| FALLON VILLAGE GHAD (5301)**

|                                 | Actual<br>2020-2021 | Adopted<br>Budget<br>2021-2022 | Amended<br>Budget<br>2021-2022 | Budget<br>2022-2023 | Forecast<br>2023-2024 |
|---------------------------------|---------------------|--------------------------------|--------------------------------|---------------------|-----------------------|
| <b>BEGINNING FUND BALANCE</b>   | \$6,121,570         | \$6,973,791                    | \$6,973,791                    | \$7,531,286         | \$8,332,701           |
| <b>REVENUES</b>                 |                     |                                |                                |                     |                       |
| Special Assessments             | \$1,120,105         | \$1,133,283                    | \$1,133,283                    | \$1,180,881         | \$1,216,307           |
| Use of Money & Property         | \$88,381            | \$40,000                       | \$40,000                       | \$75,000            | \$75,000              |
| <b>TOTAL REVENUES</b>           | \$1,208,486         | \$1,173,283                    | \$1,173,283                    | \$1,255,881         | \$1,291,307           |
| <b>EXPENDITURES BY CATEGORY</b> |                     |                                |                                |                     |                       |
| Salaries & Wages                | \$15,325            | \$21,183                       | \$21,183                       | \$21,561            | \$22,309              |
| Benefits                        | \$5,326             | \$6,605                        | \$6,605                        | \$7,405             | \$7,951               |
| Contract Services               | \$319,576           | \$466,500                      | \$466,500                      | \$265,500           | \$273,465             |
| Professional Consulting         | \$16,038            | \$121,500                      | \$121,500                      | \$160,000           | \$164,800             |
| <b>TOTAL EXPENDITURES</b>       | \$356,265           | \$615,788                      | \$615,788                      | \$454,466           | \$468,525             |
| <b>ENDING FUND BALANCE</b>      | \$6,973,791         | \$7,531,286                    | \$7,531,286                    | \$8,332,701         | \$9,155,483           |



# Schaefer Ranch Geologic Hazard Abatement District

The Schaefer Ranch Geologic Hazard Abatement District (GHAD) was established in accordance with a condition of approval for the Schaefer Ranch development project. On December 5, 2006, the GHAD was formed to provide a mechanism for the prevention, mitigation, abatement, and control of identified or potential geologic hazards within the District's boundary. The boundary of the District encompasses approximately 500 acres of land located at the westerly boundary of the City limits.

For Fiscal Year 2021-22, a total of 399 parcels were subject to the levy of an assessment. It is estimated that in Fiscal Year 2022-23, there will be an additional 20 parcels that will be subject to the special assessment, which represents all the planned residential units within the Schaefer Ranch development.

**Figure 57| SCHAEFER RANCH GHAD (5302)**

|                                 | Actual<br>2020-2021 | Adopted<br>Budget<br>2021-2022 | Amended<br>Budget<br>2021-2022 | Budget<br>2022-2023 | Forecast<br>2023-2024 |
|---------------------------------|---------------------|--------------------------------|--------------------------------|---------------------|-----------------------|
| <b>BEGINNING FUND BALANCE</b>   | <b>\$4,861,612</b>  | <b>\$5,371,894</b>             | <b>\$5,371,894</b>             | <b>\$5,617,144</b>  | <b>\$5,804,376</b>    |
| <b>REVENUES</b>                 |                     |                                |                                |                     |                       |
| Special Assessments             | \$543,805           | \$568,538                      | \$568,538                      | \$519,498           | \$535,083             |
| Use of Money & Property         | \$69,151            | \$40,000                       | \$40,000                       | \$60,000            | \$60,000              |
| <b>TOTAL REVENUES</b>           | <b>\$612,956</b>    | <b>\$608,538</b>               | <b>\$608,538</b>               | <b>\$579,498</b>    | <b>\$595,083</b>      |
| <b>EXPENDITURES BY CATEGORY</b> |                     |                                |                                |                     |                       |
| Salaries & Wages                | \$15,325            | \$21,183                       | \$21,183                       | \$21,561            | \$22,309              |
| Benefits                        | \$5,326             | \$6,605                        | \$6,605                        | \$7,405             | \$7,951               |
| Contract Services               | \$81,366            | \$231,500                      | \$231,500                      | \$215,700           | \$222,171             |
| Professional Consulting         | \$656               | \$104,000                      | \$104,000                      | \$147,600           | \$152,028             |
| <b>TOTAL EXPENDITURES</b>       | <b>\$102,674</b>    | <b>\$363,288</b>               | <b>\$363,288</b>               | <b>\$392,266</b>    | <b>\$404,459</b>      |
| <b>ENDING FUND BALANCE</b>      | <b>\$5,371,894</b>  | <b>\$5,617,144</b>             | <b>\$5,617,144</b>             | <b>\$5,804,376</b>  | <b>\$5,995,000</b>    |

# Fallon Crossing (North Tassajara) Geologic Hazard Abatement District

The Fallon Crossing Geologic Hazard Abatement District was established in accordance with a condition of approval for the Fallon Crossings development project. On August 16, 2011, the City Council approved Resolution No. 147-11 which created the Fallon Crossing Geologic Hazard Abatement District. The GHAD was formed to provide a mechanism for the prevention, mitigation, abatement, and control of identified or potential geologic hazards within the District's boundary. The boundary of the District encompasses approximately 68 acres of land located on the northeast side of Tassajara Road.

On June 6, 2017, the City Council approved Resolution 66-17 approving the annexation of the Tassajara Hills development into the Fallon Crossing GHAD. The boundary of the District encompasses a total of approximately 293 acres of land in the northeast corner of the City.

For Fiscal Year 2021-22, a total of 476 parcels were subject to the levy of an assessment which represents all of the planned residential units within both The Chateau and Tassajara Hills developments. No additional residential parcels are estimated to be subject to the levy of an assessment in Fiscal Year 2022-23 or Fiscal Year 2023-24.

**Figure 58| FALLON CROSSING GHAD (5321)**

|                                 | Actual<br>2020-2021 | Adopted<br>Budget<br>2021-2022 | Amended<br>Budget<br>2021-2022 | Budget<br>2022-2023 | Forecast<br>2023-2024 |
|---------------------------------|---------------------|--------------------------------|--------------------------------|---------------------|-----------------------|
| <b>BEGINNING FUND BALANCE</b>   | <b>\$1,177,326</b>  | <b>\$1,719,809</b>             | <b>\$1,719,809</b>             | <b>\$2,127,843</b>  | <b>\$2,508,739</b>    |
| <b>REVENUES</b>                 |                     |                                |                                |                     |                       |
| Special Assessments             | \$569,435           | \$665,428                      | \$665,428                      | \$693,376           | \$714,177             |
| Use of Money & Property         | \$19,362            | \$10,000                       | \$10,000                       | \$15,000            | \$15,000              |
| <b>TOTAL REVENUES</b>           | <b>\$588,797</b>    | <b>\$675,428</b>               | <b>\$675,428</b>               | <b>\$708,376</b>    | <b>\$729,177</b>      |
| <b>EXPENDITURES BY CATEGORY</b> |                     |                                |                                |                     |                       |
| Salaries & Wages                | \$7,663             | \$10,592                       | \$10,592                       | \$10,781            | \$11,154              |
| Benefits                        | \$2,663             | \$3,302                        | \$3,302                        | \$3,699             | \$3,971               |
| Contract Services               | \$35,989            | \$167,000                      | \$167,000                      | \$190,000           | \$195,700             |
| Professional Consulting         | \$0                 | \$86,500                       | \$86,500                       | \$123,000           | \$126,690             |
| <b>TOTAL EXPENDITURES</b>       | <b>\$46,314</b>     | <b>\$267,394</b>               | <b>\$267,394</b>               | <b>\$327,480</b>    | <b>\$337,515</b>      |
| <b>ENDING FUND BALANCE</b>      | <b>\$1,719,809</b>  | <b>\$2,127,843</b>             | <b>\$2,127,843</b>             | <b>\$2,508,739</b>  | <b>\$2,900,401</b>    |

# California Employers' Retiree Benefit Trust (CERBT)

The State of California Public Employees Retirement System (CALPERS) developed the CERBT to allow public agencies to invest money in a trust mechanism to fund other post-employment benefits (OPEB), otherwise known as retiree health care.

The City of Dublin Retiree Health Plan is a single-employer defined benefit health care plan administered by CalPERS. The plan provides medical insurance benefits to eligible retiree and their eligible dependents in accordance with the State Public Employee Retirement Law.

During the Fiscal Year 2006-07, the City made arrangements with CALPERS for the initial establishment of the trust and transferred \$5.5 million into the trust. The City has established a policy to make annual contribution for the purpose of funding the Annual Required Contribution (ARC) when there are no budget constraints. The ARC amount is determined by an Actuarial Study which is required to be updated biennially. The City's OPEB is currently super-funded, there is no ARC budget included in the next two fiscal years. **It is important to note that the CERBT funds are not controlled by the City, as they are assets held by and distributed by CalPERS. This page is included in the budget document for informational purposes only.**

**Figure 59| CERBT SUMMARY**

|                                 | Actual<br>2020-2021 | Adopted<br>Budget<br>2021-2022 | Amended<br>Budget<br>2021-2022 | Budget<br>2022-2023 | Forecast<br>2023-2024 |
|---------------------------------|---------------------|--------------------------------|--------------------------------|---------------------|-----------------------|
| <b>BEGINNING FUND BALANCE</b>   | \$21,736,107        | \$25,489,330                   | \$25,489,330                   | \$24,447,330        | \$23,374,010          |
| <b>REVENUES</b>                 |                     |                                |                                |                     |                       |
| Use of Money & Property         | \$4,414,005         |                                |                                |                     |                       |
| Other Reveue                    | \$216,587           |                                |                                |                     |                       |
| <b>TOTAL REVENUES</b>           | \$4,630,592         | \$0                            | \$0                            | \$0                 | \$0                   |
| <b>EXPENDITURES BY CATEGORY</b> |                     |                                |                                |                     |                       |
| Benefits                        | \$860,790           | \$1,025,000                    | \$1,025,000                    | \$1,048,320         | \$1,087,640           |
| Contract Services               | \$16,580            | \$17,000                       | \$17,000                       | \$25,000            | \$50,000              |
| <b>TOTAL EXPENDITURES</b>       | \$877,370           | \$1,042,000                    | \$1,042,000                    | \$1,073,320         | \$1,137,640           |
| <b>ENDING FUND BALANCE</b>      | \$25,489,330        | \$24,447,330                   | \$24,447,330                   | \$23,374,010        | \$22,236,370          |



## Introduction

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The City of Dublin adopts a Biennial Budget which incorporates the estimated Revenue and Expenditures for the City each of the two Fiscal Years. The Fiscal Year begins July 1st and ends on June 30th.

The schedules included in the Appendix are intended to provide additional summary and comparison information related to both Revenues and Expenditures. The Appendix also includes a glossary of terms, and detailed demographic information about the City of Dublin. Upon adoption by the City Council, a copy of the resolution will be placed in the Appendix as well. Questions about the presentation of the information can be directed to Administrative Services Department at (925) 833-6640.

The following are the sections included in the Appendix:

**#1 – Historical Comparison of Revenues by Source**

**#2 – Human Services Grants Program**

**#3 – Position Allocation Plan**

**#4 – Fiscal Year 2022-23 Appropriations Limit**

**#5 – Fund Balance Reserves Policy**

**#6 – Glossary/Index**

**#7 – Demographics**

**#8 – Legal Debt Limit**

**#9 – Budget Resolution**



# Historical Comparison of Revenue by Source

**Figure 60| HISTORICAL COMPARISON OF REVENUE BY SOURCE**

| Category                        | Actual<br>2020-21   | Adopted<br>2021-22  | Amended<br>2021-22  | Budget<br>2022-23   | Forecast<br>2023-24 |
|---------------------------------|---------------------|---------------------|---------------------|---------------------|---------------------|
| <b>General Fund (1000s)</b>     |                     |                     |                     |                     |                     |
| <b>Property Taxes</b>           |                     |                     |                     |                     |                     |
| Current Secured                 | \$41,073,406        | \$41,591,000        | \$42,591,000        | \$43,600,000        | \$45,630,000        |
| Current Unsecured               | \$2,084,371         | \$2,230,000         | \$2,230,000         | \$2,317,000         | \$2,417,000         |
| Motor Vehicle In Lieu           | \$7,846,594         | \$8,092,000         | \$8,092,000         | \$8,146,000         | \$8,396,000         |
| Supplemental                    | \$1,337,239         | \$500,000           | \$500,000           | \$750,000           | \$750,000           |
| Prior Secured                   | \$445,964           | \$350,000           | \$350,000           | \$350,000           | \$350,000           |
| Prior Unsecured                 | \$74,226            |                     |                     |                     |                     |
| Property Tax Penalties          | \$145,286           |                     |                     |                     |                     |
| <b>Sub-total</b>                | <b>\$53,007,086</b> | <b>\$52,763,000</b> | <b>\$53,763,000</b> | <b>\$55,163,000</b> | <b>\$57,543,000</b> |
| <b>Sales Taxes</b>              |                     |                     |                     |                     |                     |
| Sales and Use Tax               | \$24,860,469        | \$22,528,000        | \$25,828,000        | \$26,400,000        | \$27,000,000        |
| Sales Tax Reimbursements        | (\$219,445)         | (\$610,000)         | (\$610,000)         | (\$405,555)         | (\$375,000)         |
| <b>Sub-total</b>                | <b>\$24,641,024</b> | <b>\$21,918,000</b> | <b>\$25,218,000</b> | <b>\$25,994,445</b> | <b>\$26,625,000</b> |
| <b>Other Taxes</b>              |                     |                     |                     |                     |                     |
| Property Transfer Tax           | \$983,998           | \$500,000           | \$500,000           | \$800,000           | \$800,000           |
| Transient Occupancy Tax (Hotel) | \$743,962           | \$750,000           | \$1,000,000         | \$1,400,000         | \$1,500,000         |
| <b>Sub-total</b>                | <b>\$1,727,960</b>  | <b>\$1,250,000</b>  | <b>\$1,500,000</b>  | <b>\$2,200,000</b>  | <b>\$2,300,000</b>  |
| <b>Franchise Taxes</b>          |                     |                     |                     |                     |                     |
| Electric                        | \$615,195           | \$550,000           | \$550,000           | \$550,000           | \$550,000           |
| Gas                             | \$174,805           | \$140,000           | \$140,000           | \$150,000           | \$150,000           |
| Garbage                         | \$4,011,811         | \$3,892,706         | \$3,892,706         | \$4,410,000         | \$4,630,500         |
| Cable                           | \$655,548           | \$650,000           | \$650,000           | \$650,000           | \$650,000           |
| <b>Sub-total</b>                | <b>\$5,457,359</b>  | <b>\$5,232,706</b>  | <b>\$5,232,706</b>  | <b>\$5,760,000</b>  | <b>\$5,980,500</b>  |



## Revenue Comparison

| Category                                | Actual<br>2020-21  | Adopted<br>2021-22 | Amended<br>2021-22 | Budget<br>2022-23  | Forecast<br>2023-24 |
|---|--------------------|--------------------|--------------------|--------------------|---------------------|
| <b>Licenses &amp; Permits</b>           |                    |                    |                    |                    |                     |
| Business Licenses                       | \$154,375          | \$145,000          | \$145,000          | \$150,000          | \$150,000           |
| Pole License Fee                        | \$17,640           |                    |                    | \$11,000           | \$11,000            |
| Taxi - Company                          | \$1,936            | \$2,500            | \$2,500            | \$2,000            | \$2,000             |
| Taxi - Driver                           | \$1,936            | \$3,300            | \$3,300            | \$2,000            | \$2,000             |
| Tobacco Retailing License               | \$3,291            | \$4,000            | \$4,000            | \$10,000           | \$10,000            |
| Massage - Establishment                 | \$3,478            | \$1,740            | \$1,740            | \$1,800            | \$1,800             |
| Peddler                                 | \$968              | \$1,797            | \$1,797            | \$1,000            | \$1,000             |
| Animal License                          | \$6,898            | \$7,000            | \$7,000            | \$6,000            | \$6,000             |
| Fire Permits - Self Inspected           | \$24,405           | \$15,120           | \$15,120           | \$12,996           | \$12,996            |
| Fire Permits - Annual                   | \$11,382           | \$28,400           | \$28,400           | \$22,000           | \$22,000            |
| Planning Permits                        | \$24,217           | \$46,462           | \$46,462           | \$29,255           | \$29,255            |
| Building Referral Plan Check            | \$28,533           | \$25,344           | \$25,344           | \$28,775           | \$28,775            |
| Building Permits                        | \$4,134,402        | \$3,692,066        | \$3,992,066        | \$3,196,989        | \$3,595,760         |
| Construction and Demo Permits           | \$17,862           | \$16,700           | \$16,700           | \$13,499           | \$12,339            |
| Encroachment / Transportation           | \$384,143          | \$405,000          | \$405,000          | \$405,000          | \$417,150           |
| Grading                                 | \$102,216          | \$100,000          | \$100,000          | \$128,000          | \$131,840           |
| Miscellaneous Permits                   | \$6,327            | \$4,577            | \$4,577            | \$4,577            | \$4,577             |
| <b>Sub-total</b>                        | <b>\$4,924,009</b> | <b>\$4,499,006</b> | <b>\$4,799,006</b> | <b>\$4,024,891</b> | <b>\$4,438,492</b>  |
| <b>Fines &amp; Penalties</b>            |                    |                    |                    |                    |                     |
| Other Court Fines                       | \$16,296           | \$35,000           | \$35,000           | \$20,000           | \$20,000            |
| Parking Citations                       | \$59,098           | \$72,432           | \$72,432           | \$65,000           | \$65,000            |
| <b>Sub-total</b>                        | <b>\$75,394</b>    | <b>\$107,432</b>   | <b>\$107,432</b>   | <b>\$85,000</b>    | <b>\$85,000</b>     |
| <b>Use Of Money &amp; Property</b>      |                    |                    |                    |                    |                     |
| Interest                                | \$2,689,216        | \$1,200,000        | \$1,200,000        | \$1,510,000        | \$2,010,000         |
| Interest Designated                     | \$6,141            |                    |                    |                    |                     |
| Interest Restricted                     | \$114,314          |                    |                    |                    |                     |
| Investment Fair Market Value Adjustment | (\$3,936,480)      |                    |                    |                    |                     |
| Leased Property                         | \$495,683          | \$502,471          | \$502,471          | \$522,987          | \$532,026           |
| <b>Sub-total</b>                        | <b>(\$631,126)</b> | <b>\$1,702,471</b> | <b>\$1,702,471</b> | <b>\$2,032,987</b> | <b>\$2,542,026</b>  |



## Revenue Comparison

| Category  | Actual<br>2020-21  | Adopted<br>2021-22 | Amended<br>2021-22 | Budget<br>2022-23  | Forecast<br>2023-24 |
|---|--------------------|--------------------|--------------------|--------------------|---------------------|
| <b>Intergovernmental</b>                        |                    |                    |                    |                    |                     |
| Vehicle License Fee                             | \$48,198           | \$35,000           | \$35,000           | \$45,000           | \$45,000            |
| Mandated Costs Reimbursement                    | \$15,348           | \$10,000           | \$10,000           | \$10,000           | \$10,000            |
| Property Tax Relief (HOPTR)                     | \$237,072          | \$240,000          | \$240,000          | \$235,000          | \$235,000           |
| <b>Sub-total</b>                                | <b>\$300,618</b>   | <b>\$285,000</b>   | <b>\$285,000</b>   | <b>\$290,000</b>   | <b>\$290,000</b>    |
| <b>Charges For Services</b>                     |                    |                    |                    |                    |                     |
| <b>General &amp; Administrative</b>             |                    |                    |                    |                    |                     |
| Sale of Documents                               | \$24               | \$200              | \$200              |                    |                     |
| Building Use Insurance                          | \$524              | \$17,550           | \$17,550           | \$27,000           | \$27,000            |
| <i>General &amp; Administrative</i>             | <b>\$548</b>       | <b>\$17,750</b>    | <b>\$17,750</b>    | <b>\$27,000</b>    | <b>\$27,000</b>     |
| <b>Police Services</b>                          |                    |                    |                    |                    |                     |
| Police Reports                                  | \$2,870            | \$2,380            | \$2,380            | \$3,000            | \$3,000             |
| Background Letter                               | \$1,035            | \$1,300            | \$1,300            | \$1,100            | \$1,100             |
| ABC Letter                                      |                    | \$620              | \$620              |                    |                     |
| Livescan  | \$192              | \$500              | \$500              | \$500              | \$500               |
| Fingerprints                                    |                    | \$500              | \$500              | \$500              | \$500               |
| Vehicle Release                                 | \$17,400           | \$20,000           | \$20,000           | \$12,000           | \$12,000            |
| Fix It Tickets                                  | \$420              | \$310              | \$310              | \$350              | \$350               |
| Repo Releases                                   | \$645              | \$600              | \$600              | \$600              | \$600               |
| DUI Response Costs Recovery                     | \$2,260            | \$2,110            | \$2,110            | \$2,100            | \$2,100             |
| Miscellaneous Police Services                   | \$73               | \$820              | \$820              | \$600              | \$600               |
| <i>Police Services</i>                          | <b>\$24,895</b>    | <b>\$29,140</b>    | <b>\$29,140</b>    | <b>\$20,750</b>    | <b>\$20,750</b>     |
| <b>Fire Services</b>                            |                    |                    |                    |                    |                     |
| Fire Alarm                                      | \$34,373           | \$8,488            | \$8,488            | \$11,319           | \$10,212            |
| Sprinkler / Underground                         | \$243,374          | \$83,791           | \$83,791           | \$98,694           | \$88,180            |
| Fixed System                                    | \$2,578            |                    |                    |                    |                     |
| Fire Plan Check                                 | \$93,084           | \$40,950           | \$40,950           | \$50,700           | \$51,700            |
| Miscellaneous Fire Services                     | \$3,315            |                    |                    |                    |                     |
| Santa Rita Services                             | \$1,684,632        | \$955,200          | \$955,200          | \$1,000,000        | \$1,000,000         |
| <i>Fire Services</i>                            | <b>\$2,061,356</b> | <b>\$1,088,429</b> | <b>\$1,088,429</b> | <b>\$1,160,713</b> | <b>\$1,150,092</b>  |
| <b>Environmental Services</b>                   |                    |                    |                    |                    |                     |
| EV Charging Stations                            | \$4,808            | \$2,000            | \$2,000            | \$2,000            | \$2,000             |
| Stormwater Facility Inspection                  | \$14,486           | \$15,000           | \$15,000           | \$16,000           | \$16,000            |
| Waste Mgt Admin Fee                             | \$1,530,649        | \$1,507,971        | \$1,507,971        | \$1,600,000        | \$1,680,000         |
| Local Share Permit Surcharge-<br>Green Building | \$987              | \$600              | \$600              | \$571              | \$678               |
| <i>Environmental Services</i>                   | <b>\$1,550,930</b> | <b>\$1,525,571</b> | <b>\$1,525,571</b> | <b>\$1,618,571</b> | <b>\$1,698,678</b>  |



## Revenue Comparison

| Category                                   | Actual<br>2020-21   | Adopted<br>2021-22  | Amended<br>2021-22   | Budget<br>2022-23    | Forecast<br>2023-24  |
|--|---------------------|---------------------|----------------------|----------------------|----------------------|
| <b>Parks &amp; Community Services</b>      |                     |                     |                      |                      |                      |
| Cultural & Special Events                  | \$62,311            | \$210,453           | \$210,453            | \$440,705            | \$440,785            |
| Heritage Center                            | \$91,773            | \$94,290            | \$125,116            | \$133,804            | \$134,164            |
| Parks & Community Services Admin           | \$762               | \$500               | \$500                | \$1,200              | \$1,200              |
| Shannon Center                             | \$510,923           | \$899,241           | \$1,101,397          | \$1,338,737          | \$1,475,047          |
| Stager & Other Facilities                  | \$503,366           | \$909,188           | \$1,452,742          | \$1,334,113          | \$1,369,063          |
| Senior Center                              | \$5,980             | \$42,398            | \$100,690            | \$154,460            | \$175,120            |
| The Wave                                   | \$333,876           | \$1,048,285         | \$1,159,000          | \$1,366,535          | \$1,439,963          |
| <i>Parks &amp; Community Services</i>      | <b>\$1,508,991</b>  | <b>\$3,204,355</b>  | <b>\$4,149,898</b>   | <b>\$4,769,554</b>   | <b>\$5,035,342</b>   |
| <b>Development Services</b>                |                     |                     |                      |                      |                      |
| Zoning                                     | \$827,579           | \$631,157           | \$1,426,722          | \$1,354,179          | \$1,137,510          |
| Plan Checking                              | \$1,544,186         | \$2,884,038         | \$2,884,038          | \$2,656,000          | \$2,695,990          |
| Local Share Permit Surcharge-Zone 7        | \$9,763             | \$5,030             | \$5,030              | \$2,057              | \$2,708              |
| Local Share Permit Surcharge-SMIP          | \$1,815             | \$1,121             | \$1,121              | \$1,100              | \$1,254              |
| Business License City Admin CASp fee       | \$15,477            | \$14,400            | \$14,400             | \$15,480             | \$13,741             |
| PFD Development Services                   | \$403,948           |                     |                      |                      |                      |
| <i>Development Services</i>                | <b>\$2,802,768</b>  | <b>\$3,535,746</b>  | <b>\$4,331,311</b>   | <b>\$4,028,816</b>   | <b>\$3,851,203</b>   |
| <b>Sub-total</b>                           | <b>\$7,949,488</b>  | <b>\$9,400,991</b>  | <b>\$11,142,099</b>  | <b>\$11,625,404</b>  | <b>\$11,783,065</b>  |
| <b>General Revenue</b>                     |                     |                     |                      |                      |                      |
| Sale of Property                           | \$53,283            |                     |                      |                      |                      |
| Contribution/Donations/Sponsorships        | \$3,760             |                     |                      |                      |                      |
| Miscellaneous Revenue                      | \$158,492           | \$122,532           | \$122,532            | \$224,983            | \$227,198            |
| Reimbursement, General                     | \$1,136,837         | \$1,086,642         | \$1,118,801          | \$1,284,053          | \$1,335,894          |
| Reimbursement, Damage                      | \$14,883            | \$30,000            | \$30,000             | \$25,000             | \$25,000             |
| Community Benefit Payments                 | \$441,000           |                     | \$50,000             |                      |                      |
| Developer Contribution - Project           | \$4,072             |                     |                      |                      |                      |
| <b>Sub-total</b>                           | <b>\$1,812,327</b>  | <b>\$1,239,174</b>  | <b>\$1,321,333</b>   | <b>\$1,534,036</b>   | <b>\$1,588,092</b>   |
| <b>Total – General Fund <sup>(1)</sup></b> | <b>\$99,264,139</b> | <b>\$98,397,780</b> | <b>\$105,071,047</b> | <b>\$108,709,763</b> | <b>\$113,175,175</b> |

<sup>(1)</sup> Excludes Transfers In





## Revenue Comparison

| Category  | Actual<br>2020-21 | Adopted<br>2021-22 | Amended<br>2021-22 | Budget<br>2022-23 | Forecast<br>2023-24 |
|---|-------------------|--------------------|--------------------|-------------------|---------------------|
| <b>State Seizure/Special Activity Fund (2101)</b> |                   |                    |                    |                   |                     |
| Interest  | \$275             | \$200              | \$200              | \$200             | \$420               |
| General Revenue                                   | \$13,783          |                    | \$74,000           |                   |                     |
| <b>Total</b>                                      | <b>\$14,058</b>   | <b>\$200</b>       | <b>\$74,200</b>    | <b>\$200</b>      | <b>\$420</b>        |

|                                 |                  |                 |                 |                 |                 |
|---------------------------------|------------------|-----------------|-----------------|-----------------|-----------------|
| <b>Vehicle Abatement (2102)</b> |                  |                 |                 |                 |                 |
| Interest                        | \$3,546          | \$2,000         | \$2,000         | \$1,500         | \$3,150         |
| Intergovernmental-County        | \$113,848        | \$34,000        | \$34,000        | \$34,000        | \$34,000        |
| <b>Total</b>                    | <b>\$117,394</b> | <b>\$36,000</b> | <b>\$36,000</b> | <b>\$35,500</b> | <b>\$37,150</b> |

|                                   |                  |                  |                  |                  |                  |
|-----------------------------------|------------------|------------------|------------------|------------------|------------------|
| <b>SLES/COPS Fund - CA (2103)</b> |                  |                  |                  |                  |                  |
| Interest                          | \$3,494          | \$1,000          | \$1,000          | \$2,000          | \$4,200          |
| Intergovernmental-State           | \$156,727        | \$100,000        | \$100,000        | \$100,000        | \$100,000        |
| <b>Total</b>                      | <b>\$160,221</b> | <b>\$101,000</b> | <b>\$101,000</b> | <b>\$102,000</b> | <b>\$104,200</b> |

|   |  |  |                 |  |  |
|---|--|--|-----------------|--|--|
| <b>Local Law Enforcement Block Grant (2104)</b> |  |  |                 |  |  |
| Interest  |  |  |                 |  |  |
| Intergovernmental-State                         |  |  | \$50,000        |  |  |
| <b>Total</b>                                    |  |  | <b>\$50,000</b> |  |  |

|                              |                  |                  |                  |                  |                  |
|------------------------------|------------------|------------------|------------------|------------------|------------------|
| <b>Traffic Safety (2106)</b> |                  |                  |                  |                  |                  |
| Fines & Penalties            | \$102,083        | \$140,000        | \$140,000        | \$100,000        | \$100,000        |
| Interest                     | \$135            | \$200            | \$200            | \$100            | \$200            |
| <b>Total</b>                 | <b>\$102,218</b> | <b>\$140,200</b> | <b>\$140,200</b> | <b>\$100,100</b> | <b>\$100,200</b> |

|  |            |  |  |  |  |
|--|------------|--|--|--|--|
| <b>Federal Asset Seizure Fund (2107)</b> |            |  |  |  |  |
| Interest                                 | \$9        |  |  |  |  |
| <b>Total</b>                             | <b>\$9</b> |  |  |  |  |

|  |                  |                  |                  |                  |                  |
|--|------------------|------------------|------------------|------------------|------------------|
| <b>EMS Special Revenue (2109)</b>            |                  |                  |                  |                  |                  |
| Special Assessments - Current                | \$208,584        | \$206,289        | \$206,289        | \$213,000        | \$217,000        |
| Special Assessments - Prior Year & Penalties | \$1,897          | \$1,500          | \$1,500          | \$1,000          | \$1,000          |
| Interest                                     | \$3,441          | \$1,500          | \$1,500          | \$2,000          | \$4,200          |
| <b>Total</b>                                 | <b>\$213,922</b> | <b>\$209,289</b> | <b>\$209,289</b> | <b>\$216,000</b> | <b>\$222,200</b> |



## Revenue Comparison

| Category                         | Actual<br>2020-21 | Adopted<br>2021-22 | Amended<br>2021-22 | Budget<br>2022-23 | Forecast<br>2023-24 |
|----------------------------------|-------------------|--------------------|--------------------|-------------------|---------------------|
| <b>Enforcement Grants (2111)</b> |                   |                    |                    |                   |                     |
| Interest                         |                   | \$500              | \$500              |                   |                     |
| Intergovernmental-Federal        |                   | \$50,000           | \$50,000           | \$50,000          | \$50,000            |
| Intergovernmental-State          | \$38,797          | \$279,590          | \$279,590          | \$271,584         | \$281,681           |
| <b>Total</b>                     | <b>\$38,797</b>   | <b>\$330,090</b>   | <b>\$330,090</b>   | <b>\$321,584</b>  | <b>\$331,681</b>    |

|                             |                    |                    |                    |                    |                    |
|-----------------------------|--------------------|--------------------|--------------------|--------------------|--------------------|
| <b>State Gas Tax (2201)</b> |                    |                    |                    |                    |                    |
| Interest                    | \$41,560           | \$20,000           | \$20,000           | \$30,000           | \$33,000           |
| Intergovernmental-State     | \$1,428,095        | \$1,611,931        | \$1,611,931        | \$1,868,231        | \$1,868,231        |
| <b>Total</b>                | <b>\$1,469,655</b> | <b>\$1,631,931</b> | <b>\$1,631,931</b> | <b>\$1,898,231</b> | <b>\$1,901,231</b> |

|  |  |  |                  |  |  |
|--|--|--|------------------|--|--|
| <b>Federal Transportation Grant (2202)</b> |  |  |                  |  |  |
| Intergovernmental-Federal                  |  |  | \$661,000        |  |  |
| <b>Total</b>                               |  |  | <b>\$661,000</b> |  |  |

|  |  |  |  |                 |  |
|--|--|--|--|-----------------|--|
| <b>Transportation Development Act (2203)</b> |  |  |  |                 |  |
| Intergovernmental-State                      |  |  |  | \$17,317        |  |
| <b>Total</b>                                 |  |  |  | <b>\$17,317</b> |  |

|                                       |                  |                  |                  |  |  |
|---------------------------------------|------------------|------------------|------------------|--|--|
| <b>Measure B-Local Streets (2204)</b> |                  |                  |                  |  |  |
| Sales Tax                             | \$643,740        | \$594,000        | \$594,000        |  |  |
| Interest                              | \$7,486          | \$3,000          | \$3,000          |  |  |
| <b>Total</b>                          | <b>\$651,226</b> | <b>\$597,000</b> | <b>\$597,000</b> |  |  |

|  |                  |                  |                  |  |  |
|--|------------------|------------------|------------------|--|--|
| <b>Measure B-Bike &amp; Ped (2205)</b> |                  |                  |                  |  |  |
| Sales Tax                              | \$234,185        | \$216,000        | \$216,000        |  |  |
| Interest                               | \$2,084          | \$1,500          | \$1,500          |  |  |
| <b>Total</b>                           | <b>\$236,269</b> | <b>\$217,500</b> | <b>\$217,500</b> |  |  |

|  |  |                  |                    |  |  |
|--|--|------------------|--------------------|--|--|
| <b>Transportation for Clean Air (2207)</b> |  |                  |                    |  |  |
| Intergovernmental-County                   |  | \$856,419        | \$1,002,419        |  |  |
| <b>Total</b>                               |  | <b>\$856,419</b> | <b>\$1,002,419</b> |  |  |



## Revenue Comparison

| Category                               | Actual<br>2020-21 | Adopted<br>2021-22 | Amended<br>2021-22 | Budget<br>2022-23 | Forecast<br>2023-24 |
|--|-------------------|--------------------|--------------------|-------------------|---------------------|
| <b>Vehicle Registration Fee (2212)</b> |                   |                    |                    |                   |                     |
| Interest                               | \$3,264           | \$2,000            | \$2,000            | \$2,500           | \$2,500             |
| Intergovernmental-County               | \$300,170         | \$267,867          | \$267,867          | \$267,867         | \$267,867           |
| <b>Total</b>                           | <b>\$303,434</b>  | <b>\$269,867</b>   | <b>\$269,867</b>   | <b>\$270,367</b>  | <b>\$270,367</b>    |

|  |                  |                  |                  |                    |                    |
|--|------------------|------------------|------------------|--------------------|--------------------|
| <b>Measure BB-Local Streets (2214)</b> |                  |                  |                  |                    |                    |
| Sales Tax                              | \$578,781        | \$533,000        | \$533,000        | \$1,138,000        | \$1,138,000        |
| Interest                               | \$4,277          | \$4,000          | \$4,000          | \$4,000            | \$4,000            |
| <b>Total</b>                           | <b>\$583,058</b> | <b>\$537,000</b> | <b>\$537,000</b> | <b>\$1,142,000</b> | <b>\$1,142,000</b> |

|   |                  |                  |                  |                  |                  |
|---|------------------|------------------|------------------|------------------|------------------|
| <b>Measure BB-Bike &amp; Ped (2215)</b> |                  |                  |                  |                  |                  |
| Sales Tax                               | \$191,436        | \$176,000        | \$176,000        | \$376,000        | \$376,000        |
| Interest                                | \$2,704          | \$1,000          | \$1,000          | \$1,000          | \$1,000          |
| <b>Total</b>                            | <b>\$194,140</b> | <b>\$177,000</b> | <b>\$177,000</b> | <b>\$377,000</b> | <b>\$377,000</b> |

|                                |                 |  |  |  |  |
|--------------------------------|-----------------|--|--|--|--|
| <b>Measure B Grants (2216)</b> |                 |  |  |  |  |
| Interest                       | \$1,931         |  |  |  |  |
| Intergovernmental-County       | \$75,000        |  |  |  |  |
| <b>Total</b>                   | <b>\$76,931</b> |  |  |  |  |

|                                 |                    |                    |                    |                  |  |
|---------------------------------|--------------------|--------------------|--------------------|------------------|--|
| <b>Measure BB Grants (2217)</b> |                    |                    |                    |                  |  |
| Interest                        | \$4,905            |                    |                    |                  |  |
| Intergovernmental-County        | \$3,051,000        | \$4,751,000        | \$4,751,000        | \$741,717        |  |
| <b>Total</b>                    | <b>\$3,055,905</b> | <b>\$4,751,000</b> | <b>\$4,751,000</b> | <b>\$741,717</b> |  |

|  |  |  |                    |  |  |
|--|--|--|--------------------|--|--|
| <b>Measure RR Safe Routes to BART (2218)</b> |  |  |                    |  |  |
| Intergovernmental-Other Agency Grant         |  |  | \$1,500,000        |  |  |
| <b>Total</b>                                 |  |  | <b>\$1,500,000</b> |  |  |

|   |                    |                    |                    |                    |                    |
|---|--------------------|--------------------|--------------------|--------------------|--------------------|
| <b>Road Maintenance &amp; Rehab Account (RMRA) (2220)</b> |                    |                    |                    |                    |                    |
| Interest  | \$18,137           | \$5,000            | \$5,000            | \$15,000           | \$16,500           |
| Intergovernmental-State                                   | \$1,218,279        | \$1,148,339        | \$1,148,339        | \$1,262,424        | \$1,262,424        |
| <b>Total</b>  | <b>\$1,236,416</b> | <b>\$1,153,339</b> | <b>\$1,153,339</b> | <b>\$1,277,424</b> | <b>\$1,278,924</b> |



## Revenue Comparison

| Category                 | Actual<br>2020-21 | Adopted<br>2021-22 | Amended<br>2021-22 | Budget<br>2022-23 | Forecast<br>2023-24 |
|--------------------------|-------------------|--------------------|--------------------|-------------------|---------------------|
| <b>Measure D (2302)</b>  |                   |                    |                    |                   |                     |
| Interest                 | \$10,312          | \$5,000            | \$5,000            | \$10,000          | \$11,000            |
| Intergovernmental-County | \$195,722         | \$228,000          | \$228,000          | \$228,000         | \$228,000           |
| <b>Total</b>             | <b>\$206,034</b>  | <b>\$233,000</b>   | <b>\$233,000</b>   | <b>\$238,000</b>  | <b>\$239,000</b>    |

|                                    |                    |                    |                    |                    |                    |
|------------------------------------|--------------------|--------------------|--------------------|--------------------|--------------------|
| <b>Garbage Service Fund (2303)</b> |                    |                    |                    |                    |                    |
| Interest                           | \$7,534            | \$2,000            | \$2,000            | \$7,500            | \$8,250            |
| Environmental Services             | \$6,897,159        | \$6,787,400        | \$7,594,125        | \$7,620,000        | \$7,820,000        |
| <b>Total</b>                       | <b>\$6,904,693</b> | <b>\$6,789,400</b> | <b>\$7,596,125</b> | <b>\$7,627,500</b> | <b>\$7,828,250</b> |

|  |                 |                 |                 |                 |                 |
|--|-----------------|-----------------|-----------------|-----------------|-----------------|
| <b>Local Recycling Programs (2304)</b> |                 |                 |                 |                 |                 |
| Interest                               | \$1,484         | \$500           | \$500           | \$1,000         | \$1,100         |
| Intergovernmental-State                | \$16,423        | \$35,000        | \$35,000        | \$29,256        | \$28,902        |
| Intergovernmental-County               |                 |                 |                 | \$25,000        | \$25,000        |
| General Revenue                        |                 | \$1,000         | \$1,000         |                 |                 |
| <b>Total</b>                           | <b>\$17,907</b> | <b>\$36,500</b> | <b>\$36,500</b> | <b>\$55,256</b> | <b>\$55,002</b> |

|  |                |                |                |                |                |
|--|----------------|----------------|----------------|----------------|----------------|
| <b>Storm Water Management (2321, 2323, 2324)</b> |                |                |                |                |                |
| Interest   | \$3,261        | \$1,750        | \$1,750        | \$2,000        | \$2,200        |
| <b>Total</b>                                     | <b>\$3,261</b> | <b>\$1,750</b> | <b>\$1,750</b> | <b>\$2,000</b> | <b>\$2,200</b> |

|                           |                |                |                |                |                |
|---------------------------|----------------|----------------|----------------|----------------|----------------|
| <b>Box Culvert (2322)</b> |                |                |                |                |                |
| Interest                  | \$5,298        | \$3,000        | \$3,000        | \$5,000        | \$5,500        |
| <b>Total</b>              | <b>\$5,298</b> | <b>\$3,000</b> | <b>\$3,000</b> | <b>\$5,000</b> | <b>\$5,500</b> |

|   |                  |                  |                  |                  |                  |
|---|------------------|------------------|------------------|------------------|------------------|
| <b>Small Business Assistance (2601)</b> |                  |                  |                  |                  |                  |
| Interest                                | \$186            |                  |                  |                  |                  |
| General Revenue                         | \$100,000        | \$100,000        | \$100,000        | \$100,000        | \$100,000        |
| <b>Total</b>                            | <b>\$100,186</b> | <b>\$100,000</b> | <b>\$100,000</b> | <b>\$100,000</b> | <b>\$100,000</b> |

|                                  |                  |  |                  |                    |  |
|----------------------------------|------------------|--|------------------|--------------------|--|
| <b>State Grant - Park (2403)</b> |                  |  |                  |                    |  |
| Intergovernmental - State        | \$377,466        |  | \$271,600        | \$2,022,400        |  |
| <b>Total</b>                     | <b>\$377,466</b> |  | <b>\$271,600</b> | <b>\$2,022,400</b> |  |



## Revenue Comparison

| Category                                     | Actual<br>2020-21 | Adopted<br>2021-22 | Amended<br>2021-22 | Budget<br>2022-23 | Forecast<br>2023-24 |
|--|-------------------|--------------------|--------------------|-------------------|---------------------|
| <b>Street Light Districts (2701, 2705)</b>   |                   |                    |                    |                   |                     |
| Special Assessments - Current                | \$617,691         | \$661,064          | \$661,064          | \$639,832         | \$646,321           |
| Special Assessments - Prior Year & Penalties | \$6,680           |                    |                    |                   |                     |
| Interest                                     | \$22,995          | \$10,500           | \$10,500           | \$17,500          | \$19,250            |
| <b>Total</b>                                 | <b>\$647,366</b>  | <b>\$671,564</b>   | <b>\$671,564</b>   | <b>\$657,332</b>  | <b>\$665,571</b>    |

|   |                  |                  |                  |                  |                  |
|---|------------------|------------------|------------------|------------------|------------------|
| <b>Landscape Districts (2702, 2703, 2704)</b> |                  |                  |                  |                  |                  |
| Special Assessments - Current                 | \$607,362        | \$645,243        | \$645,243        | \$675,965        | \$689,485        |
| Special Assessments - Prior Year & Penalties  | \$11,789         |                  |                  |                  |                  |
| Interest                                      | \$24,497         | \$11,000         | \$11,000         | \$17,500         | \$19,250         |
| <b>Total</b>                                  | <b>\$643,648</b> | <b>\$656,243</b> | <b>\$656,243</b> | <b>\$693,465</b> | <b>\$708,735</b> |

|  |                 |                  |                  |                  |                  |
|--|-----------------|------------------|------------------|------------------|------------------|
| <b>Dublin Crossing CFD (2710)</b>            |                 |                  |                  |                  |                  |
| Special Assessments - Current                | \$96,262        | \$115,000        | \$115,000        | \$115,000        | \$115,000        |
| Special Assessments – Prior Year & Penalties | \$214           |                  |                  |                  |                  |
| Interest                                     | \$2,773         | \$750            | \$750            | \$2,000          | \$2,200          |
| <b>Total</b>                                 | <b>\$99,249</b> | <b>\$115,750</b> | <b>\$115,750</b> | <b>\$117,000</b> | <b>\$117,200</b> |

|                               |                  |                 |                 |                 |                 |
|-------------------------------|------------------|-----------------|-----------------|-----------------|-----------------|
| <b>Public Art Fund (2801)</b> |                  |                 |                 |                 |                 |
| Interest                      | \$55,665         | \$45,000        | \$45,000        | \$45,000        | \$45,000        |
| Developer Contribution        | \$47,481         |                 |                 |                 |                 |
| General Revenue               | \$4,900          |                 |                 |                 |                 |
| <b>Total</b>                  | <b>\$108,046</b> | <b>\$45,000</b> | <b>\$45,000</b> | <b>\$45,000</b> | <b>\$45,000</b> |

|                                   |                  |                  |                  |                  |                  |
|-----------------------------------|------------------|------------------|------------------|------------------|------------------|
| <b>Cable TV Facilities (2811)</b> |                  |                  |                  |                  |                  |
| Interest                          | \$4,154          | \$1,500          | \$1,500          | \$2,000          | \$2,000          |
| Cable TV Support                  | \$131,499        | \$183,000        | \$183,000        | \$125,000        | \$125,000        |
| <b>Total</b>                      | <b>\$135,653</b> | <b>\$184,500</b> | <b>\$184,500</b> | <b>\$127,000</b> | <b>\$127,000</b> |

|                                       |           |           |                    |           |           |
|---------------------------------------|-----------|-----------|--------------------|-----------|-----------|
| <b>Affordable Housing Fund (2901)</b> |           |           |                    |           |           |
| Interest                              | \$165,172 | \$125,000 | \$125,000          | \$125,000 | \$125,000 |
| Loan Repayments                       | \$385,898 |           |                    |           |           |
| Development Services                  | \$105,524 | \$74,816  | \$74,816           | \$80,855  | \$80,855  |
| Developer Contribution                | \$83,128  |           |                    | \$12,972  |           |
| <b>Total</b>                          |           |           | <b>\$5,000,000</b> |           |           |



## Revenue Comparison

| Category                            | Actual<br>2020-21 | Adopted<br>2021-22 | Amended<br>2021-22 | Budget<br>2022-23 | Forecast<br>2023-24 |
|-------------------------------------|-------------------|--------------------|--------------------|-------------------|---------------------|
| <b>Noise Mitigation Fund (2902)</b> |                   |                    |                    |                   |                     |
| Interest                            | \$288             | \$100              | \$100              | \$100             | \$100               |
| Developer Contribution              | \$2,016           | \$714              | \$714              | \$662             | \$667               |
| <b>Total</b>                        | <b>\$2,304</b>    | <b>\$814</b>       | <b>\$814</b>       | <b>\$762</b>      | <b>\$767</b>        |

|   |                  |                  |                  |                  |                  |
|---|------------------|------------------|------------------|------------------|------------------|
| <b>Community Development Block Grant (2903)</b> |                  |                  |                  |                  |                  |
| Intergovernmental-Federal                       | \$532,917        | \$105,783        | \$405,783        | \$305,600        | \$105,600        |
| <b>Total</b>                                    | <b>\$532,917</b> | <b>\$105,783</b> | <b>\$405,783</b> | <b>\$305,600</b> | <b>\$105,600</b> |

|                               |                 |  |  |  |  |
|-------------------------------|-----------------|--|--|--|--|
| <b>COVID-19 Grants (2905)</b> |                 |  |  |  |  |
| Intergovernmental-State       | \$50,500        |  |  |  |  |
| <b>Total</b>                  | <b>\$50,500</b> |  |  |  |  |

|   |                    |  |  |  |  |
|---|--------------------|--|--|--|--|
| <b>Federal COVID-19 Financial Assistance (2906)</b> |                    |  |  |  |  |
| Intergovernmental-Federal                           | \$1,109,321        |  |  |  |  |
| <b>Total</b>  | <b>\$1,109,321</b> |  |  |  |  |

|   |  |                    |                    |                    |  |
|---|--|--------------------|--------------------|--------------------|--|
| <b>American Rescue Plan Act (ARPA) (2907)</b> |  |                    |                    |                    |  |
| Intergovernmental-Federal                     |  | \$6,101,038        | \$3,544,256        | \$3,544,256        |  |
| <b>Total</b>                                  |  | <b>\$6,101,038</b> | <b>\$3,544,256</b> | <b>\$3,544,256</b> |  |

|   |  |  |                  |  |  |
|---|--|--|------------------|--|--|
| <b>Building Homes and Jobs Act (2911)</b> |  |  |                  |  |  |
| Intergovernmental-State                   |  |  | \$310,000        |  |  |
| <b>Total</b>                              |  |  | <b>\$310,000</b> |  |  |

|                                   |  |  |  |                  |  |
|-----------------------------------|--|--|--|------------------|--|
| <b>State Housing Grant (2912)</b> |  |  |  |                  |  |
| Intergovernmental-State           |  |  |  | \$300,000        |  |
| <b>Total</b>                      |  |  |  | <b>\$300,000</b> |  |

|                                      |                    |                    |                    |                  |                    |
|--------------------------------------|--------------------|--------------------|--------------------|------------------|--------------------|
| <b>Public Facilities Fee (4100s)</b> |                    |                    |                    |                  |                    |
| Interest                             | \$437,320          | \$295,550          | \$295,550          | \$342,550        | \$342,550          |
| Developer Contribution               | \$815,478          | \$4,735,946        | \$4,474,946        | \$535,080        | \$2,827,172        |
| <b>Total</b>                         | <b>\$1,252,798</b> | <b>\$5,031,496</b> | <b>\$4,770,496</b> | <b>\$877,630</b> | <b>\$3,169,722</b> |



## Revenue Comparison

| Category                          | Actual<br>2020-21  | Adopted<br>2021-22 | Amended<br>2021-22 | Budget<br>2022-23 | Forecast<br>2023-24 |
|-----------------------------------|--------------------|--------------------|--------------------|-------------------|---------------------|
| <b>Traffic Impact Fee (4300s)</b> |                    |                    |                    |                   |                     |
| Interest                          | \$366,642          | \$180,000          | \$180,000          | \$298,000         | \$298,000           |
| Developer Contribution            | \$826,383          | \$255,862          | \$1,282,862        | \$147,896         | \$1,801,489         |
| <b>Total</b>                      | <b>\$1,193,025</b> | <b>\$435,862</b>   | <b>\$1,462,862</b> | <b>\$445,896</b>  | <b>\$2,099,489</b>  |

|                               |                 |                 |                 |                 |                 |
|-------------------------------|-----------------|-----------------|-----------------|-----------------|-----------------|
| <b>Fire Impact Fee (4201)</b> |                 |                 |                 |                 |                 |
| Interest                      | \$2,446         | \$1,500         | \$1,500         | \$2,000         | \$2,000         |
| Developer Contribution        | \$74,307        | \$44,250        | \$44,250        | \$37,674        | \$66,033        |
| <b>Total</b>                  | <b>\$76,753</b> | <b>\$45,750</b> | <b>\$45,750</b> | <b>\$39,674</b> | <b>\$68,033</b> |

|                                    |                    |                 |                    |                 |                 |
|------------------------------------|--------------------|-----------------|--------------------|-----------------|-----------------|
| <b>Dublin Crossing Fund (4401)</b> |                    |                 |                    |                 |                 |
| Interest                           | \$102,742          | \$60,000        | \$60,000           | \$80,000        | \$80,000        |
| Community Benefit Payments         | \$1,695,670        |                 | \$3,350,000        |                 |                 |
| <b>Total</b>                       | <b>\$1,798,412</b> | <b>\$60,000</b> | <b>\$3,410,000</b> | <b>\$80,000</b> | <b>\$80,000</b> |

|                                    |                  |                  |                  |                  |                  |
|------------------------------------|------------------|------------------|------------------|------------------|------------------|
| <b>Vehicles Replacement (6105)</b> |                  |                  |                  |                  |                  |
| Interest                           | \$29,687         | \$20,000         | \$20,000         | \$20,000         | \$20,000         |
| Internal Service Charges           | \$673,250        | \$539,535        | \$539,535        | \$746,088        | \$635,058        |
| General Revenue                    | \$27,158         |                  |                  |                  |                  |
| <b>Total</b>                       | <b>\$730,095</b> | <b>\$559,535</b> | <b>\$559,535</b> | <b>\$766,088</b> | <b>\$655,058</b> |

|                                      |                  |                  |                  |                  |                  |
|--------------------------------------|------------------|------------------|------------------|------------------|------------------|
| <b>Facilities Replacement (6205)</b> |                  |                  |                  |                  |                  |
| Interest                             | \$127,379        | \$80,000         | \$80,000         | \$100,000        | \$100,000        |
| Internal Service Charges             | \$216,237        | \$348,509        | \$348,509        | \$414,278        | \$390,711        |
| <b>Total</b>                         | <b>\$343,616</b> | <b>\$428,509</b> | <b>\$428,509</b> | <b>\$514,278</b> | <b>\$490,711</b> |

|                                     |                    |                    |                    |                    |                  |
|-------------------------------------|--------------------|--------------------|--------------------|--------------------|------------------|
| <b>Equipment Replacement (6305)</b> |                    |                    |                    |                    |                  |
| Interest                            | \$93,808           | \$50,000           | \$50,000           | \$75,000           | \$75,000         |
| Internal Service Charges            | \$1,006,158        | \$988,715          | \$988,715          | \$949,559          | \$801,866        |
| <b>Total</b>                        | <b>\$1,099,966</b> | <b>\$1,038,715</b> | <b>\$1,038,715</b> | <b>\$1,024,559</b> | <b>\$876,866</b> |

|                          |                    |                    |                    |                    |                    |
|--------------------------|--------------------|--------------------|--------------------|--------------------|--------------------|
| <b>IT Fund (6605)</b>    |                    |                    |                    |                    |                    |
| Interest                 | \$13,721           | \$7,000            | \$7,000            |                    |                    |
| Internal Service Charges | \$2,015,545        | \$2,165,001        | \$2,165,001        | \$2,916,777        | \$2,927,565        |
| <b>Total</b>             | <b>\$2,029,266</b> | <b>\$2,172,001</b> | <b>\$2,172,001</b> | <b>\$2,916,777</b> | <b>\$2,927,565</b> |



## Revenue Comparison

| Category                                      | Actual<br>2020-21    | Adopted<br>2021-22   | Amended<br>2021-22   | Budget<br>2022-23    | Forecast<br>2023-24  |
|---|----------------------|----------------------|----------------------|----------------------|----------------------|
| <b>Retiree Health (6901)</b>                  |                      |                      |                      |                      |                      |
| Interest                                      | \$942                | \$1,000              | \$1,000              |                      |                      |
| Internal Service Charges                      | \$216,587            |                      |                      |                      |                      |
| Reimbursement                                 | \$860,790            | \$1,025,000          | \$1,025,000          | \$1,048,320          | \$1,087,640          |
| <b>Total</b>                                  | <b>\$1,078,319</b>   | <b>\$1,026,000</b>   | <b>\$1,026,000</b>   | <b>\$1,048,320</b>   | <b>\$1,087,640</b>   |
| <b>Energy Improvement Lease - Bond (7102)</b> |                      |                      |                      |                      |                      |
| Other Financing Source                        |                      |                      | \$20,622,615         |                      |                      |
| <b>Total</b>                                  |                      |                      | <b>\$20,622,615</b>  |                      |                      |
| <b>Grand Total <sup>(1)</sup></b>             | <b>\$129,196,296</b> | <b>\$135,519,641</b> | <b>\$173,494,066</b> | <b>\$138,981,823</b> | <b>\$140,601,312</b> |

<sup>(1)</sup> Excludes Transfers In and Fiduciary Funds





# Human Services Grants Program

Human Services Grants include \$261,000 from General Fund and ARPA Fund, and \$299,000 from CDBG Grant Fund, of that amount, \$200,000 is Capital Project fund allocation to Axis Community Health for a new service site.

**Figure 6 I | GRANTS FOR FISCAL YEAR 2022-23**

| Organization   | Amount                   | Source                      |
|--|--------------------------|-----------------------------|
| Chabot-Las Positas Community College District – Job Support Expansion              | \$16,230                 | ARPA                        |
| Chabot-Las Positas Community College District – EITC Support Program               | \$15,950                 | ARPA                        |
| CityServe of the Tri-Valley – Homelessness Prevention/Family Stabilization         | \$25,000                 | ARPA                        |
| Easter Seals Bay Area – Kaleidoscope Community Adult Program                       | \$15,250                 | General Fund                |
| Goodness Village – Tiny Home Community   | \$10,000                 | General Fund <sup>(2)</sup> |
| Hively – Busy Bees Learning Lab  | \$11,000                 | General Fund                |
| Hively – Community Engagement Coordinator  | \$23,150                 | ARPA                        |
| Hively – Family Resource Center  | \$23,225                 | ARPA/General Fund           |
| Hope Hospice – Grief Support Center and Hospice Volunteer Program                  | \$17,670                 | General Fund                |
| Open Heart Kitchen – Dublin Senior Meal Program                                    | \$23,900                 | ARPA                        |
| Senior Support Program of the Tri-Valley – Case Management                         | \$16,150                 | ARPA                        |
| Sunflower Hill - Program Support for Adults with Developmental Disabilities        | \$15,400                 | General Fund                |
| Tri-Valley Haven - Domestic Violence Services Program                              | \$23,350                 | General Fund                |
| Tr-Valley Haven – Homeless Services Program  | \$24,000                 | ARPA                        |
| Axis Community Health - Loan Obligation  | \$15,300                 | CDBG                        |
| CALICO Center - Dublin Child Abuse Intervention                                    | \$14,425                 | CDBG                        |
| Centro Legal de la Raza – Fair and Secure Housing Project                          | \$22,575                 | CDBG                        |
| Community Resources for Independent Living – Housing and Independent Living Skills | \$14,100                 | CDBG                        |
| Legal Assistance for Seniors – Legal Services, Medicare Counseling and Education   | \$9,100                  | CDBG                        |
| Axis Community Health – New Service Site   | \$200,000 <sup>(1)</sup> | CDBG Capital                |
| Spectrum Community Services - Meals on Wheels for Dublin's Homebound Elderly       | \$24,225                 | CDBG/General Fund           |
| <b>Grand Total</b>   | <b>\$560,000</b>         |                             |

<sup>(1)</sup>CDBG Capital Project Funds

<sup>(2)</sup>Eligible for Federal Funding, which if received will offset part of the General Fund cost



# Position Allocation Plan

## Summary by Department

| Department                 | Actual<br>2020-21 | Adopted<br>2021-22 | Amended<br>2021-22 | Budget<br>2022-23 | Forecast<br>2023-24 | Budget vs<br>Amended |
|----------------------------|-------------------|--------------------|--------------------|-------------------|---------------------|----------------------|
| <b>City Manager Office</b> |                   |                    |                    |                   |                     |                      |
| City Positions             | 22.00             | 23.00              | 25.00              | 24.00             | 24.00               | (1.00)               |
| <b>Total</b>               | <b>22.00</b>      | <b>23.00</b>       | <b>25.00</b>       | <b>24.00</b>      | <b>24.00</b>        | <b>(1.00)</b>        |

|                                |             |             |             |             |             |  |
|--------------------------------|-------------|-------------|-------------|-------------|-------------|--|
| <b>Administrative Services</b> |             |             |             |             |             |  |
| City Positions                 | 9.00        | 9.00        | 9.00        | 9.00        | 9.00        |  |
| <b>Total</b>                   | <b>9.00</b> | <b>9.00</b> | <b>9.00</b> | <b>9.00</b> | <b>9.00</b> |  |

|                              |              |              |              |              |              |               |
|------------------------------|--------------|--------------|--------------|--------------|--------------|---------------|
| <b>Community Development</b> |              |              |              |              |              |               |
| City Positions               | 18.00        | 18.00        | 19.00        | 19.00        | 19.00        |               |
| Contract Positions           | 7.67         | 7.40         | 7.40         | 6.90         | 5.85         | (0.50)        |
| <b>Total</b>                 | <b>25.67</b> | <b>25.40</b> | <b>26.40</b> | <b>25.90</b> | <b>24.85</b> | <b>(0.50)</b> |

|                        |              |              |              |              |              |  |
|------------------------|--------------|--------------|--------------|--------------|--------------|--|
| <b>Fire Department</b> |              |              |              |              |              |  |
| City Positions         | 1.00         | 1.00         | 1.00         | 1.00         | 1.00         |  |
| Contract Positions     | 38.56        | 38.56        | 38.56        | 38.56        | 38.56        |  |
| <b>Total</b>           | <b>39.56</b> | <b>39.56</b> | <b>39.56</b> | <b>39.56</b> | <b>39.56</b> |  |

|                          |              |              |              |              |              |             |
|--------------------------|--------------|--------------|--------------|--------------|--------------|-------------|
| <b>Police Department</b> |              |              |              |              |              |             |
| City Positions           | 4.00         | 4.00         | 4.00         | 4.00         | 4.00         |             |
| Contract Positions       | 63.00        | 64.00        | 67.00        | 69.00        | 69.00        | 2.00        |
| <b>Total</b>             | <b>67.00</b> | <b>68.00</b> | <b>71.00</b> | <b>73.00</b> | <b>73.00</b> | <b>2.00</b> |

|                                       |              |              |              |              |              |  |
|---------------------------------------|--------------|--------------|--------------|--------------|--------------|--|
| <b>Parks &amp; Community Services</b> |              |              |              |              |              |  |
| City Positions                        | 22.00        | 23.00        | 23.00        | 23.00        | 23.00        |  |
| <b>Total</b>                          | <b>22.00</b> | <b>23.00</b> | <b>23.00</b> | <b>23.00</b> | <b>23.00</b> |  |



## Position Allocation Plan

### Summary by Department

| Department          | Actual<br>2020-21 | Adopted<br>2021-22 | Amended<br>2021-22 | Budget<br>2022-23 | Forecast<br>2023-24 | Budget vs<br>Amended |
|---------------------|-------------------|--------------------|--------------------|-------------------|---------------------|----------------------|
| <b>Public Works</b> |                   |                    |                    |                   |                     |                      |
| City Positions      | 18.00             | 18.00              | 18.00              | 19.00             | 19.00               | 1.00                 |
| Contract Positions  | 36.27             | 36.49              | 37.52              | 45.00             | 46.00               | 7.48                 |
| <b>Total</b>        | <b>54.27</b>      | <b>54.49</b>       | <b>55.52</b>       | <b>64.00</b>      | <b>65.00</b>        | <b>8.48</b>          |

|                    |        |        |        |        |        |      |
|--------------------|--------|--------|--------|--------|--------|------|
| City Employees     | 94.00  | 96.00  | 99.00  | 99.00  | 99.00  |      |
| Contract Employees | 145.50 | 146.45 | 150.48 | 159.46 | 159.41 | 8.98 |

|  |               |               |               |               |               |             |
|--|---------------|---------------|---------------|---------------|---------------|-------------|
| <b>TOTAL CITY &amp; CONTRACT<sup>(1)</sup></b> | <b>239.50</b> | <b>242.45</b> | <b>249.48</b> | <b>258.46</b> | <b>258.41</b> | <b>8.98</b> |
|--|---------------|---------------|---------------|---------------|---------------|-------------|

<sup>(1)</sup> Full Time Equivalent

NOTE: All of the designated personnel perform duties directly from City facilities. The Position Allocation Plan does not account for the temporary/seasonal Staff in the Parks & Community Services Department which varies between 50-100 additional employees. It also does not include all the contract personnel who perform work under contract to the City of Dublin at offsite locations. Examples of these contract personnel include Contract Engineering, some MCE Corporation (Public Works); Alameda County employees performing some Police, Fire, and traffic signal maintenance services; or legal services provided by Meyers, Nave, Riback, Silver & Wilson.



## Position Allocation Plan

### City Positions

| Department / Classification             | Actual<br>2020-21 | Adopted<br>2021-22 | Amended<br>2021-22 | Budget<br>2022-23 | Forecast<br>2023-24 | Budget vs<br>Amended |
|---|-------------------|--------------------|--------------------|-------------------|---------------------|----------------------|
| <b>City Manager Office</b>              |                   |                    |                    |                   |                     |                      |
| City Manager                            | 1.00              | 1.00               | 1.00               | 1.00              | 1.00                |                      |
| Assistant City Manager                  | 1.00              | 1.00               | 1.00               | 1.00              | 1.00                |                      |
| Administrative Technician               | 2.00              | 2.00               | 2.00               | 3.00              | 3.00                | 1.00                 |
| Assistant to the City Manager           | 1.00              | 1.00               | 1.00               | 1.00              | 1.00                |                      |
| Chief Information Security Officer      | 1.00              | 1.00               | 1.00               | 1.00              | 1.00                |                      |
| City Clerk                              | 1.00              | 1.00               | 1.00               | 1.00              | 1.00                |                      |
| Communications Manager                  | 1.00              | 1.00               | 1.00               | 1.00              | 1.00                |                      |
| Economic Development Director           | 1.00              | 1.00               | 1.00               | 1.00              | 1.00                |                      |
| Executive Aide                          | 1.00              | 1.00               | 1.00               | 1.00              | 1.00                |                      |
| Human Resources Manager                 | 1.00              | 1.00               | 1.00               | 1.00              | 1.00                |                      |
| Human Resources Director                | 1.00              | 1.00               | 1.00               | 1.00              | 1.00                |                      |
| Information Systems Manager             | 1.00              | 1.00               | 1.00               | 1.00              | 1.00                |                      |
| Information Systems Specialist          | 1.00              | 1.00               | 1.00               | 1.00              | 1.00                |                      |
| Information Systems Technician I/II     | 1.00              | 1.00               | 1.00               | 1.00              | 1.00                |                      |
| Management Analyst II                   | 2.00              | 2.00               | 2.00               | 2.00              | 2.00                |                      |
| Management Analyst II (Limited Term)    |                   |                    | 1.00               |                   |                     | (1.00)               |
| Network Systems Coordinator             | 1.00              | 1.00               | 1.00               | 1.00              | 1.00                |                      |
| Office Assistant II                     | 2.00              | 2.00               | 2.00               | 2.00              | 2.00                |                      |
| Senior Office Assistant                 | 1.00              | 2.00               | 2.00               | 1.00              | 1.00                | (1.00)               |
| Special Projects Manager                |                   |                    | 1.00               | 1.00              | 1.00                |                      |
| Special Projects Manager (Limited Term) | 1.00              | 1.00               | 1.00               | 1.00              | 1.00                |                      |
| <b>Total - City Manager Office</b>      | <b>22.00</b>      | <b>23.00</b>       | <b>25.00</b>       | <b>24.00</b>      | <b>24.00</b>        | <b>(1.00)</b>        |



## Position Allocation Plan

### City Positions

| Department / Classification            | Actual<br>2020-21 | Adopted<br>2021-22 | Amended<br>2021-22 | Budget<br>2022-23 | Forecast<br>2023-24 | Budget vs<br>Amended |
|--|-------------------|--------------------|--------------------|-------------------|---------------------|----------------------|
| <b>Administrative Services</b>         |                   |                    |                    |                   |                     |                      |
| Administrative Services Director       | 1.00              | 1.00               | 1.00               | 1.00              | 1.00                |                      |
| Accountant                             | 1.00              | 1.00               | 1.00               | 1.00              | 1.00                |                      |
| Administrative Aide                    | 1.00              | 1.00               | 1.00               | 1.00              | 1.00                |                      |
| Asst. Admin. Services Director         | 1.00              | 1.00               | 1.00               | 1.00              | 1.00                |                      |
| Finance Technician I/II                | 1.00              | 1.00               | 1.00               | 1.00              | 1.00                |                      |
| Financial Analyst                      | 1.00              | 1.00               | 1.00               | 1.00              | 1.00                |                      |
| Management Analyst I                   | 1.00              | 1.00               | 1.00               | 1.00              | 1.00                |                      |
| Senior Accountant                      | 1.00              | 1.00               | 1.00               | 1.00              | 1.00                |                      |
| Senior Finance Technician              | 1.00              | 1.00               | 1.00               | 1.00              | 1.00                |                      |
| <b>Total - Administrative Services</b> | <b>9.00</b>       | <b>9.00</b>        | <b>9.00</b>        | <b>9.00</b>       | <b>9.00</b>         |                      |
| <b>Community Development</b>           |                   |                    |                    |                   |                     |                      |
| Community Development Director         | 1.00              | 1.00               | 1.00               | 1.00              | 1.00                |                      |
| Administrative Aide                    | 1.00              | 1.00               | 1.00               |                   |                     | (1.00)               |
| Administrative Technician              | 1.00              | 1.00               | 1.00               | 1.00              | 1.00                |                      |
| Assistant Planner                      | 1.00              | 1.00               | 1.00               | 1.00              | 1.00                |                      |
| Associate Planner                      | 1.00              | 1.00               | 2.00               | 2.00              | 2.00                |                      |
| Asst. Director of Community Dev.       | 1.00              | 1.00               | 1.00               | 1.00              | 1.00                |                      |
| Chief Building Official                | 1.00              | 1.00               | 1.00               | 1.00              | 1.00                |                      |
| Code Enforcement Officer               |                   |                    |                    | 1.00              | 1.00                | 1.00                 |
| Office Assistant II                    | 2.00              | 2.00               | 2.00               | 2.00              | 2.00                |                      |
| Permit Technician                      | 1.00              | 1.00               | 2.00               | 2.00              | 2.00                |                      |
| Permit Technician (Limited Term)       | 1.00              | 1.00               |                    |                   |                     |                      |
| Plan Check Engineer                    | 1.00              | 1.00               | 1.00               | 1.00              | 1.00                |                      |
| Plans Examiner                         | 1.00              | 1.00               | 1.00               | 1.00              | 1.00                |                      |
| Principal Planner                      | 2.00              | 2.00               | 2.00               | 2.00              | 2.00                |                      |
| Senior Code Enforcement Officer        | 1.00              | 1.00               | 1.00               |                   |                     | (1.00)               |
| Senior Management Analyst              |                   |                    |                    | 1.00              | 1.00                | 1.00                 |
| Senior Office Assistant                | 1.00              | 1.00               | 1.00               | 2.00              | 2.00                | 1.00                 |
| Senior Planner                         | 1.00              | 1.00               | 1.00               |                   |                     | (1.00)               |
| <b>Total - Community Development</b>   | <b>18.00</b>      | <b>18.00</b>       | <b>19.00</b>       | <b>19.00</b>      | <b>19.00</b>        |                      |



## Position Allocation Plan

### City Positions

| Department / Classification    | Actual<br>2020-21 | Adopted<br>2021-22 | Amended<br>2021-22 | Budget<br>2022-23 | Forecast<br>2023-24 | Budget vs<br>Amended |
|--------------------------------|-------------------|--------------------|--------------------|-------------------|---------------------|----------------------|
| <b>Fire Department</b>         |                   |                    |                    |                   |                     |                      |
| Office Assistant II            | 1.00              | 1.00               | 1.00               | 1.00              | 1.00                |                      |
| <b>Total - Fire Department</b> | <b>1.00</b>       | <b>1.00</b>        | <b>1.00</b>        | <b>1.00</b>       | <b>1.00</b>         |                      |

|                                  |             |             |             |             |             |  |
|----------------------------------|-------------|-------------|-------------|-------------|-------------|--|
| <b>Police Department</b>         |             |             |             |             |             |  |
| Administrative Aide              | 1.00        | 1.00        | 1.00        | 1.00        | 1.00        |  |
| Administrative Technician        | 1.00        | 1.00        | 1.00        | 1.00        | 1.00        |  |
| Office Assistant II              | 2.00        | 2.00        | 2.00        | 2.00        | 2.00        |  |
| <b>Total - Police Department</b> | <b>4.00</b> | <b>4.00</b> | <b>4.00</b> | <b>4.00</b> | <b>4.00</b> |  |

|   |              |              |              |              |              |  |
|---|--------------|--------------|--------------|--------------|--------------|--|
| <b>Parks &amp; Community Services</b>         |              |              |              |              |              |  |
| Parks & Community Svcs Director               | 1.00         | 1.00         | 1.00         | 1.00         | 1.00         |  |
| Asst. Parks & Comm Services Dir.              | 1.00         | 1.00         | 1.00         | 1.00         | 1.00         |  |
| Heritage & Cultural Arts Manager              | 1.00         | 1.00         | 1.00         | 1.00         | 1.00         |  |
| Graphic Design & Comm Coord.                  | 1.00         | 1.00         | 1.00         | 1.00         | 1.00         |  |
| Management Analyst I                          | 1.00         | 1.00         | 1.00         | 1.00         | 1.00         |  |
| Management Analyst II                         | 1.00         | 1.00         | 1.00         | 1.00         | 1.00         |  |
| Office Assistant II                           | 1.00         | 1.00         | 1.00         | 1.00         | 1.00         |  |
| Recreation Coordinator                        | 6.00         | 7.00         | 7.00         | 7.00         | 7.00         |  |
| Recreation Manager                            | 1.00         | 1.00         | 1.00         | 1.00         | 1.00         |  |
| Recreation Supervisor                         | 3.00         | 3.00         | 3.00         | 3.00         | 3.00         |  |
| Recreation Technician                         | 3.00         | 3.00         | 2.00         | 2.00         | 2.00         |  |
| Senior Office Assistant                       | 2.00         | 2.00         | 3.00         | 3.00         | 3.00         |  |
| <b>Total - Parks &amp; Community Services</b> | <b>22.00</b> | <b>23.00</b> | <b>23.00</b> | <b>23.00</b> | <b>23.00</b> |  |



## Position Allocation Plan

### City Positions

| Department / Classification               | Actual<br>2020-21 | Adopted<br>2021-22 | Amended<br>2021-22 | Budget<br>2022-23 | Forecast<br>2023-24 | Budget vs<br>Amended |
|---|-------------------|--------------------|--------------------|-------------------|---------------------|----------------------|
| <b>Public Works</b>                       |                   |                    |                    |                   |                     |                      |
| Public Works Director/Asst. City Engineer | 1.00              | 1.00               | 1.00               | 1.00              | 1.00                |                      |
| Administrative Aide                       | 1.00              | 1.00               | 1.00               | 1.00              | 1.00                |                      |
| Assistant Civil Engineer                  |                   |                    | 1.00               | 1.00              | 1.00                |                      |
| Assistant Civil Engineer (Limited Term)   | 1.00              | 1.00               |                    |                   |                     |                      |
| Assistant Public Works Dir/City Engineer  | 1.00              | 1.00               | 1.00               | 1.00              | 1.00                |                      |
| Associate Civil Engineer                  | 3.00              | 3.00               | 3.00               | 3.00              | 3.00                |                      |
| Capital Improvement Program Manager       | 1.00              | 1.00               | 1.00               | 1.00              | 1.00                |                      |
| Environmental & Sustain. Manager          | 1.00              | 1.00               | 1.00               | 1.00              | 1.00                |                      |
| Environmental Technician                  | 1.00              | 1.00               | 1.00               | 1.00              | 1.00                |                      |
| Maintenance Coordinator                   |                   |                    |                    | 1.00              | 1.00                | 1.00                 |
| Management Analyst II                     | 1.00              | 1.00               | 1.00               | 1.00              | 1.00                |                      |
| Office Assistant II                       | 1.00              | 1.00               | 1.00               | 1.00              | 1.00                |                      |
| Parks & Facilities Dev. Coordinator       | 1.00              | 1.00               | 1.00               | 1.00              | 1.00                |                      |
| Permit Technician                         | 1.00              | 1.00               | 1.00               | 1.00              | 1.00                |                      |
| Public Works Manager (Maintenance)        |                   |                    |                    | 1.00              | 1.00                | 1.00                 |
| Public Works Maintenance Superintendent   | 1.00              | 1.00               | 1.00               |                   |                     | (1.00)               |
| Public Works Trans/Ops Manager            | 1.00              | 1.00               | 1.00               | 1.00              | 1.00                |                      |
| Senior Civil Engineer                     | 1.00              | 1.00               | 1.00               | 1.00              | 1.00                |                      |
| Senior Public Works Inspector             | 1.00              | 1.00               | 1.00               | 1.00              | 1.00                |                      |
| <b>Total - Public Works</b>               | <b>18.00</b>      | <b>18.00</b>       | <b>18.00</b>       | <b>19.00</b>      | <b>19.00</b>        | <b>1.00</b>          |
|   |                   |                    |                    |                   |                     |                      |
| <b>GRAND TOTAL – CITY POSITIONS</b>       | <b>94.00</b>      | <b>96.00</b>       | <b>99.00</b>       | <b>99.00</b>      | <b>99.00</b>        |                      |



## Position Allocation Plan

### Contract Positions

| Department / Classification          | Actual<br>2020-21 | Adopted<br>2021-22 | Amended<br>2021-22 | Budget<br>2022-23 | Forecast<br>2023-24 | Budget vs<br>Amended |
|--------------------------------------|-------------------|--------------------|--------------------|-------------------|---------------------|----------------------|
| <b>Community Development</b>         |                   |                    |                    |                   |                     |                      |
| Building Inspector                   | 6.50              | 6.50               | 6.50               | 6.00              | 5.00                | (0.50)               |
| Plan Checker                         | 1.17              | 0.90               | 0.90               | 0.90              | 0.85                |                      |
| <b>Total - Community Development</b> | <b>7.67</b>       | <b>7.40</b>        | <b>7.40</b>        | <b>6.90</b>       | <b>5.85</b>         | <b>(0.50)</b>        |

|   |              |              |              |              |              |  |
|---|--------------|--------------|--------------|--------------|--------------|--|
| <b>Fire Department (Alameda County)</b> |              |              |              |              |              |  |
| CERT Coordinator                        | 0.14         | 0.14         | 0.14         | 0.14         | 0.14         |  |
| Code Compliance Officer                 | 1.00         | 1.00         | 1.00         | 1.00         | 1.00         |  |
| Deputy Fire Marshal                     | 1.00         | 1.00         | 1.00         | 1.00         | 1.00         |  |
| Emergency Prepared. Manager             | 0.14         | 0.14         | 0.14         | 0.14         | 0.14         |  |
| Fire Captain                            | 12.00        | 12.00        | 12.00        | 12.00        | 12.00        |  |
| Fire Engineer                           | 12.00        | 12.00        | 12.00        | 12.00        | 12.00        |  |
| Fire Marshal                            | 0.14         | 0.14         | 0.14         | 0.14         | 0.14         |  |
| Firefighter/Paramedic                   | 12.00        | 12.00        | 12.00        | 12.00        | 12.00        |  |
| Plans Checker                           | 0.14         | 0.14         | 0.14         | 0.14         | 0.14         |  |
| <b>Total- Fire Department</b>           | <b>38.56</b> | <b>38.56</b> | <b>38.56</b> | <b>38.56</b> | <b>38.56</b> |  |

|   |              |              |              |              |              |             |
|---|--------------|--------------|--------------|--------------|--------------|-------------|
| <b>Police Department (Alameda County)</b> |              |              |              |              |              |             |
| Commander                                 | 1.00         | 1.00         | 1.00         | 1.00         | 1.00         |             |
| Captain                                   | 1.00         | 1.00         | 1.00         | 1.00         | 1.00         |             |
| Lieutenant                                | 2.00         | 2.00         | 2.00         | 2.00         | 2.00         |             |
| Sergeant                                  | 10.00        | 10.00        | 10.00        | 10.00        | 10.00        |             |
| Officer                                   | 45.00        | 46.00        | 46.00        | 48.00        | 48.00        | 2.00        |
| Clinician Supervisor                      |              |              | 1.00         | 1.00         | 1.00         |             |
| Clinician                                 |              |              | 2.00         | 2.00         | 2.00         |             |
| Sheriff's Technician                      | 4.00         | 4.00         | 4.00         | 4.00         | 4.00         |             |
| <b>Total - Police Department</b>          | <b>63.00</b> | <b>64.00</b> | <b>67.00</b> | <b>69.00</b> | <b>69.00</b> | <b>2.00</b> |





## Position Allocation Plan

### Contract Positions

| Department / Classification       | Actual<br>2020-21 | Adopted<br>2021-22 | Amended<br>2021-22 | Budget<br>2022-23 | Forecast<br>2023-24 | Budget vs<br>Amended |
|-----------------------------------|-------------------|--------------------|--------------------|-------------------|---------------------|----------------------|
| <b>Public Works (MCE)</b>         |                   |                    |                    |                   |                     |                      |
| Maintenance Superintendent        | 1.00              | 1.00               | 1.00               | 1.00              | 1.00                |                      |
| Maintenance Supervisor            |                   |                    | 1.00               | 1.00              | 1.00                |                      |
| Landscape Foreman                 | 4.00              | 4.00               | 4.00               | 4.00              | 4.00                |                      |
| Landscape Laborer I               | 7.00              | 7.00               | 7.00               | 10.00             | 11.00               | 3.00                 |
| Landscape Laborer II              | 6.00              | 6.00               | 6.00               | 7.00              | 7.00                | 1.00                 |
| Landscape Laborer III             | 18.27             | 18.49              | 18.52              | 22.00             | 22.00               | 3.48                 |
| <b>Total - Public Works</b>       | <b>36.27</b>      | <b>36.49</b>       | <b>37.52</b>       | <b>45.00</b>      | <b>46.00</b>        | <b>7.48</b>          |
| <b>TOTAL - CONTRACT POSITIONS</b> | <b>145.50</b>     | <b>146.45</b>      | <b>150.48</b>      | <b>159.46</b>     | <b>159.41</b>       | <b>8.98</b>          |



# Fiscal Year 2022-23 Appropriations Limit

(Based on Fiscal Year 2021-22 Limit Adopted by City Council Resolution No. 52-21)

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The Gann Limit, or Proposition 4 Limit, was a 1979 amendment to the California constitution sponsored by political activist Paul Gann in 1979 on the heels of his property tax-reducing Proposition 13 initiative passed the prior year. The Gann Limit was designed to regulate state and local spending by linking the rate of appropriation growth to a statewide index.

In accordance with Chapter 1025 of the statutes of 1987, as amended, each government entity is required to include the Appropriations Limit in the annual budget. The City of Dublin has calculated a Fiscal Year 2022-23 limit in accordance with Article XIII B of the California Constitution and the recognized methodology for calculating adjustments. The details of this calculation are shown on the following page.

The Appropriations Limit does not apply to all funds appropriated by the City Council. State law limits only the appropriations that are funded by “proceeds of taxes,” which are narrowly defined. The law also establishes a formula to be used to calculate annual adjustments to the limit using a combination of two factors selected by the agency.

The first factor is based on changes in population. Agencies may either select the change in the city population or the change in county population. For Fiscal Year 2022-23 the City of Dublin population change is a decrease of 0.31% which is smaller than the Alameda County population decrease of 0.62% (based on the Price and Population Information provided by the California Department of Finance). Therefore, the adjustment calculation uses the City of Dublin population change.

The second factor allows the City to use either 1) the increase in the State per capita personal Income, or 2) the change in local assessed valuation based on changes in the “Non-residential New Construction.” The change in the per capita personal income as provided by the Department of Finance is 7.55%. The change in the assessed valuation compares the total change in assessed valuation to the amount related strictly to non-residential improvements, in April 2022, the Alameda County Assessor provided data related to Fiscal Year 2021-22 changes in assessed valuation attributable to Non-residential New Construction, The amount of the increase was \$104,000, or 0.01%. Therefore, the City of Dublin elected to use the change in the State per capita personal Income.

The two factors discussed above are combined to arrive at a growth rate for appropriations, which is then applied to the prior year to arrive at a limit for the new budget year. The City of Dublin’s Fiscal Year 2022-23 Appropriations Limit is \$450,080,278, as shown on the following page, while the Fiscal Year 2022-23 Budget contains appropriations of \$86,387,792 that would be categorized as funded by proceeds of taxes. Therefore, the City’s appropriations subject to the Gann Limit are \$363,692,486 below the allowed amount calculated for Fiscal Year 2022-23



## CALCULATION OF FISCAL YEAR 2022-23 APPROPRIATIONS LIMIT

(Based on Fiscal Year 2021-22 Limit)

### A. Selection of Optional Factors

1. Change in Population – City vs. County.

| Factors              | 1/1/2022  | 1/1/2021  | % Decrease    |
|----------------------|-----------|-----------|---------------|
| a. City of Dublin    | 71,706    | 71,930    | <b>-0.31%</b> |
| b. County of Alameda | 1,649,285 | 1,659,616 | -0.62%        |

The City selected Factor 1a. City of Dublin population growth -0.31%

2. Change in State per Capita Personal Income vs. City Non-Residential Building Construction.

| Factors   | % Change     |
|---|--------------|
| a. Change in State per Capita Personal Income   | <b>7.55%</b> |
| b. Change in Non-Residential Assessed Valuation | 0.01%        |

The City selected Factor 2a. Change in Non-Residential Assessed Valuation 7.55%

### B. Fiscal Year 2022-23 Growth Adjustment Factor

Calculation of factor for Fiscal Year 2022-23 =  $X \times Y = 0.9969 \times 1.0755 = 1.0722$

$$X = \frac{\text{Selected Factor \#1} + 100}{100} = \frac{-0.31 + 100}{100} = 0.9969$$

$$Y = \frac{\text{Selected Factor \#2} + 100}{100} = \frac{7.55 + 100}{100} = 1.0755$$

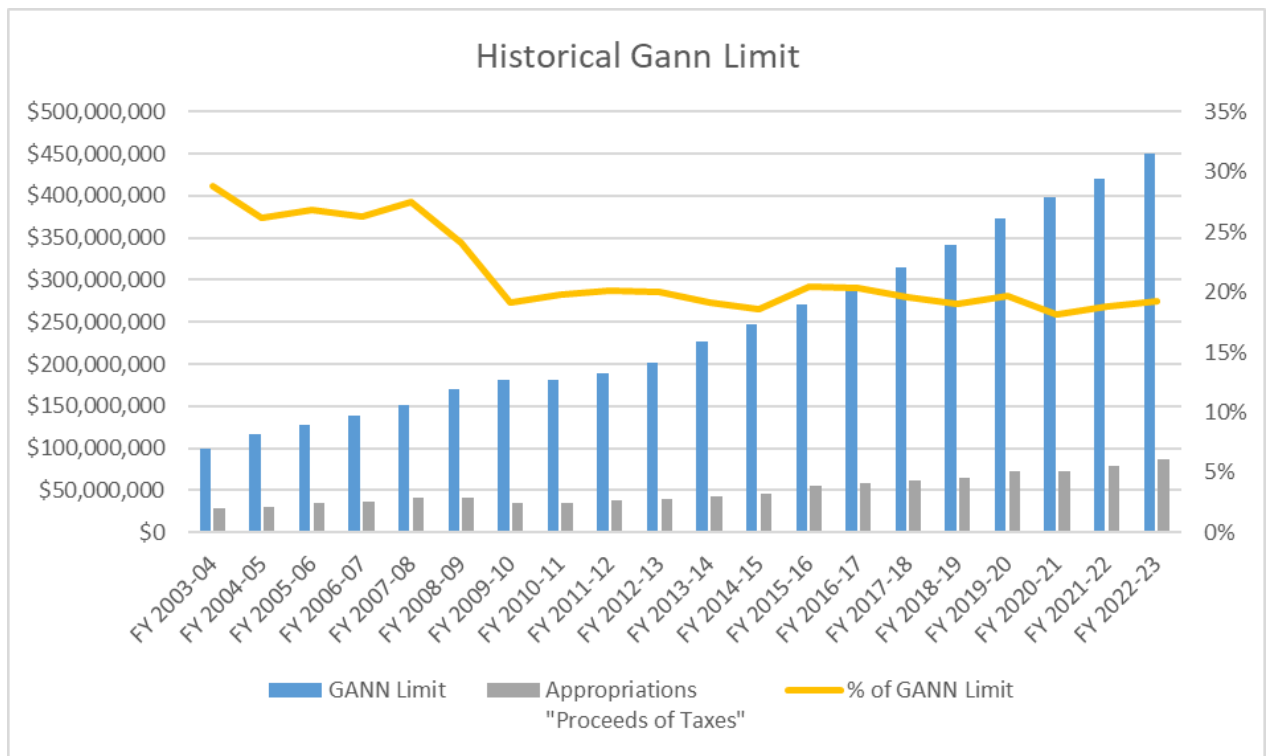
### C. Calculation of Appropriations Limit

|  |                        |
|--|------------------------|
| Fiscal Year 2021-22 Appropriations Limit | \$419,772,690          |
| Fiscal Year 2022-23 Adjustment Factor    | x <u><b>1.0722</b></u> |
| Fiscal Year 2022-23 Appropriations Limit | \$450,080,278          |



## GANN LIMIT TRENDS

### TRENDS



# Fund Balance and Reserves Policy

## General Fund and Other Governmental Funds

(Updated June 2015)

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This document shall establish the foundation for the components of fund balance and provide requirements for maintaining reasonable levels of reserves in governmental funds, with a focus on the General Fund. The presentation of fund balances is also presented in the Comprehensive Annual Financial Report (CAFR) and the official City financial records. This document is intended to comply with Governmental Accounting Standards Board (GASB) Statement No. 54. In the event of a conflict between this policy and the provisions of GASB Statement No. 54 the accounting statement shall prevail.

In accordance with the requirements of GASB, the City Council also confirms as part of this policy the order of expenditures from resources available. The City considers “Restricted” amounts to have been spent prior to “unrestricted” amounts when an expenditure is incurred for purposes for which both are available (“unrestricted” would include Committed, Assigned, and Unassigned). Similarly, when an expenditure is incurred for purposes for which amounts in any of the unrestricted classifications of fund balance could be used, the City considers “Committed” amounts to be reduced first, followed by assigned amounts and then the unassigned amounts.

### **A. POLICY OBJECTIVES**

The City of Dublin’s Fund Balance and Reserves Policy has four primary objectives:

- Determine available liquid resources;
- Classify fund balances in accordance with GASB 54;
- Define the methodology of allocating net resources; and
- Provide information needed to make informed financial decisions.

Periodically the City Manager may recommend to the City Council a review of this policy based on overall City initiatives and current balances. Any adjustments to the policy shall be adopted by the City Council.

### **B. CLASSIFICATION OF FUND BALANCES**

In accordance with GASB Statement No. 54 and as reported in the City’s financial statements, fund balances are identified by the following five fund balance classifications:

#### **I. Non-spendable Fund Balance**

Non-spendable fund balances are amounts in a form that cannot be spent because they are either (a) in a non-spendable form such as pre-paid items, inventories, or loans receivable; or (b) they have external restrictions imposed by creditors, grantors, contributors, laws, regulations, etc. However, if the use of the proceeds from the collection of those receivables or from the sale of those properties is restricted, committed, or assigned, then they should be included in the appropriate fund balance classification (restricted, committed, or assigned), rather than non-spendable fund balance.

The following are items that are expected to be recorded as “Non-spendable”:



Prepaid Expenditures: The portion of fund balance that represents the asset amount of prepaid expenditures, held by a given fund.

Endowments: The portion of fund balance established as an endowment by the donor and in which the principal balance is not intended for expenditure.

Advances To Other Funds: The portion of the fund balance that represents the asset amount of cash advanced to other funds, held by a given fund.

Notes / Loans Receivable: The portion of fund balance that represents the asset amount of notes or loans receivable, held by a given fund.

## **II. Restricted Fund Balance**

Restricted Fund Balance shall reflect that portion of fund balance that reflects constraints placed on the use of resources (other than non-spendable items) that are either: (a) externally imposed by creditors (such as through debt covenants), grantors, contributors, or laws or regulations of other governments; or (b) Imposed by law through constitutional provisions or enabling legislation.

The following are items that are expected to be recorded as “Restricted”:

Public Safety Special Revenue Funds: The portion of fund balances derived from funds collected to be used for Public Safety related activities.

Transportation Special Revenue Funds: The portion of fund balances derived from funds collected to be used for Transportation related activities.

Environmental Special Revenue Funds: The portion of fund balances derived from funds collected to be used for Environmental related activities.

Parks Special Revenue Funds: The portion of fund balances derived from funds collected to be used for Parks related activities.

Assessment District Special Revenue Funds: The portion of fund balances derived from funds collected to be used for Public Safety and Transportation related activities, consistent with the purpose under which the fee is collected.

Cultural & Arts Special Revenue Funds: The portion of fund balances derived from funds collected to be used for Cultural & Arts related activities.

Health & Welfare Special Revenue Funds: The portion of fund balances derived from funds collected to be used for Social Services and Housing related activities.

Impact & Mitigation Capital Project Funds: The portion of fund balances derived from funds collected to be used for parks, public facilities, fire, and transportation related activities, consistent with the purpose under which the fee is collected.

Other Restricted: The portion of fund balance in any governmental fund (except the General Fund) that is restricted under the “Restricted Fund Balance” definition as otherwise prescribed by Governmental Accounting Standards Board Statement No. 54 and not otherwise described in this category above.



### III. Committed Fund Balance

Committed Fund Balance shall be composed of amounts in which the City Council has taken action to commit the funds before the end of fiscal year. The decision to modify the amount or use of funds designated as committed can only be changed by action of the City Council.

Economic Stability: The portion of General Fund Balance committed for the purpose of stabilizing the delivery of City services during periods of severe operational deficits and to mitigate the effects of uncertainties from unforeseen change in revenues and / or expenditures. City Council approval shall be required before expending any portion of this fund balance. Reserve shall be used only if: a) Sudden and unexpected decline in ongoing revenues greater than 5% of General Fund operating revenues; and/or b) Elimination or reduction of State revenue source(s) received consistently for municipal purposes, resulting in a decrease of \$1,000,000 in General Fund revenues; and/or c) Reduction in projected or actual property tax or sales tax of \$1 million or more; and/or d) An increase in contracted Police or Fire Services in excess of 10 percent more than the previous year.

Downtown Public Improvements Seed Funding: The portion of General Fund Balance established by the City Council for public improvements in the downtown. The use of this balance is intended to address public improvements within the Downtown Specific Plan Area. The expenditure is to be identified as a specific appropriation made by the City Council. The appropriation shall be a minimum of \$50,000.

Open Space Funding: The portion of General Fund Balance established by the City Council for the acquisition and long-term protection of open space in the City. The acquisition may be in cooperation with other agencies. The expenditure is to be identified as a specific appropriation made by the City Council.

Affordable Housing Funding: The portion of General Fund Balance established by the City Council to support the construction, acquisition, or creation of affordable housing in the City. The acquisition may be in cooperation with other public and private entities. The expenditure is to be identified as a specific appropriation made by the City Council.

Emergency Communications System: The portion of General Fund Balance established by the City Council to fund the purchase of emergency radio system equipment. This includes a pro-rata share of regional radio infrastructure as well as City owned radios for Police, Fire, and Public Works. Further the reserve may be used to fund the upgrade of centralized City telephone and communication systems. The expenditure is to be identified as a specific appropriation made by the City Council.

Fire Retiree Other Post-Employment Benefits (OPEB): The portion of General Fund Balance established by the City Council for the future liability related to retiree medical benefits offered to the inactive Dougherty Regional Fire Authority Staff, as well as the City share of obligations with the OPEB benefits for Alameda County Fire Department. The expenditure is to be identified as a specific appropriation made by the City Council.

Innovations & New Opportunities: The portion of General Fund Balance established by the City Council to fund potential projects which require up-front costs but would provide longer term benefits and / or potential operating cost reductions. The expenditure is to be identified as a specific appropriation made by the City Council.

One Time Initiatives: The City Council recognizes that there may be fluctuations in revenues and expenditures over time. Periodically the Council may determine that funds are best set-aside to address certain one-time initiatives within the operating and/or capital budget. The expenditure is to be identified as a specific appropriation made by the City Council.



Joint City / School Projects This commitment shall be used to fund projects undertaken via a joint effort of the City and the Dublin Unified School District. The expenditure is to be identified as a specific appropriation made by the City Council.

Fund Balance-Committed: The portion of Fund Balance that is in any non-general fund governmental fund that is committed under the “Committed Fund Balance” definition as otherwise prescribed by Governmental Accounting Standards Board Statement No. 54 and not otherwise described in this category above. The portion of Fund Balance that was restricted but later found to be unrestricted shall be designated as a “Committed” balance.

Committed for Specific Projects: The portion of fund balance that is established annually by the City Council to fund design, improvements, and equipment required for a variety of capital improvement projects. Specific project designations will be identified with the Resolution Authorizing Special Designations of General Fund Reserves, to be considered for adoption by the City Council prior to the end of each fiscal year. This reserve category replaces all subcategories for specific projects, except for the reserves listed here separately, which are more long term in nature and/or are considered contingency reserves to be used in the case of specific fiscal necessity.

#### **IV. Assigned Fund Balance**

Assigned fund balances are amounts constrained by the City’s intent to be used for a specific purpose but are neither restricted nor committed.

The City Council has authorized the City Manager or his/her designee to make assignments in accordance with this policy and in conformance with any formal direction provided by the City Council.

Accrued Leave Subject To Year End Calculations: Certain fund balances are calculated based on the financial performance of the reporting period including accrued Leave. These amounts fluctuate each year and are reflected as part of the year-end financial statements.

Carry-Over Items (Operating Budget & Capital Improvement Projects): Fund balance may be assigned for operating expenditures (excluding personnel costs) which were not expended in the current year and the expense will occur in the following year, i.e., encumbrances. Similarly, a Capital Improvement Project may have funds allocated in a specific year and the project remains incomplete at year end. The City Manager or his/her designee may assign fund balance representing the unexpended funds. These funds are available for authorized appropriations in the subsequent year.

Non-Streets Capital Improvement Projects (CIP) Reserve: The portion of General Fund Balance intended to fund future non-streets capital projects, where total funding may not currently be known, and for which lump sum amounts will be set aside over time. These funds are available for authorized appropriations in the subsequent year.

Carry-Over Fiscally Responsible Adjustment: In any year that an appropriation was made to the contingency For Fiscally Responsible Adjustment the unused fund balance may be assigned as a carry-over for personnel costs. The City Manager or his/her designee may assign fund balance representing the unexpended funds. These funds are available for authorized appropriations in the subsequent year in conformance with personnel policies and procedures.

Catastrophic Facility / Infrastructure Loss & City Business Recovery: The City Council recognizes the importance to maintain funds to recover from a catastrophic loss which are unexpected and incur more than \$500,000 in





expenses to public facilities and infrastructure. This may also be used for short-term recovery and business operations following a catastrophic loss pending the reimbursement from insurance or grants to the extent that they are available. The balance is established in the General Fund and the expenditure shall be made only by City Council appropriation, which shall include a special emergency appropriation. The target established for the maximum balance in this category is an amount equal to 15% of the reported book value of the City owned Buildings and Improvements recorded as Capital assets.

*Service Continuity Obligations:* The City Council recognizes the importance to maintain funds for continued obligations to provide Building and Safety inspections in the event that program supporting fees are collected in one year and the expenditures occur in a subsequent year. The City Council hereby establishes as policy that the assigned funds shall not exceed 125% of the budgeted Building and Safety Division operating cost.

*Pension and Other Post-Employment Benefits:* The City Council recognizes that investment earnings can fluctuate from year to year, and they are an important component of the funding of retiree benefits. Investment performance impacts annual contributions and expenditures made towards retiree obligations. The intent of the City Council is to establish a fund balance that can provide supplemental financing to lessen the impacts from decreases in investment performance on retiree obligations. The City Manager or designee may allocate from what would otherwise be “Unassigned” fund balance to increase the fund balance. The use of funds from this fund balance may be used: (a) if the City Employer share of the Public Employee Retirement System (PERS) rate increases by 3 percent; and / or (b) If the City Annual Required Contribution (ARC) for retiree medical benefits increases by 3 percent or more; and / or (c) If the City Council by majority vote authorizes a lump sum use of the fund balance to reduce pension or OPEB liabilities.

*Assigned for Specific Projects:* The portion of fund balance that is intended to be used to fund design, improvements, and equipment required for a variety of capital improvement projects, via recommendation of either the City Council or the City Manager. Specific assigned reserves will be identified with the Resolution Authorizing Special Designations of General Fund Reserves, to be considered for adoption by the City Council prior to the end of each fiscal year. This reserve category replaces all subcategories for specific projects, except for the reserves listed here separately, which are more long term in nature and/or are considered contingency reserves to be used in the case of specific fiscal necessity.

#### **IV. Unassigned Fund Balance (General Fund Only)**

Unassigned fund balance represents amounts that have not been restricted, committed, or assigned and is available for any purpose. The City Council at its discretion may modify unassigned fund balance and designate in the future an intended “Commitment” or “Assignment.”

*Unrealized Gain on Investments:* Used to account for that portion of fund balance that is the result of unrealized investment gains that have been recorded in accordance with Governmental Accounting Standards Board Statement No. 31.

*Unassigned For Cash Flow Purposes:* The City Council recognizes the importance to maintain funds for cash flow purposes to balance the fact that the receipt of major revenues and major expenditure disbursements are not evenly distributed throughout the year. The City Council establishes as policy that this fund balance shall be at a minimum equal to two months of budgeted operating expenditures with a goal to achieve a maximum of four months. As part of the annual budget appropriation the City Council may also appropriate as a source of funding “Unrestricted – Capital Contribution” from this source. This shall typically be done only for high priority one-time capital expenditures, provided the minimum fund balance would remain.



## **C. CHANGES IN GENERAL FUND RESOURCES**

In accordance with the requirements of GASB the City Council also confirms as part of this policy how General Fund resources shall impact changes in balances.

Revenue Sources Allocated to Fire OPEB: The entire amount of the General Fund resources derived from the repayment of funds advanced to the PERS Side Fund, shall be assigned to the Fire OPEB Committed Balance, until such time that either there are no longer any repayments made, or the balance equals \$8.6 million, whichever occurs first.

Revenue Sources Allocated to Service Continuity: If the “Assigned” balance is below the target maximum of 125% of Building & Safety Expenditures, the following criteria shall be used for calculating an adjustment. The Administrative Services Director shall complete an analysis of major building permits issued in the period April – June and shall assign an allocation of the portion of revenue that is expected to be related to expenditures occurring in the subsequent year. The amount derived shall be recommended to the City Manager. If annual building permit revenue is less than the annual Building and Safety expenditures, the City Manager is authorized to reduce the assigned amount by the amount necessary to balance revenues and expenditures.

Allocation of Residual Resources: When there are net resources in excess of what is classified as Non-spendable, Restricted, Committed, and/or Assigned, and after maintaining the minimum level of unassigned cash-flow funding, those resources shall be allocated as follows: a) 50% to Pension and Other Post-Employment Benefits; and b) 50% to Non-Streets CIP Reserve.



## Glossary/Index

| Term  | Description   | Page#       |
|---|---|-------------|
| <b>Amended Budget</b>                           | The increase or decrease of the amount budgeted for a program or account code.  | <b>B-5</b>  |
| <b>Appropriation</b>                            | The amount of money that has been designated for specific purposes and approved by the City Council. A legal authorization granted by the City Council to expend monies and incur obligations for specific purposes.  | <b>B-5</b>  |
| <b>Appropriations Limit</b>                     | Local agencies are subject to annual spending limits. The limit applies only to tax revenues.   | <b>K-23</b> |
| <b>Annual Required Contribution (ARC)</b>       | The annual amount that is needed to pay for retiree benefits.   | <b>J-6</b>  |
| <b>Assessment District</b>                      | A defined area of land that will be benefitted by the acquisition, construction, or maintenance of a public improvement; it is not a separate governmental entity.  | <b>J-3</b>  |
| <b>Budget</b>                                   | The plan of expenditures and revenues for a specific period.  | <b>B-1</b>  |
| <b>Deficit</b>                                  | The gap between revenue and expenditures; a deficit occurs when expenditures are greater than revenues.   | <b>B-2</b>  |
| <b>Capital Expenditures</b>                     | Expenditures that are used to improve the infrastructure of the City.   | <b>H-1</b>  |
| <b>Capital Outlay</b>                           | One-time expenditures for the purchase of furniture, equipment, or vehicles.  | <b>B-4</b>  |
| <b>Capital Improvement Program (CIP)</b>        | Program used for City infrastructure improvement projects. The CIP appropriations are approved by the City Council in a separate document.  | <b>B-5</b>  |
| <b>Charges for Services</b>                     | These are fees and charges that are imposed for services and facilities provided, such as recreational classes or plan checking. Use of the revenue is limited to paying for the service for which the fees are collected, but may include overhead, capital improvements, or debt service. | <b>B-2</b>  |
| <b>Community Development Block Grant (CDBG)</b> | This is a grant from the Federal Department of Housing and Urban Development (HUD). The funds are used to support programs such as housing programs, and grants to nonprofit agencies providing social services.  | <b>E-3</b>  |
| <b>Equipment Replacement</b>                    | An internal service fund that is used to set aside funds for future equipment purchases. Charges are made to the department and the money is placed into the equipment replacement fund.  | <b>E-4</b>  |
| <b>Fiduciary Fund</b>                           | This is a fund where the City acts as a trustee of impact fees received from developers of properties. All the funds used in the Fiduciary Fund are set aside for specific types of projects or purposes.   | <b>E-1</b>  |
| <b>Fiscal Year (FY)</b>                         | This is the year used for accounting purposes that begins July 1 and ends June 30.  | <b>B-1</b>  |
| <b>Franchise Fees</b>                           | These fees are collected in lieu of rent for use of city streets from refuse collectors, cable television companies and utilities. Some franchise fees are limited by statute.  | <b>D-2</b>  |



| Term  | Description  | Page#       |
|---|--|-------------|
| <b>Funds</b>  | Different accounts that are used to separate expenses and revenues used for specific purposes.   | <b>B-1</b>  |
| <b>Full Time Equivalent (FTE)</b>                                 | Some positions are part-time and are budgeted based on the hours and are then converted to a full-time equivalent of a position. One FTE is equivalent to 2080 hours of work per year.   | <b>F-8</b>  |
| <b>GASB 45</b>  | Accounting guidelines issued by the Governmental Accounting Standard Board (GASB) on how and when to account for expenditures and liabilities relating to Other Post-Employment Benefits (OPEB).   | <b>E-5</b>  |
| <b>GASB 54</b>  | Accounting guidelines issued by the Governmental Accounting Standard Board (GASB) on fund balance reporting and classification of Governmental Funds.  | <b>K-26</b> |
| <b>Gas Tax</b>  | This tax is an 18 cent per gallon tax on fuel used in vehicles and aircraft. The use of gasoline tax revenue is restricted to research, planning, construction, improvements, maintenance, and operation of public streets and highways, or public mass transit guideways. | <b>E-1</b>  |
| <b>General Fund</b>   | The main governmental operating fund for the City. The General Fund is the largest of the City funds and the majority of government activities are in this fund.   | <b>B-2</b>  |
| <b>General Revenue</b>  | Revenues that cannot be associated with a specific expenditure, such as property taxes, sales tax, and business license tax.   | <b>K-5</b>  |
| <b>Internal Service Fund Charges</b>                              | Charges that are made to departments to support internal operations, for example IT, phone service and vehicle repair.   | <b>D-8</b>  |
| <b>Modified Accrual Basis</b>                                     | The basis for budgeting and accounting in the governmental funds where the revenues are recognized as they are measurable and available, when the invoice for payment is issued. The expenditures are recognized as they occur, and not as the check clears.               | <b>D-6</b>  |
| <b>Operating Budget</b>   | This is the budget that is used to plan for City operational expenditures and revenues each fiscal year.   | <b>B-4</b>  |
| <b>OPEB – Other Post-Employment Benefits</b>                      | These are the costs related to benefits paid to employees who have retired from the City.  | <b>I-1</b>  |
| <b>CalPERS – The California Public Employee Retirement System</b> | The City is part of the State's PERS retirement system. Employees contribute to PERS for employee defined benefit pension costs. Each year, CalPERS sends the City the required contribution information, based on age and number of employees.                            | <b>B-3</b>  |
| <b>Projected</b>  | The projected amount of expenditures or revenues for the City, before the account books have been closed out for the fiscal year and an audit of expenses and revenues has been conducted.   | <b>B-1</b>  |
| <b>Property Tax</b>   | This tax is imposed on real property and tangible personal property and is based on the value of the property. It is collected by Alameda County and allocated to cities, counties, special districts, and school districts  | <b>B-2</b>  |
| <b>Proprietary Funds</b>  | These are the funds that receive the majority of revenue from user fees and not through taxes. Proprietary Funds are considered business-related because of the nature of activity that takes place within the fund such as sewer charges.                                 | <b>E1</b>   |



| Term                                 | Description   | Page#      |
|--------------------------------------|---|------------|
| <b>Resolution</b>                    | The legal document that is approved or rejected by the City Council for a specific action regarding City government. A resolution is often prepared in conjunction with a staff report which is present to the City Council for consideration and vote.   | <b>D-4</b> |
| <b>Reserves</b>                      | Money that is set aside for future expenditures and emergencies. The City Council approves a reserve policy for the General Fund.   | <b>B-1</b> |
| <b>Sales and Use Tax</b>             | Sales and use tax revenue received by cities is general purpose revenue and is deposited into a city's General Fund. A sales tax is collected by the state Board of Equalization and imposed on retailer for the privilege of selling tangible personal property in California. A use tax is imposed on purchasers for transactions in which the sales tax is not collected, such as for goods purchase out of state for use in California. | <b>K-2</b> |
| <b>Special Revenue Funds</b>         | These are funds used to account for activities paid for by taxes or other designated revenue sources that have specific limitations on their use according to law.  | <b>B-5</b> |
| <b>Transient Occupancy Tax (TOT)</b> | This tax may be levied by a city under the police powers granted to cities in the state Constitution. It is a tax imposed on people staying for 30 days or less in a hotel, inn, or other lodging facility.   | <b>F-5</b> |
| <b>Vehicle License Fee (VLF)</b>     | This is a tax on ownership of a registered vehicle. The tax rate is based on the value of the vehicle and paid to the Department of Motor Vehicles.   | <b>K-4</b> |



# Demographics

Since the City of Dublin's incorporation in 1982, the City's population has progressively increased as both residents and businesses found the benefits of calling Dublin home.

The U.S. Census Bureau is continually releasing additional data from the 2020 U.S. Census. The full 2020 Census Population Demographics Report may be found on the City's website under the Community and Economic Profile Section. Below is a snapshot of demographic estimates for 2022 developed by U.S. Census Bureau.

| Area Population and Population Density      | Population | %      |
|---|------------|--------|
| Land Area in Square Miles                   | 14.59      |        |
| 2022 Population per Square Mile (Land Area) | 4,913      |        |
| Estimated Growth 2022-2027*                 |            | +4.67% |

| Population, Age, and Sex Characteristics  | Population | %     |
|---|------------|-------|
| Total Population (Include Group Quarters) | 71,674     |       |
| Male                                      | 35,335     | 49.3% |
| Female                                    | 36,339     | 50.7% |
| Persons under 5 years                     | 5,447      | 7.6%  |
| Persons under 18 years                    | 18,994     | 26.5% |
| Persons 65 years and older                | 6,594      | 9.2%  |

| Racial Detail Population by Single Race    | Population | %     |
|--|------------|-------|
| Total Population                           | 71,674     | 100%  |
| White                                      | 25,229     | 35.2% |
| Black or African American                  | 2,652      | 3.7%  |
| American Indian and Alaska Native          | 358        | 0.5%  |
| Asian                                      | 36,984     | 51.6% |
| Native Hawaiian and Other Pacific Islander | 287        | 0.4%  |
| Other                                      | 1,577      | 2.2%  |
| Two or More Races                          | 4,587      | 6.4%  |
| Not Hispanic or Latino                     | 21,431     | 29.9% |
| Hispanic or Latino                         | 7,311      | 10.2% |

*\*It should be noted that the population numbers included in this section vary slightly from some of the numbers included earlier in the report. The source of the formal population numbers is the California Department of Finance as of May 2022 (front section of the Budget Document). The number listed here are either from 2020 Census or 2022 estimates developed by Claritas.*



| Education*                    | Population<br>(over age 25) | %   |
|-------------------------------|-----------------------------|-----|
| Less than High School Diploma | 3,239                       | 7%  |
| High School Graduate (or GED) | 5,546                       | 13% |
| Some College, no Degree       | 5,567                       | 13% |
| Associate Degree              | 2,528                       | 6%  |
| Bachelor's Degree             | 15,534                      | 35% |
| Master's Degree               | 8,835                       | 20% |
| Professional School Degree    | 1,331                       | 3%  |
| Doctorate Degree              | 1,491                       | 3%  |

*\*Estimate provided by Claritas*

| Households*                         | \$        | #      | %    |
|-------------------------------------|-----------|--------|------|
| 2022 Estimate                       |           | 21,346 |      |
| Estimated Growth 2022-2027          |           |        | 5.6% |
| Family Households                   |           | 15,161 | 71%  |
| Population living in Group Quarters |           | 5,748  | 9%   |
| Average Household Size              |           | 2.68   |      |
| Average Household Income            | \$231,493 |        |      |
| Median Household Income             | \$174,761 |        |      |
| Per Capita Income**                 | \$62,303  |        |      |

*\*Estimate provided by Claritas*

*\* Estimate provided by U.S. Census Bureau*

| Top Ten Employers (2021)       |   |
|--------------------------------|---|
| Alameda County                 | Ross Stores Headquarters                                |
| City of Dublin                 | Target Stores   |
| Dublin Unified School District | TriNet  |
| Kaiser Permanente              | United States Government & Federal Correction Institute |
| Patelco Credit Union           | Zeiss Meditec   |

*Note: The Census defines a household as all persons who occupy a housing unit. This definition includes single persons living alone, families related through marriage or blood, and unrelated individuals living together. Persons living in retirement or convalescent homes, dormitories, or other group living situations are not considered households. Examples of large group quarters in Dublin include the Santa Rita Jail and Federal Correctional Institution, Dublin ("FCI Dublin"), both located near the Camp Parks Reserve Forces Training Area.*



# Legal Debt Limit

The City issued 2021 lease revenue bonds to finance energy efficiency capital improvements in Fiscal Year 2021-22.

The following table illustrates the City's most recent debt limit over a five-year period, as presented in the Fiscal Year 2020-2021 Annual Comprehensive Financial Report. The Government Code of the State of California provides for a legal debt limit of 15% of gross assessed valuation. However, this provision was enacted when assessed valuation was based on 25% of market value. Effective with FY 1981-82, each parcel is now assessed at 100% of market value (as of the most recent change in ownership for that parcel). The computations shown below reflect a conversion of assessed valuation data for each fiscal year from the current full valuation to the 25% level that was in effect at the time that the legal debt margin for local governments was enacted by the State.

**Figure 62| LEGAL DEBT LIMIT**

| Fiscal Year  | 2017                | 2018                | 2019                | 2020                | 2021                |
|--|---------------------|---------------------|---------------------|---------------------|---------------------|
| Assessed valuation   | \$13,674,116,459.00 | \$14,801,095,582.00 | \$16,146,558,014.00 | \$17,829,440,594.00 | \$19,169,937,969.00 |
| Add back exempted real property                                      | \$151,208,054.00    | \$91,891,868.00     | \$181,733,659.00    | \$181,569,809.00    | \$240,382,905.00    |
| Total assessed valuation   | \$13,825,324,513.00 | \$14,892,987,450.00 | \$16,328,291,673.00 | \$18,011,010,403.00 | \$19,410,320,874.00 |
| Conversion Ratio   | 25%                 | 25%                 | 25%                 | 25%                 | 25%                 |
| Converted assessed valuation   | \$3,456,331,128.25  | \$3,723,246,862.50  | \$4,082,072,918.25  | \$4,502,752,600.75  | \$4,852,580,218.50  |
| Debt limit percentage  | 15%                 | 15%                 | 15%                 | 15%                 | 15%                 |
| Debt limit   | \$512,779,367.00    | \$555,041,084.00    | \$605,495,926.00    | \$668,604,022.00    | \$718,872,674.00    |
| Total net debt applicable to the limit as a percentage of debt limit | 0                   | 0                   | 0                   | 0                   | 0                   |
| Legal debt margin  | \$512,779,367.00    | \$555,041,084.00    | \$605,495,926.00    | \$668,604,022.00    | \$718,872,674.00    |
| Total debt applicable to the limit as a percentage of debt limit     | 0.0%                | 0.0%                | 0.0%                | 0.0%                | 0.0%                |





# Budget Resolution

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## RESOLUTION NO. 71 -22

### A RESOLUTION OF THE CITY COUNCIL OF THE CITY OF DUBLIN

#### ADOPTING A BUDGET FOR THE CITY OF DUBLIN FOR FISCAL YEAR 2022-23

**WHEREAS**, the City Council of the City of Dublin desires to establish a Budget for Fiscal Year 2022-23; and

**WHEREAS**, the City Council has reviewed and considered the Budget documents and has received input from the public; and

**WHEREAS**, the City Manager has prepared a balanced budget which provides for organizational adjustments and allocation of resources in a manner which aligns with available resources and the Strategic Plan elements; and

**WHEREAS**, the General Fund Operating Budget is balanced without the need to draw from the Reserve for Economic Stability in order to balance funding with planned expenditures; and

**WHEREAS**, the City Council is required to adopt a budget and financial plan before the Fiscal Year begins on July 1, 2022; and

**WHEREAS**, the Summary of Appropriations (Exhibit A) attached hereto and made part of this Resolution, reflects the Fiscal Year 2022-23 Budget for Governmental and Proprietary Funds for the City of Dublin; and

**WHEREAS**, the City Council desires to confirm adjustments made administratively to the Capital Improvement Project balances during the preparation of the Proposed Budget and accommodate the carryover of unspent Fiscal Year 2021-22 Capital Improvement Project appropriations, for those projects where work and expenditures will continue in Fiscal Year 2022-23; and

**WHEREAS**, the City Council desires to carry over unspent Fiscal Year 2021-22 operating expenditures, both encumbered and unencumbered, excluding personnel costs, for activities where work and expenditures will continue in Fiscal Year 2022-23; and

**WHEREAS**, the City Council desires to delegate the authority to appropriate Internal Service fund balances that have been set aside for facilities, vehicle, and equipment replacement purposes to the City Manager in Fiscal Year 2022-23.

**WHEREAS**, the City Council also desires to delegate the authority to appropriate Committed and Assigned fund balances that have been approved by the City Council for specific purposes to the City Manager in Fiscal Year 2022-23.

**NOW, THEREFORE, BE IT RESOLVED** that the City Council of the City of Dublin does hereby:



1. Adopt the Fiscal Year 2022-23 Budget Appropriation for the City of Dublin, as outlined in Exhibit A;
2. Authorize the City Manager to make expenditures appropriations in accordance with the Budget as adopted, with the exception of those expenditures which require prior City Council approval, in accordance with the adopted City ordinances, rules and regulations;
3. Authorize the City Manager to transfer budgeted amounts between line items, provided that the transfer is within the same fund, regardless of the specific department activity. This includes the authority to transfer from the General Fund budgeted contingency amounts that are approved by the City Council during the budget adoption. A full accounting of any such transfers will be provided to the City Council during the quarterly financial reviews;
4. Recognize that the Budget as presented also includes a Contingency for Fiscally Responsible Adjustments, the utilization of which will be determined by fiscal outcomes of June 30, 2022;
5. Authorize the City Manager to increase revenue and expenditure budget for various departmental functions, when corresponding revenues comes in over budget: this would apply to developmental activity, inspection activity, recreation program activity, and any other departmental activity which generates correlating revenues, as verified by the Administrative Services Director. Increased appropriations shall continue to be documented in the financial records and conveyed to the City Council as part of the quarterly financial reviews;
6. Authorize the City Manager to increase revenues and expenditures related to the award of grants, where there is no net impact to the City, as verified by the Administrative Services Director. Increased appropriations shall continue to be documented in the financial records and conveyed to the City Council as part of the quarterly financial reviews;
7. Authorize the City Manager to make transfers among the various funds, consistent with the "Fund Balances FY 2022-23" as presented in the Proposed Budget. Fund transfers are reported as part of the regular financial reports provided to the City Council;
8. Authorize the City Manager to increase the appropriations for Fiscal Year 2022-23 expenditures in an amount not to exceed the amount of funds encumbered or designated by the City Manager as needed for expenses that did not occur prior to the year-end, but are expected to be expended in Fiscal Year 2022-23 consistent with the original purpose. This ability to carry-over funding shall not apply to savings from personnel costs and shall only occur if the Department Activity total for non-personnel expenditures was less than the amount budgeted for the same. This must also be evaluated on a fund-by-fund basis. The actual amount of the increased appropriation shall be reported to the City Council, and the City Manager may assign the fund balance in an amount sufficient to account for the increase;
9. Authorize the City Manager to adjust the Fiscal Year 2022-23 appropriations to account for the carryover of unspent Capital Improvement Project appropriations from Fiscal Year 2021-22. All



such adjustments shall be clearly recorded in the City financial records and shall only be for projects that remain incomplete as of June 30, 2022;

10. Authorize the City Manager to transfer funds between capital projects, within the same funding source. Any revisions, which alter the project's budget by adding a new funding source, except new grants, are to be approved by the City Council;
11. Authorize the City Manager to appropriate funds from Committed and Assigned fund balances that have been approved by the City Council for specific purposes; and
12. Authorize the City Manager to appropriate funds from Internal Service Funds that have been set aside for facilities, vehicle, and equipment replacement purposes.

**PASSED, APPROVED AND ADOPTED** this 7th day of June 2022 by the following vote:

**AYES:** Councilmembers Hu, Josey, Kumagai, McCorriston and Mayor Hernandez

**NOES:**

**ABSENT:**

**ABSTAIN:**

DocuSigned by:  
  
97C84E7A48A8461...  
Mayor

**ATTEST:**

DocuSigned by:  
  
38873815022F487C  
City Clerk



## EXHIBIT A

### FISCAL YEAR 2022-23 SUMMARY OF APPROPRIATIONS (Governmental and Proprietary Funds)

| OPERATING PROGRAMS              |  | APPROPRIATIONS       |
|---------------------------------|--|----------------------|
| <b>Governmental Funds</b>       |  |                      |
| Administrative Services         |  | \$2,408,430          |
| City Attorney                   |  | \$985,000            |
| City Council                    |  | \$543,506            |
| City Manager                    |  | \$9,323,435          |
| Community Development           |  | \$7,105,179          |
| Fire Department                 |  | \$16,154,987         |
| Non-Departmental                |  | \$9,268,590          |
| Police Department               |  | \$28,951,654         |
| Parks & Community Services      |  | \$8,534,085          |
| Public Works                    |  | \$30,419,682         |
| <b>Total Governmental Funds</b> |  | <b>\$113,694,548</b> |
| <b>Proprietary Funds</b>        |  |                      |
| Information Services            |  | \$2,916,778          |
| Non-Departmental                |  | \$1,967,720          |
| <b>Total Proprietary Funds</b>  |  | <b>\$4,884,498</b>   |
| <b>Total Operating Programs</b> |  | <b>\$118,579,046</b> |

| CAPITAL IMPROVEMENT PROGRAMS                             |  |                     |
|--|--|---------------------|
| General  |  | \$5,660,495         |
| Public Art   |  | \$150,000           |
| Parks  |  | \$7,193,465         |
| Streets  |  | \$9,999,924         |
| <b>Total Capital Improvement Programs <sup>(1)</sup></b> |  | <b>\$23,003,884</b> |

<sup>(1)</sup> Includes City funded project costs only

