



City of Dublin
CALIFORNIA

PROPOSED BUDGET
Fiscal Years 2023-24



Fiscal Year 2023-24

Budget Update

May 2023

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2.FUNDS SUMMARY

Overview of Revenue

REVENUE SUMMARY BY FUND TYPE

Category	Actual 2021-22	Adopted Budget 2022-23	Amended Budget 2022-23	Update 2023-24	\$ Change from Amended	% Change from Amended
Governmental Funds						
Property Taxes	\$55,190,700	\$55,163,000	\$56,463,000	\$59,896,000	\$3,433,000	6.1%
Sales Taxes	27,935,894	27,508,445	28,508,445	28,392,708	(115,737)	-0.4%
Other Taxes	8,281,142	7,960,000	7,960,000	8,280,500	320,500	4.0%
Special Assessments	1,522,725	1,644,797	1,644,797	1,691,788	46,991	2.9%
Licenses & Permits	5,908,828	4,024,891	3,849,891	3,728,989	(120,902)	-3.1%
Fines & Penalties	193,019	185,000	165,000	150,000	(15,000)	-9.1%
Use Of Money & Property	(10,021,701)	4,002,780	4,978,877	5,190,591	211,714	4.3%
Intergovernmental	7,753,473	11,357,652	20,341,967	7,275,879	(13,066,088)	-64.2%
Charges For Services	20,191,228	18,350,795	18,664,886	19,082,794	417,908	2.2%
Other Revenue	22,741,442	2,514,440	2,691,578	2,721,168	29,590	1.1%
Other Financing Sources	21,191,327					
Total	\$160,888,077	\$132,711,800	\$145,268,441	\$136,410,417	(\$8,858,024)	-6.1%
Proprietary Funds						
Use Of Money & Property	\$220,908	\$195,000	\$195,000	\$195,000		0.0%
Internal Service Charges	4,041,760	5,026,703	5,026,703	5,559,660	532,957	10.6%
Other Revenue	932,847	1,048,320	1,048,320	1,087,640	39,320	3.8%
Total	\$5,195,515	\$6,270,023	\$6,270,023	\$6,842,300	\$572,277	9.1%
Grand Total ⁽¹⁾	\$166,083,592	\$138,981,823	\$151,538,464	\$143,252,717	(\$8,285,747)	-5.5%

Revenue Overview by Fund

Fund	Fund Title	Actual 2021-22	Adopted Budget 2022-23	Amended Budget 2022-23	Update 2023-24	\$ Change from Amended	% Change from Amended
1001	General Fund	\$94,849,970	\$104,772,583	\$108,415,130	\$112,332,191	\$3,917,061	3.6%
1005	Community Benefits Payment	67,726	10,000	10,000	10,000		
1009	Developer Deposit	4,129,613	3,927,179	3,787,200	3,549,670	(237,530)	-6.3%
2101	State Seizure/Special Activity Fund	81,476	200	69,957	420	(69,537)	-99.4%
2102	Vehicle Abatement	85,979	35,500	35,500	37,150	1,650	4.6%
2103	SLES/COPS Fund - CA	164,371	102,000	102,000	104,200	2,200	2.2%
2104	Local Law Enforcement Block Grant - Fed	50,000					
2106	Traffic Safety	122,304	100,100	100,100	100,200	100	0.1%
2109	EMS Special Revenue	209,902	216,000	216,000	222,200	6,200	2.9%
2111	Enforcement Grants	314,362	321,584	321,584	331,681	10,097	3.1%
2201	State Gas Tax	1,571,684	1,898,231	1,898,231	2,120,096	221,865	11.7%
2202	SAFETEA-LU			661,000		(661,000)	-100.0%
2203	Transportation Development Act	17,416	17,317	17,317		(17,317)	-100.0%
2204	Measure B-Local Streets	551,459					
2205	Measure B-Bike & Ped	199,562					
2206	State Transportation Improvement	29,651		42,349		(42,349)	-100.0%
2207	TFAC/Transportation for Clean Air	274,580		753,839		(753,839)	-100.0%
2212	ACTC - Vehicle Registration Fee	289,701	270,367	996,367	270,367	(726,000)	-72.9%
2214	Measure BB-Local Streets	821,644	1,142,000	1,142,000	1,318,556	176,556	15.5%
2215	Measure BB-Bike & Ped	272,094	377,000	377,000	454,152	77,152	20.5%
2216	Measure B Grants	2,109					
2217	Measure BB Grants	444,014	741,717	5,183,703		(5,183,703)	-100.0%
2218	Measure RR - Safe Routes to BART	121,242		1,378,758		(1,378,758)	-100.0%
2220	Road Maint & Rehab Account (RMRA)	1,378,477	1,277,424	1,277,424	1,851,014	573,590	44.9%
2302	Measure D	214,796	238,000	238,000	239,000	1,000	0.4%

REVENUE OVERVIEW BY FUND CONTINUED

Fund	Fund Title	Actual 2021-22	Adopted Budget 2022-23	Amended Budget 2022-23	Update 2023-24	\$ Change from Amended	% Change from Amended
2303	Garbage Service Fund	7,700,745	7,627,500	7,627,500	7,828,250	200,750	2.6%
2304	Local Recycling Programs	112,375	55,256	55,256	147,202	91,946	166.4%
2321	Storm Water Management	676	1,000	1,000	1,100	100	10.0%
2322	Box Culvert	4,422	5,000	5,000	5,500	500	10.0%
2323	Dublin / Dougherty	789	500	500	550	50	10.0%
2324	Village Parkway	520	500	500	550	50	10.0%
2403	State Grant Park		2,022,400	2,022,400	271,600	(1,750,800)	-86.6%
2601	Small Business Assistance	101,215	100,000	100,000	100,000		
2701	Street Light District 1983-1	321,671	320,395	320,395	319,916	(479)	-0.1%
2702	Landscape District Stagecoach 1983-2	103,533	104,694	104,694	127,261	22,567	21.6%
2703	Landscape District Dougherty 1986-1	166,266	198,091	198,091	206,138	8,047	4.1%
2704	Landscape District Santa Rita 1997-1	373,624	390,680	390,680	391,680	1,000	0.3%
2705	Street Light District East Dublin 1999-1	323,693	336,937	336,937	352,293	15,356	4.6%
2710	Dublin Crossing CFD Series 2017-1	77,143	117,000	117,000	117,200	200	0.2%
2801	Public Art Fund	90,865	45,000	45,000	45,000		
2811	Cable TV Facilities	130,981	127,000	127,000	127,000		
2901	Affordable Housing Fund	5,708,962	218,827	218,827	205,855	(12,972)	-5.9%
2902	Noise Mitigation Fund	1,921	762	762	435	(327)	-42.9%
2903	Community Development Block Grant	405,780	305,600	525,984	105,600	(420,384)	-79.9%
2906	Federal COVID-19 Financial Assistance	10,081					
2907	American Rescue Plan Act (ARPA)	2,027,867	3,544,256	3,544,256	1,579,419	(1,964,837)	-55.4%
2911	Building Homes and Jobs Act			310,000		(310,000)	-100.0%
2912	State Housing Grant		300,000	300,000		(300,000)	-100.0%
2920	Federal Grant - General			450,000		(450,000)	-100.0%

REVENUE OVERVIEW BY FUND CONTINUED

Fund	Fund Title	Actual 2021-22	Adopted Budget 2022-23	Amended Budget 2022-23	Update 2023-24	\$ Change from Amended	% Change from Amended
4101	Community Park Land	2,898,453	100,000	100,000	105,618	5,618	5.6%
4102	Neighborhood Park Land	1,329,568	100,000	100,000	100,000		
4103	Community Park Improvements	1,582,338			63,580	63,580	100.0%
4104	Neighborhood Park Improvements	955,662	50,000	50,000	50,000		
4105	Community Buildings	2,037,664	460,460	460,460	300,769	(159,691)	-34.7%
4106	Library	164,183	45,806	45,806	37,660	(8,146)	-17.8%
4107	Civic Center	591,633	60,000	60,000	121,064	61,064	101.8%
4108	Aquatic Center	182,268	41,314	41,314	26,759	(14,555)	-35.2%
4110	Community Nature Park Land	71	50	50	50		
4111	Community Nature Park Improvements	117,684	20,000	20,000	23,943	3,943	19.7%
4201	Fire Impact Fees	172,221	39,674	39,674	28,712	(10,962)	-27.6%
4310	Eastern Dublin Transportation Impact Fee	393,062	153,000	153,000	333,281	180,281	117.8%
4304	West Dublin Transportation Impact Fee	716,817	20,000	20,000	20,000		
4305	Dougherty Valley TIF	63,279	60,000	60,000	60,000		
4306	Tri-valley Transportation Fee	659,507	212,896	212,896	185,535	(27,361)	-12.9%
4309	Mitigation Contributions	2,970					
4311	Dublin Crossing TIF - Cat1	386,604					
4401	Dublin Crossing Fund	3,515,502	80,000	80,000	80,000		
6105	Vehicles Replacement	564,586	766,088	766,088	658,058	(108,030)	-14.1%
6205	Facilities Replacement	448,772	514,278	514,278	490,531	(23,747)	-4.6%
6305	Equipment Replacement	1,069,709	1,024,559	1,024,559	876,865	(147,694)	-14.4%
6605	IT Fund	2,179,601	2,916,778	2,916,778	3,729,206	812,428	27.9%
6901	Retiree Health	932,849	1,048,320	1,048,320	1,087,640	39,320	3.8%
7102	Energy Improv Lease - Bond	21,191,327					
Total ⁽¹⁾		\$166,083,592	\$138,981,823	\$151,538,464	\$143,252,717	(\$8,285,747)	-5.5%

⁽¹⁾ Excludes Transfers In and Fiduciary Funds

REVENUE BY FUND HIGHLIGHTS:

Fund	Fund Title	Variance Analysis
1000	General Fund	Increase. Due to increase in projected Property Taxes.
2201	State Gas Tax	Increase. Based on State projections with rate increase.
2202	Federal Transportation Grant	Decrease. FY 2022-23 included onetime grant funding for the Dublin Boulevard Pavement Rehabilitation Project.
2207	Transportation for Clean Air	Decrease. FY 2022-23 included County grant funds for the Citywide Signal Communication Upgrade and Iron Horse Trail Bridge.
2212	Alameda County Transportation Commission Vehicle Registration Fee	Decrease. FY 2022-23 included a onetime grant for the Citywide Bicycle and Pedestrian Improvements project.
2214-5	Measure BB-Local Streets/Bike & Ped	Increase. Due to sunset of Measure B sales tax revenues and combine with Measure BB.
2217	Measure BB Grants	Decrease. FY 2022-23 included grant funds for the Iron Horse Bridge Project.
2218	Measure RR - Safe Routes to BART	Decrease. FY 2022-23 included grant funds for the Iron Horse Bridge Project.
2220	Road Maint & Rehab Account (RMRA)	Increase. Based on State projections. Department of Finance estimates FY 2022-23 and FY 2023-24 RMRA revenues with double digit increase.
2403	State Park Grants	Decrease. City received onetime State Park grant fund the Iron Horse Nature Park and Open Space project.

REVENUE BY FUND HIGHLIGHTS:

Fund	Fund Title	Variance Analysis
2903	Community Development Block Grant	Decrease. City received two one-time passthrough grants in FY 2022-23, one for Axis Community Health new service site and the other for School of Imagination parking lot improvements.
2907	American Rescue Plan Act (ARPA)	Decrease. Budgeted amount represents the recognized ARPA revenue, ARPA revenue is only recognized when expenditures incurred.
2911	Building Homes and Jobs Act	Decrease. One-time State Grant for Multi-Family Residence Design Standards and Housing Element Site Analysis
2912	State Housing Grant	Decrease. One-time grant funding for the Housing Element Update
2920	Federal Grant - General	Decrease. One-time passthrough grant funding for Mental Health Urgent Care services
4000	Impact Fees	Based on development project timelines.
6605	IT Fund	Increase. The revenue is an internal service charge of IT operating costs to City departments. The increase is primarily due to the addition of positions to reduce the City's vulnerability to cybersecurity threats and provide a dedicated resource to support citywide AV facilities.

Overview of Expenditures

EXPENDITURES OVERVIEW BY CATEGORY

	Actual 2021-22	Adopted Budget 2022-23	Amended Budget 2022-23	Update 2023-24	\$ Change from Amended	% Change from Amended
Operating Programs						
Governmental Funds						
Salaries & Wages	\$11,869,948	\$13,651,710	\$14,065,087	\$14,623,142	\$558,055	4.0%
Benefits	4,780,043	10,120,578	10,194,362	6,503,163	(3,691,199)	-36.2%
Services & Supplies	4,093,506	5,472,481	5,914,612	6,639,715	725,104	12.3%
Internal Service Fund Charges	3,968,591	4,979,168	4,979,168	5,525,375	546,207	11.0%
Utilities	3,088,642	4,007,497	4,265,497	4,552,062	286,565	6.7%
Contracted Services	62,560,132	70,109,412	71,899,855	73,247,957	1,348,102	1.9%
Professional Consulting	2,524,545	2,869,476	4,253,410	2,608,123	(1,645,287)	-38.7%
Loans	713,283	160,000	160,000	160,000		0.0%
Capital Outlay	474,853	467,737	863,947	150,172	(713,775)	-82.6%
Other	1,314,117	1,856,490	2,819,940	1,715,760	(1,104,180)	-39.2%
Total Governmental Funds	\$95,387,661	\$113,694,548	\$119,415,877	\$115,725,470	(\$3,690,407)	-3.1%
Proprietary Funds						
Salaries & Wages	\$632,683	\$660,693	\$743,242	\$1,117,120	\$373,878	50.3%
Benefits	1,096,026	1,217,669	1,228,767	1,426,402	197,635	16.1%
Services & Supplies	797,345	1,389,894	1,314,247	1,641,468	327,221	24.9%
Internal Service Fund Charges	73,169	47,535	47,535	34,284	(13,251)	-27.9%
Utilities	121,083	212,493	212,493	229,275	16,782	7.9%
Contracted Services	132,849	121,318	121,318	128,467	7,149	5.9%
Professional Consulting	91,945	315,496	374,626	221,590	(153,036)	-40.9%
Capital Outlay	1,039,821	919,400	1,435,878	737,500	(698,378)	-48.6%
Other	419,521					
Total Proprietary Funds	\$4,404,442	\$4,884,498	\$5,478,106	\$5,536,106	\$58,000	1.1%
Total Operating Programs	\$99,792,102	\$118,579,046	\$124,893,983	\$121,261,576	(\$3,632,407)	-2.9%

EXPENDITURES OVERVIEW BY CATEGORY

	Actual 2021-22	Adopted Budget 2022-23	Amended Budget 2022-23	Update 2023-24	\$ Change from Amended	% Change from Amended
Capital Improvement Programs						
General	\$12,978,975	\$5,660,495	\$32,504,973	\$2,696,840	(\$29,808,133)	-91.7%
Public Art	99,457	150,000	1,445,860	500,000	(945,860)	-65.4%
Parks	13,301,230	7,193,465	24,734,796	3,894,115	(20,840,681)	-84.3%
Streets	4,030,044	9,999,924	63,566,325	17,851,382	(45,714,943)	-71.9%
Total Capital Improvement Programs ⁽¹⁾	\$30,409,707	\$23,003,884	\$122,251,954	\$24,942,337	(\$97,309,617)	-79.6%
GRAND TOTAL ⁽²⁾	\$130,201,809	\$141,582,930	\$247,145,937	\$146,203,913	(\$100,942,024)	-40.8%

⁽¹⁾ Excludes Developer Built and outside funding sources

⁽²⁾ Excludes Fiduciary Funds, Transfers Out, and Depreciation Expenditures

Operating Budget Overview

Department	FTE	Actual 2021-22	Adopted Budget 2022-23	Amended Budget 2022-23	Update 2023-24	\$ Change from Amended	% Change from Amended
City Attorney		\$602,473	\$985,000	\$985,000	\$985,000		
City Council		421,111	543,506	543,506	599,803	\$56,297	10.4%
City Manager's Office	27	9,782,529	12,240,213	12,994,903	13,837,058	842,155	6.5%
Community Development	19	5,795,290	7,105,179	8,287,348	6,275,880	(2,011,468)	-24.3%
Finance	8	2,164,756	2,408,430	2,418,430	2,527,616	109,186	4.5%
Fire	1	15,562,867	16,154,987	16,314,987	17,432,170	1,117,183	6.8%
Non-Departmental		7,203,711	11,236,310	12,933,559	6,949,131	(5,984,428)	-46.3%
Parks & Community Services	24	8,781,098	8,534,085	8,764,364	9,078,128	313,764	3.6%
Police	4	25,682,401	28,951,654	29,442,393	29,680,541	238,149	0.8%
Public Works	22	23,795,866	30,419,682	32,209,493	33,896,248	1,686,755	5.2%
TOTAL OPERATING PROGRAMS	105	\$99,792,102	\$118,579,046	\$124,893,983	\$121,261,576	(\$3,632,407)	-2.9%

EXPENDITURES BY DEPARTMENT HIGHLIGHTS:

Department	Variance Analysis
City Manager's Office	Increase due to personnel cost of three additional staff in Information Services, increase in costs for insurance premiums, increase in animal control contract costs, and budget for disaster preparedness consulting services and 2024 March election.
Community Development	Decrease in professional services due to development activities and completion of projects that utilize grant funding.
Finance	Increase in professional services for investment services and user fee study.
Fire Department	Fire contract cost increase due to COLA and benefit costs increase.
Non-Departmental	Decrease due to one-time additional payment to fund DRFA pension unfunded liability in FY 2022-23, as well as CDBG passthrough grants for Axis Community Health new service site and the other for School of Imagination parking lot improvements.
Parks & Community Services	Increase due to addition of one Recreation Coordinator and increase in cost for contract classes and programs, which are offset by revenues.
Police	Police contract cost increase due to COLA and benefit costs increase. FY 2022-23 Amended budget includes carryover funds for the Behavioral Unit and Dispatch from prior year, which makes year-over-year increase appear smaller.
Public Works	Increase primarily in Maintenance Services division, increase in MCE contract services costs due to the addition of Fallon Sports Park Phase 3 and adjustment in labor rates, projected rate increase to utilities; and increases in professional service contracts, includes Transportation Demand Management Plan.

Overview of Fund Balances

SUMMARY BY FUND TYPE

	Governmental	Proprietary	Total
Fiscal Year 2022-23			
Beginning Balance	\$345,920,867	\$63,716,084	\$409,636,952
Revenues	145,268,440	6,270,023	151,538,463
Transfers In	122,396,932	2,000,000	124,396,932
Expenditures	241,667,831	5,478,106	247,145,937
Transfers Out	120,938,981	3,457,951	124,396,932
Ending Balance	\$250,979,428	\$63,050,050	\$314,029,478

Fiscal Year 2023-24			
Beginning Balance	\$250,979,428	\$63,050,050	\$314,029,478
Revenues	136,410,417	6,842,300	143,252,717
Transfers In	24,998,937	2,000,000	26,998,937
Expenditures	140,667,807	5,536,106	146,203,913
Transfers Out	26,828,937	170,000	26,998,937
Ending Balance	\$244,892,037	\$66,186,244	\$311,078,282

Note: Fund Balance is equal to the difference between assets and liabilities in a fund. It should not be confused with spendable cash. As an example, the Affordable Housing Fund has a projected Fund Balance of \$28.8 million in FY 23-24; of that amount, \$14.3 million is in the form of loans to affordable housing projects.

FISCAL YEAR 2022-2023 FUND BALANCE PROJECTIONS

Fund	Title	FY 2022-23 Amended					End. Fund Balance
		Beg. Fund Balance	Revenue	Transfer In	Expenditures	Transfer Out	
1000	General Fund	\$223,857,506	112,212,330	121,600	101,681,855	36,794,681	\$197,714,900
2101	State Seizure/Special Activity Fund	\$92,329	69,957		125,883		\$36,403
2102	Vehicle Abatement	\$326,823	35,500		35,677	50,000	\$276,646
2103	SLES/COPS Fund - CA	\$280,383	102,000		100,000		\$282,383
2106	Traffic Safety	(\$55,791)	100,100		58,179		(\$13,870)
2109	EMS Special Revenue	\$245,562	216,000		177,937		\$283,625
2111	Enforcement Grants	\$1,523	321,584		321,584		\$1,523
2201	State Gas Tax	\$3,726,665	1,898,231		1,158,775	3,903,172	\$562,949
2202	Federal Transportation Grant		661,000			661,000	
2203	Transportation Development Act	\$17,416	17,317			17,317	\$17,416
2204	Measure B Sales Tax-Local Streets	\$916,200				955,705	(\$39,505)
2205	Measure B Sales Tax-Bike & Ped	\$340,043				345,406	(\$5,364)
2206	State Transportation Improvement	(\$13,650)	42,349			28,699	
2207	TFAC/Transportation for Clean Air	(\$465,134)	753,839			288,705	
2212	ACTC - Vehicle Registration Fee	\$242,434	996,367		215,473	996,115	\$27,212
2214	Measure BB Sales Tax - Local Streets	\$748,337	1,142,000			1,425,980	\$464,357
2215	Measure BB Sales Tax - Bike & Pedes	\$405,775	377,000		19,080	493,814	\$269,881
2216	Measure B Grants	\$187,917					\$187,917
2217	Measure BB Grants	\$23,313	5,183,703			5,146,840	\$60,176
2218	Measure RR - Safe Routes to BART		1,378,758			1,378,758	
2220	Road Maint & Rehab Account (RMR)	\$2,863,115	1,277,424			3,705,950	\$434,589
2302	Measure D	\$629,947	238,000	23,378	523,702	65,000	\$302,623
2303	Garbage Service Fund	\$215,129	7,627,500		7,620,000		\$222,629
2304	Local Recycling Programs	\$196,027	55,256		96,256	4,360	\$150,667
2321,	Storm Water Management	\$235,074	2,000		16,800		\$220,274
2322	Box Culvert	\$398,344	5,000				\$403,344
2403	State Grant - Park		2,022,400			2,294,000	(\$271,600)
2601	Small Business Assistance	\$275,152	100,000		100,000		\$275,152
2701,	Street Light District Funds	\$1,585,155	657,332		624,736	546,909	\$1,070,842

FISCAL YEAR 2022-2023 FUND BALANCE PROJECTIONS

		FY 2022-23 Amended					
Fund	Title	Beg. Fund Balance	Revenue	Transfer In	Expenditures	Transfer Out	End. Fund Balance
2702-	Landscape District Funds	\$2,100,792	693,465		517,450	585,301	\$1,691,506
2710	CFD 2017-1	\$329,252	117,000		30,498		\$415,754
2801	Public Art Fund	\$3,927,675	45,000		80,250	1,445,860	\$2,446,566
2811	Cable TV Facilities	\$459,006	127,000		70,000		\$516,006
2901	Affordable Housing Fund ⁽¹⁾	\$29,913,316	218,827		868,279		\$29,263,864
2902	Noise Mitigation Fund	\$24,413	762				\$25,175
2903	Community Development Block Grant	\$6,600	525,984		519,384	6,600	\$6,600
2906	Federal COVID-19 Financial Assistance	\$59,851					\$59,851
2907	American Rescue Plan Act (ARPA)		3,544,256		3,257,857		\$286,399
2911	Building Homes and Jobs Act	(\$278,013)	310,000		1,835		\$30,152
2912	State Housing Grant	(\$76,913)	300,000		223,087		
2920	Federal Grant - General		450,000		450,000		
3000	Capital Improvement Project Funds			122,251,954	122,251,954		
4100	Public Facility Fees	\$21,315,680	877,630		21,300	25,823,825	(\$3,651,814)
4201	Fire Impact Fees	\$257,707	39,674		200,000		\$97,381
4300	Traffic Impact Fees	\$29,181,770	445,896		300,000	24,284,259	\$5,043,407
4400	Dublin Crossing Fund	\$12,384,221	80,000			800,000	\$11,664,221
6105	ISF - Vehicles ⁽²⁾	\$6,176,965	766,088		514,496		\$6,428,557
6205	ISF - Facilities ⁽²⁾	\$45,902,276	514,278	2,000,000	132,000	2,903,638	\$45,380,916
6305	ISF - Equipment ⁽²⁾	\$9,258,095	1,024,559		769,657	85,426	\$9,427,571
6605	ISF - IT Fund	\$2,330,369	2,916,778		3,013,633	468,888	\$1,764,626
6901	ISF - Retiree Health	\$48,380	1,048,320		1,048,320		\$48,380
7102	Energy Improv Lease - Bond	\$9,039,916				8,890,725	\$149,191
GRAND TOTAL ⁽³⁾		\$409,636,952	\$151,538,464	\$124,396,932	\$247,145,937	\$124,396,932	\$314,029,478

⁽¹⁾ Beginning Fund Balance includes \$14,394,159 in outstanding loans.

⁽²⁾ Beginning Fund Balance includes 42,368,681 as Net Investment in Capital Assets.

FISCAL YEAR 2023-2024 FUND BALANCE PROJECTIONS

		FY 2023-24 Update					
Fund	Title	Beg. Fund Balance	Revenue	Transfer In	Expenditures	Transfer Out	End. Fund Balance
1000	General Fund	\$197,714,900	115,891,861	56,600	100,573,224	19,929,893	\$193,160,244
2101	State Seizure/Special Activity Fund	\$36,403	420		29,547		\$7,276
2102	Vehicle Abatement	\$276,646	37,150			50,000	\$263,796
2103	SLES/COPS Fund - CA	\$282,383	104,200		100,000		\$286,583
2106	Traffic Safety	(\$13,870)	100,200		84,000		\$2,330
2109	EMS Special Revenue	\$283,625	222,200		265,610		\$240,215
2111	Enforcement Grants	\$1,523	331,681		331,681		\$1,523
2201	State Gas Tax	\$562,949	2,120,096		1,372,119	659,460	\$651,466
2203	Transportation Development Act	\$17,416					\$17,416
2204	Measure B Sales Tax-Local Streets	(\$39,505)					(\$39,505)
2205	Measure B Sales Tax-Bike & Ped	(\$5,364)					(\$5,364)
2212	ACTC - Vehicle Registration Fee	\$27,212	270,367		100,000	165,040	\$32,539
2214	Measure BB Sales Tax - Local Streets	\$464,357	1,318,556			1,110,000	\$672,913
2215	Measure BB Sales Tax - Bike & Pedes	\$269,881	454,152		20,225	348,228	\$355,580
2216	Measure B Grants	\$187,917					\$187,917
2217	Measure BB Grants	\$60,176					\$60,176
2220	Road Maint & Rehab Account (RMR)	\$434,589	1,851,014			1,123,961	\$1,161,642
2302	Measure D	\$302,623	239,000		447,638		\$93,985
2303	Garbage Service Fund	\$222,629	7,828,250		7,820,000		\$230,879
2304	Local Recycling Programs	\$150,667	147,202		72,647		\$225,222
2321,	Storm Water Management	\$220,274	2,200		23,600		\$198,874
2322	Box Culvert	\$403,344	5,500				\$408,844
2403	State Grant - Park	(\$271,600)	271,600				
2601	Small Business Assistance	\$275,152	100,000		100,000		\$275,152
2701,							
2705	Street Light District Funds	\$1,070,842	672,209		657,167	42,000	\$1,043,884
2702-							
2704	Landscape District Funds	\$1,691,506	725,079		755,995		\$1,660,590

FISCAL YEAR 2023-2024 FUND BALANCE PROJECTIONS

		FY 2023-24 Update					
Fund	Title	Beg. Fund Balance	Revenue	Transfer In	Expenditures	Transfer Out	End. Fund Balance
2710	CFD 2017-1	\$415,754	117,200		31,030		\$501,925
2801	Public Art Fund	\$2,446,566	45,000		80,250	500,000	\$1,911,316
2811	Cable TV Facilities	\$516,006	127,000		35,000		\$608,006
2901	Affordable Housing Fund ⁽¹⁾	\$29,263,864	205,855		700,920		\$28,768,799
2902	Noise Mitigation Fund	\$25,175	435				\$25,610
2903	Community Development Block Grant	\$6,600	105,600		99,000	6,600	\$6,600
2906	Federal COVID-19 Financial Assistance	\$59,851					\$59,851
2907	American Rescue Plan Act (ARPA)	\$286,399	1,579,419		1,865,819		
2911	Building Homes and Jobs Act	\$30,152					\$30,152
3000	Capital Improvement Project Funds			24,942,337	24,942,337		
4100	Public Facility Fees	(\$3,651,814)	829,443			2,279,875	(\$5,102,246)
4201	Fire Impact Fees	\$97,381	28,712		100,000		\$26,093
4300	Traffic Impact Fees	\$5,043,407	598,816		60,000	613,880	\$4,968,343
4400	Dublin Crossing Fund	\$11,664,221	80,000				\$11,744,221
6105	ISF - Vehicles ⁽²⁾	\$6,428,557	658,058		207,000		\$6,879,615
6205	ISF - Facilities ⁽²⁾	\$45,380,916	490,531	2,000,000		170,000	\$47,701,447
6305	ISF - Equipment ⁽²⁾	\$9,427,571	876,865		530,500		\$9,773,936
6605	ISF - IT Fund	\$1,764,626	3,729,206		3,729,206		\$1,764,626
6901	ISF - Retiree Health	\$48,380	1,087,640		1,069,400		\$66,620
7102	Energy Improv Lease - Bond	\$149,191					\$149,191
GRAND TOTAL ⁽³⁾		\$314,029,478	\$143,252,717	\$26,998,937	\$146,203,913	\$26,998,937	\$311,078,282

⁽¹⁾ Beginning Fund Balance includes \$14,394,159 in outstanding loans.

⁽²⁾ Beginning Fund Balance includes 42,368,681 as Net Investment in Capital Assets.

3. GENERAL FUND SUMMARY

General Fund Operating Summary

OVERVIEW

	Actual 2021-22	Adopted 2022-23	Amended 2022-23	Update 2023-24	\$ Change from Amended	% Change from Amended
REVENUES BY CATEGORY						
Property Tax	\$55,186,388	\$55,163,000	\$56,463,000	59,896,000	3,433,000	6.1%
Sales Tax	26,456,903	26,400,000	27,400,000	27,000,000	(400,000)	-1.5%
Sales Tax Reimbursements	(346,696)	(405,555)	(405,555)	(375,000)	30,555	-7.5%
Development Revenue	9,803,444	7,702,334	7,387,355	7,109,829	(277,526)	-3.8%
Transient Occupancy Tax	1,255,575	1,400,000	1,400,000	1,500,000	100,000	7.1%
Other Taxes	7,025,567	6,560,000	6,560,000	6,780,500	220,500	3.4%
Licenses & Permits	354,643	351,373	351,373	286,417	(64,956)	-18.5%
Fines & Penalties	70,714	85,000	65,000	50,000	(15,000)	-23.1%
Interest Earnings	2,269,289	1,510,000	2,310,000	2,510,000	200,000	8.7%
Rentals and Leases	1,647,882	1,477,330	1,653,427	1,648,021	(5,406)	-0.3%
Intergovernmental	324,519	290,000	290,000	290,000		
Charges for Services	8,022,099	6,496,124	6,950,194	7,389,682	439,488	6.3%
Community Benefit Payments	50,000			-		
Other Revenue	2,452,034	1,680,156	1,787,536	1,806,412	18,876	1.1%
Subtotal Revenues - Operating	\$114,572,363	\$108,709,762	\$112,212,330	\$115,891,861	\$3,679,531	3.3%
Transfers In	\$312,874	\$77,900	\$121,600	56,600	(\$65,000)	
Unrealized Gains/Losses	(15,525,055)					
Total Revenues	\$99,360,182	\$108,787,662	\$112,333,930	\$115,948,461	\$3,614,531	3.2%

GENERAL FUND OPERATING SUMMARY CONTINUED

	Actual 2021-22	Adopted 2022-23	Amended 2022-23	Update 2023-24	\$ Change from Amended	% Change from Amended
EXPENDITURES BY CATEGORY						
Salaries & Wages	\$11,670,597	\$13,249,383	\$13,531,615	14,150,396	\$618,782	4.6%
Benefits	4,728,716	5,488,704	5,562,488	5,386,283	(176,205)	-3.2%
Services & Supplies	3,894,567	5,178,309	5,444,414	6,238,992	794,578	14.6%
Internal Service Fund Charges	3,907,323	4,932,571	4,932,571	5,443,747	511,176	10.4%
Utilities	2,511,166	3,485,435	3,720,435	3,898,997	178,562	4.8%
Contracted Services	52,920,629	59,695,219	61,911,855	62,778,423	866,568	1.4%
Capital Outlay	339,943	432,737	626,987	120,625	(506,362)	-80.8%
Debt Service Payment		1,333,050	1,333,050	1,331,850	(1,200)	-0.1%
Contingency & Miscellaneous	958,117	223,440	158,440	223,910	65,470	41.3%
Subtotal Expenditures - Operating	\$80,931,058	\$94,018,847	\$97,221,855	\$99,573,224	\$2,351,368	2.4%
Operating Impact (REV-EXP)	\$33,641,305	\$14,690,915	\$14,990,475	\$16,318,637	\$1,328,162	8.9%
Transfer Outs & Contributions to Other Funds						
Transfers Out (CIPs) - Com./Assig. Reserve	2,803,478	2,291,645	27,217,469	7,195,281	(20,022,188)	-73.6%
Transfers Out (CIPs) - Undesignated	532,636	2,316,170	7,553,834	10,734,612	\$3,180,778	42.1%
Contribution to OPEB/PERS		4,460,000	4,460,000	1,000,000	(3,460,000)	-77.6%
Contribution to ISF & Other	1,000,000	2,000,000	2,023,378	2,000,000	(23,378)	-1.2%
Subtotal - Transfers Out & Contributions	\$4,336,114	\$11,067,815	\$41,254,681	\$20,929,893	(\$20,324,789)	-49.3%
Total Expenditures	\$85,267,172	\$105,086,662	\$138,476,536	\$120,503,116	(\$17,973,420)	-13.0%
GF Impact (Include CIP & Transfers)	\$14,093,010	\$3,701,000	(\$26,142,606)	(\$4,554,655)		
TOTAL GENERAL FUND BALANCE	\$223,857,505	\$227,558,505	\$197,714,899	\$193,160,244	(\$4,554,655)	-2.3%

GENERAL FUND OPERATING SUMMARY CONTINUED

Contracted Services Detail	Actual 2021-22	Adopted 2022-23	Amended 2022-23	Update 2023-24	\$ Change from Amended	% Change from Amended
Police Services	\$21,437,403	\$23,985,730	\$24,085,730	\$24,835,923	\$750,193	3.1%
Fire Services	14,699,226	15,311,310	15,471,310	16,313,430	842,120	5.4%
Maintenance Services (MCE)	5,875,493	7,220,710	7,220,710	7,925,056	704,346	9.8%
Development (CDD and PW)	3,858,842	4,312,851	4,630,128	3,606,108	(1,024,020)	-22.1%
Other Contracted Services	7,049,665	8,864,618	10,503,978	10,097,906	(406,072)	-3.9%
Total Contracted Services	\$52,920,629	\$59,695,219	\$61,911,855	\$62,778,423	\$866,568	1.40%

(1) Amended budget for operating expenditures includes \$1,856,112 carryover from FY 21-22

(2) Amended Budget for Transfers Out to CIP reflects the \$12,510,109 carryover from FY 21-22

(3) Police and Fire liability insurance amounts are not included above, they are included in Services & Supplies.

General Fund Reserves

GENERAL FUND FY2023-24 RESERVES

RESERVE DESCRIPTION	Actual 2021-22	Net Change	Projected 2022-23	Net Change	Projected 2023-24
Non-Spendable	\$10,541		\$10,541		\$10,541
Prepaid Expenses	10,541		10,541		10,541
Restricted	\$4,261,640		\$4,261,640		\$4,261,640
Cemetery Endowment	60,000		60,000		60,000
Developer Contribution - Downtown	1,490,000		1,490,000		1,490,000
Developer Contr - Heritage Park	19,000		19,000		19,000
Developer Contr - Nature Park	60,000		60,000		60,000
Section 115 Trust - Pension	1,882,640		1,882,640		1,882,640
Heritage Park Maintenance	750,000		750,000		750,000
Committed	\$73,346,367	(\$22,769,786)	\$50,576,582		\$50,576,582
Advance to Public Facility Fee	9,523,096	(9,523,096)			
Downtown Public Improvement	15,176,230	(426,221)	14,750,009		14,750,009
Economic Stability	8,000,000		8,000,000		8,000,000
Emergency Communications	532,113		532,113		532,113
Fire Svcs Pension/OPEB	5,671,094	(3,460,000)	2,211,094		2,211,094
Innovations & New Opportunity	1,026,591	(132,093)	894,498		894,498
One-Time Initiative - Capital	6,419,657	(1,420,149)	4,999,508		4,999,508
One-Time Initiative - Operating	503,860		503,860		503,860
Public Safety Reserve	2,600,000		2,600,000		2,600,000
<u>Specific Committed Reserves</u>					
Cemetery Expansion (CIP)	13,748	(13,748)			
Contribution to Public Facility Fee	6,000,000		6,000,000		6,000,000
Cultural Arts Center (CIP)	7,139,197	(6,964,197)	175,000		175,000
Don Biddle Park (CIP)	675,193	(675,193)			
Fallon Sports Park III Contingency	510,500	(100,000)	410,500		410,500
Lease Revenue Bond Payoff	6,000,000		6,000,000		6,000,000
Maintenance Facility (CIP)	55,089	(55,089)			
Utility Undergrounding (CIP)	3,500,000		3,500,000		3,500,000

GENERAL FUND FY2023-24 RESERVES CONTINUED

RESERVE DESCRIPTION	Actual 2021-22	Net Change	Projected 2022-23	Net Change	Projected 2023-24
Assigned	\$93,266,322	(\$22,375,736)	\$70,890,586	(\$6,635,281)	\$64,255,305
Accrued Leave	1,308,044		1,308,044		1,308,044
Catastrophic Loss	17,710,320		17,710,320		17,710,320
CIP Carryovers	4,088,843	(4,088,843)			
Fiscally Responsible Adjustment	325,000		325,000		325,000
Municipal Regional Permit	2,209,778	(2,182,419)	27,359		27,359
Non-Streets CIP Commitments	3,276,777	(4,277)	3,272,500		3,272,500
Operating Carryovers	1,600,546	(1,600,546)			
Parks and Streets Contingency	201,270		201,270		201,270
Pension & OPEB	17,000,000	1,000,000	18,000,000	1,000,000	19,000,000
Relocate Parks Dept	500,000		500,000		500,000
Service Continuity	3,150,000		3,150,000		3,150,000
Dublin Blvd Extension	20,000,000	(13,742,559)	6,257,441	(6,257,441)	
<u>Specific Assigned Reserves</u>					
ARPA Revenue Replacement	665,878		665,878		665,878
Climate Action Plan	3,000,000	(62,000)	2,938,000	(440,000)	2,498,000
Contribution to ISF	1,500,000		1,500,000		1,500,000
Façade Improvement Grants	364,256		364,256		364,256
HVAC Replace. & Civic Ctr Improv. (CIP)	3,278,409	(1,307,892)	1,970,517	(687,840)	1,282,677
Pavement Management	2,000,000		2,000,000		2,000,000
Public Safety Complex (CIP)	87,200	(87,200)			
Village Pkwy Pavement Reconstruction	11,000,000	(300,000)	10,700,000	(250,000)	10,450,000
Unassigned	\$52,972,635	\$19,002,916	\$71,975,551	\$2,080,626	\$74,056,176
Unassigned-Unrealized Gains	(11,008,294)		(11,008,294)		(11,008,294)
Unassigned (Available)	63,980,929		82,983,845		85,064,471
TOTAL RESERVES	\$223,857,505	(\$26,142,606)	\$197,714,899	(\$4,554,655)	\$193,160,244

4.FIDUCIARY FUNDS

Dublin Crossing Bond Series 2015-1 (Fund 5102)

	Actual 2021-22	Adopted Budget 2022-23	Amended Budget 2022-23	Update 2023-24	\$ Change from Amended	% Change from Amended
BEGINNING FUND BALANCE	(\$65,819,640)	(\$78,495,933)	(\$78,495,933)	(\$78,629,078)	(\$133,145)	
REVENUES						
Special Assessments	\$4,835,537	\$5,441,838	\$5,441,838	\$5,561,238	\$119,400	2.2%
Use of Money & Property	1,410					
Other Revenue	75,000					
TOTAL REVENUES	\$4,911,947	\$5,441,838	\$5,441,838	\$5,561,238	\$119,400	2.2%
EXPENDITURES BY CATEGORY						
Services & Supplies	\$888,700					
Contracted Services	51,755	319,400	372,545	336,200	(36,345)	-9.8%
Professional Consulting		80,000	80,000	84,000	4,000	5.0%
Reimbursement to Others	12,595,910					
Debt Service Payment	3,973,804	5,122,438	5,122,438	5,225,038	102,600	2.0%
Transfers Out	78,071					
TOTAL EXPENDITURES	\$17,588,240	\$5,521,838	\$5,574,983	\$5,645,238	\$70,255	1.3%
ENDING FUND BALANCE	(\$78,495,933)	(\$78,575,933)	(\$78,629,078)	(\$78,713,078)	(\$84,000)	

Fallon Village Geologic Hazard Abatement District (5301)

	Actual 2021-22	Adopted Budget 2022-23	Amended Budget 2022-23	Update 2023-24	\$ Change from Amended	% Change from Amended
BEGINNING FUND BALANCE	\$6,977,791	\$8,049,194	\$8,049,194	\$8,850,609	\$801,415	
REVENUES						
Special Assessments	\$1,147,202	\$1,180,881	\$1,180,881	\$1,216,307	\$35,426	3.0%
Use of Money & Property	83,030	75,000	75,000	75,000		0.0%
TOTAL REVENUES	\$1,230,232	\$1,255,881	\$1,255,881	\$1,291,307	\$35,426	2.8%
EXPENDITURES BY CATEGORY						
Salaries & Wages	\$18,078	\$21,561	\$21,561	\$22,308	\$747	3.5%
Benefits	5,843	7,405	7,405	8,451	1,046	14.1%
Contract Services	80,193	265,500	265,500	323,465	57,965	21.8%
Professional Consulting	54,715	160,000	160,000	184,800	24,800	15.5%
TOTAL EXPENDITURES	\$158,829	\$454,466	\$454,466	\$539,024	\$84,558	18.6%
ENDING FUND BALANCE	\$8,049,194	\$8,850,609	\$8,850,609	\$9,602,893	\$752,283	

Schaefer Ranch Geologic Hazard Abatement District (5302)

	Actual 2021-22	Adopted Budget 2022-23	Amended Budget 2022-23	Update 2023-24	\$ Change from Amended	% Change from Amended
BEGINNING FUND BALANCE	\$5,371,895	\$5,839,243	\$5,839,243	\$6,026,475	\$187,232	
REVENUES						
Special Assessments	\$551,728	\$519,498	\$519,498	\$535,083	\$15,585	3.0%
Use of Money & Property	62,281	60,000	60,000	60,000		0.0%
TOTAL REVENUES	\$614,009	\$579,498	\$579,498	\$595,083	\$15,585	2.7%
EXPENDITURES BY CATEGORY						
Salaries & Wages	\$18,078	\$21,561	\$21,561	\$22,308	\$747	3.5%
Benefits	5,843	7,405	7,405	8,451	1,046	14.1%
Contract Services	48,512	215,700	215,700	372,171	156,471	72.5%
Professional Consulting	74,228	147,600	147,600	172,028	24,428	16.6%
TOTAL EXPENDITURES	\$146,660	\$392,266	\$392,266	\$574,958	\$182,692	46.6%
ENDING FUND BALANCE	\$5,839,243	\$6,026,475	\$6,026,475	\$6,046,600	\$20,125	

Fallon Crossing (North Tassajara) Geologic Hazard Abatement District (5321)

	Actual 2021-22	Adopted Budget 2022-23	Amended Budget 2022-23	Update 2023-24	\$ Change from Amended	% Change from Amended
BEGINNING FUND BALANCE	\$1,719,808	\$2,397,708	\$2,397,708	\$2,778,604	\$380,896	
REVENUES						
Special Assessments	\$686,263	\$693,376	\$693,376	\$714,177	\$20,801	3.0%
Use of Money & Property	22,346	15,000	15,000	15,000		0.0%
TOTAL REVENUES	\$708,608	\$708,376	\$708,376	\$729,177	\$20,801	2.9%
EXPENDITURES BY CATEGORY						
Salaries & Wages	\$9,039	\$10,781	\$10,781	\$11,154	\$373	3.5%
Benefits	2,920	3,699	3,699	4,220	521	14.1%
Contract Services	18,749	190,000	190,000	195,700	5,700	3.0%
Professional Consulting		123,000	123,000	126,690	3,690	3.0%
TOTAL EXPENDITURES	\$30,708	\$327,480	\$327,480	\$337,764	\$10,284	3.1%
ENDING FUND BALANCE	\$2,397,708	\$2,778,604	\$2,778,604	\$3,170,017	\$391,413	

CERBT (OPEB) Trust Fund (Fund 5171)

	Actual 2021-22	Adopted Budget 2022-23	Amended Budget 2022-23	Update 2023-24	\$ Change from Amended	% Change from Amended
BEGINNING FUND BALANCE	\$25,489,329	\$22,956,683	\$22,956,683	\$21,883,363	(\$1,073,320)	
REVENUES						
Use of Money & Property	(\$1,571,293)					
Other Revenue						
TOTAL REVENUES	(\$1,571,293)	\$0	\$0	\$0	\$0	
EXPENDITURES BY CATEGORY						
Benefits	\$932,849	\$1,048,320	\$1,048,320	\$1,069,400	\$21,080	2.0%
Contract Services	28,505	25,000	25,000	50,000	25,000	100.0%
TOTAL EXPENDITURES	\$961,354	\$1,073,320	\$1,073,320	\$1,119,400	\$46,080	4.3%
ENDING FUND BALANCE	\$22,956,683	\$21,883,363	\$21,883,363	\$20,763,963	(\$1,119,400)	

5. STRATEGIC PLAN

Adopted Strategic Plan

City of Dublin Strategic Plan Adopted on April 19, 2022

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 a 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	
1. Downtown Dublin and Economic Department.	
Strategic Objectives:	
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.
2. Housing Affordability.	
Strategic Objectives:	
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.
3. Infrastructure Maintenance and Reinvestment.	
Strategic Objectives:	
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.

6.APPENDIX

Historical Comparison of Expenditures

EXPENDITURE COMPARISON BY DEPARTMENT

Department	Actual 2021-22	Adopted Budget 2022-23	Amended Budget 2022-23	Update 2023-24	\$ Change from Amended	% Change from Amended
City Attorney						
City Attorney	\$602,473	\$985,000	\$985,000	\$985,000		0.0%
Total City Attorney	\$602,473	\$985,000	\$985,000	\$985,000		0.0%
City Council						
City Council	\$421,111	\$543,506	\$543,506	\$599,803	\$56,297	10.4%
Total City Council	\$421,111	\$543,506	\$543,506	\$599,803	\$56,297	10.4%
City Manager's Office						
City Manager	\$1,505,079	\$1,908,678	\$1,942,823	\$1,951,858	\$9,035	0.5%
City Clerk	578,478	981,009	981,009	1,016,879	35,870	3.7%
Human Resources	1,995,159	2,823,046	3,206,035	3,688,356	482,321	15.0%
Information Systems	2,154,927	2,916,778	3,089,033	3,729,206	640,173	20.7%
Economic Development	2,114,575	1,883,486	1,898,979	1,615,532	(283,447)	-14.9%
Communications	500,425	582,769	790,342	619,140	(171,202)	-21.7%
Other Programs	933,885	1,144,448	1,086,683	1,216,088	129,405	11.9%
Total City Manager's Office	\$9,782,529	\$12,240,213	\$12,994,903	\$13,837,058	\$842,155	6.5%
Community Development						
Housing	\$334,750	\$808,279	\$1,186,729	\$632,920	(\$553,809)	-46.7%
Planning	2,709,607	2,976,658	3,777,377	2,629,651	(1,147,726)	-30.4%
Building & Safety	2,750,932	3,320,242	3,323,242	3,013,309	(309,933)	-9.3%
Total Community Development	\$5,795,290	\$7,105,179	\$8,287,348	\$6,275,880	(\$2,011,468)	-24.3%
Finance						
Finance	\$2,164,756	\$2,408,430	\$2,418,430	\$2,527,616	109,186	4.5%
Total Finance	\$2,164,756	\$2,408,430	\$2,418,430	\$2,527,616	109,186	4.5%

EXPENDITURE COMPARISON BY DEPARTMENT CONTINUED

Department	Actual 2021-22	Adopted Budget 2022-23	Amended Budget 2022-23	Update 2023-24	\$ Change from Amended	% Change from Amended
Fire						
Fire Services Contract	\$15,124,612	\$15,598,957	\$15,758,957	\$16,886,057	1,127,100	7.2%
Fire Prevention	438,255	556,030	556,030	546,113	(9,917)	-1.8%
Total Fire	\$15,562,867	\$16,154,987	\$16,314,987	\$17,432,170	1,117,183	6.8%
Non-Departmental						
Non-Departmental	\$3,332,107	\$3,676,650	\$4,848,608	\$3,615,450	(1,233,158)	-25.4%
Other Contracts	2,114,519	5,591,940	5,620,478	1,696,781	(3,923,697)	-69.8%
Non-Departmental - ISF Replacements	1,757,086	1,967,720	2,464,473	1,636,900	(827,573)	-33.6%
Total Non-Departmental	\$7,203,711	\$11,236,310	\$12,933,559	\$6,949,131	(5,984,428)	-46.3%
Parks & Community Services						
Parks & Community Services Administration	\$1,725,280	\$1,962,823	\$1,962,823	\$1,982,344	19,521	1.0%
Cultural & Special Events	1,020,753	1,144,359	1,194,359	1,119,103	(75,256)	-6.3%
Heritage Center	333,423	325,917	295,917	350,745	54,828	18.5%
Senior Center	729,747	682,675	682,675	720,974	38,300	5.6%
Shannon Center	1,034,812	1,088,740	1,088,740	1,193,758	105,018	9.6%
Sports, Stager & Other	1,244,548	1,134,880	1,174,880	1,424,796	249,916	21.3%
The Wave	2,692,535	2,194,691	2,364,970	2,286,408	(78,562)	-3.3%
Total Parks & Community Services	\$8,781,098	\$8,534,085	\$8,764,364	\$9,078,128	\$313,764	3.6%

EXPENDITURE COMPARISON BY DEPARTMENT CONTINUED

Department	Actual 2021-22	Adopted Budget 2022-23	Amended Budget 2022-23	Update 2023-24	\$ Change from Amended	% Change from Amended
Police						
Police Services Contract	\$23,205,879	\$25,722,450	\$26,045,046	\$26,599,445	554,399	2.1%
Police Operations Support	2,173,636	2,921,472	3,089,614	2,773,364	(316,250)	-10.2%
Other Contracts	302,886	307,732	307,732	307,732		
Total Police Department	\$25,682,401	\$28,951,654	\$29,442,393	\$29,680,541	238,149	0.8%
Public Works						
Public Works Administration	\$1,576,610	\$1,461,591	\$2,021,965	\$1,855,024	(166,941)	-8.3%
Engineering	3,217,057	3,489,161	3,592,728	3,891,056	298,328	8.3%
Environmental & Sustainability	8,652,965	8,806,764	9,403,586	9,659,090	255,504	2.7%
Maintenance	10,296,702	16,286,495	16,815,544	17,928,023	1,112,480	6.6%
Special Districts	52,532	375,671	375,671	563,056	187,385	49.9%
Total Public Works	\$23,795,866	\$30,419,682	\$32,209,493	\$33,896,248	1,686,755	5.2%
TOTAL OPERATING PROGRAMS	\$99,792,102	\$118,579,046	\$124,893,983	\$121,261,576	(\$3,632,407)	-2.9%

Fiscal Year 2023-24 Human Services Grant

Organization	Program	CDBG Fund	General Fund	Affordable Housing Fund	ARPA Fund
Axis Community Health	Axis Section 108 Loan Obligation	\$15,000			
Axis Community Health	Triage Nurse				\$12,296
Centro Legal	Fair & Secure Housing Project		\$18,795		
Chabot-Las Positas CC District	Pathways to Employment				\$15,795
Chabot-Las Positas CC District	VITA Services				\$15,795
City Serve of the Tri-Valley	Homeless Prevention/Family Stabilization				\$24,795
City Serve of the Tri-Valley	Senior 60+ Stabilization Program		\$16,045		
Community Resources for Independent Living	Housing & Independent Living Skills				\$8,945
Easterseals Northern CA	Kaleidoscope Community Adult Program		\$12,295		
Goodness Village	Goodness Village		\$4,295	\$8,000	
Hively	Family Resource Center				\$24,795
Hope Hospice Inc.	Grief & Volunteer Support Services		\$12,595		
Legal Assistance for Seniors	Legal Services & Medicare Counseling		\$6,106		\$3,689
Lions Center for Visually Impaired	Seniors Vision Health		\$3,545		
Love Never Fails	Economic Freedom ITbiz Tech Academy				\$7,295
Open Heart Kitchen	Senior Meal Program	\$20,067	\$4,733		
Partners for Change Tri-Valley	Education & Mentorship for Poverty Alleviation		\$4,796		
Spectrum Community Services	Meals on Wheels More Than a Meal				\$24,800
Sunflower Hill	Support for Adults with Developmental Disabilities		\$15,795		
Tri-Valley Haven	Domestic Violence Services				\$24,795
Tri-Valley Haven	Homeless Services	\$24,795			
Total		\$59,862	\$99,000	\$8,000	\$163,000

Position Allocation Plan

FY 2023-24 POSITION ALLOCATION PLAN CITY POSITIONS

Department / Classification	Actual 2021-22	Adopted 2022-23	Amended 2022-23	Update 2023-24	Update vs Amended
City Manager's Office					
City Manager	1.00	1.00	1.00	1.00	
Assistant City Manager	1.00	1.00	1.00	1.00	
Administrative Technician	2.00	3.00	3.00	3.00	
Assistant to the City Manager	1.00	1.00	1.00	1.00	
Audio-Visual Specialist			1.00	1.00	
Chief Information Security Officer	1.00	1.00	1.00	1.00	
City Clerk	1.00	1.00	1.00	1.00	
Communications Manager	1.00	1.00	1.00	1.00	
Economic Development Director	1.00	1.00	1.00	1.00	
Executive Aide	1.00	1.00	1.00	1.00	
Human Resources Director	1.00	1.00	1.00	1.00	
Human Resources Manager	1.00	1.00	1.00	1.00	
Information Systems Manager	1.00	1.00	1.00	1.00	
Information Systems Specialist	1.00	1.00	1.00	1.00	
Information Systems Technician I/II	1.00	1.00	1.00	1.00	
Management Analyst II	2.00	2.00	3.00	3.00	
Management Analyst II (Limited Term)	1.00				
Network Systems Coordinator	1.00	1.00	1.00	1.00	
Office Assistant II	2.00	2.00	2.00	2.00	
Senior Office Assistant	2.00	1.00	1.00	2.00	1.00
Special Projects Manager	1.00	1.00	1.00	1.00	
Special Projects Manager (Limited Term)	1.00	1.00	1.00	1.00	
Total - City Manager's Office	25.00	24.00	26.00	27.00	1.00

FY 2023-24 POSITION ALLOCATION PLAN CITY POSITIONS CONTINUED

Department / Classification	Actual 2021-22	Adopted 2022-23	Amended 2022-23	Update 2023-24	Update vs Amended
Community Development					
Community Development Director	1.00	1.00	1.00	1.00	
Administrative Aide	1.00		1.00	1.00	
Administrative Technician	1.00	1.00			
Assistant Planner	1.00	1.00	1.00	1.00	
Associate Planner	2.00	2.00	1.00	1.00	
Asst. Director of Community Dev.	1.00	1.00	1.00	1.00	
Chief Building Official	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	
Permit Technician	2.00	2.00	2.00	2.00	
Plan Check Engineer	1.00	1.00	1.00	1.00	
Plans Examiner	1.00	1.00	1.00	1.00	
Principal Planner	2.00	2.00	2.00	2.00	
Senior Code Enforcement Officer	1.00				
Senior Management Analyst		1.00	1.00	1.00	
Senior Office Assistant	1.00	2.00	2.00	2.00	
Senior Planner	1.00		1.00	1.00	
Total - Community Development	19.00	19.00	19.00	19.00	
Fire					
Office Assistant II	1.00	1.00	1.00	1.00	
Total - Fire	1.00	1.00	1.00	1.00	
Police					
Administrative Aide	1.00	1.00	1.00	1.00	
Administrative Technician	1.00	1.00	1.00	1.00	
Office Assistant II	2.00	2.00	2.00	2.00	
Total - Police	4.00	4.00	4.00	4.00	

FY 2023-24 POSITION ALLOCATION PLAN CITY POSITIONS CONTINUED

Department / Classification	Actual 2021-22	Adopted 2022-23	Amended 2022-23	Update 2023-24	Update vs Amended
Finance					
Finance Director	1.00	1.00	1.00	1.00	
Accountant	1.00	1.00	1.00	1.00	
Administrative Aide	1.00	1.00			
Asst. Finance Director	1.00	1.00	1.00	1.00	
Finance Technician I/II	1.00	1.00			
Financial Analyst	1.00	1.00	1.00	1.00	
Management Analyst I	1.00	1.00			
Management Analyst II			1.00	1.00	
Senior Accountant	1.00	1.00	1.00	1.00	
Senior Office Assistant			1.00	1.00	
Senior Finance Technician	1.00	1.00	1.00	1.00	
Total - Finance	9.00	9.00	8.00	8.00	
Parks & Community Services					
Parks & Community Svcs Director	1.00	1.00	1.00	1.00	
Asst. Parks & Comm Services Dir.	1.00	1.00	1.00	1.00	
Heritage & Cultural Arts Manager	1.00	1.00			
Graphic Design & Comm Coordinator	1.00	1.00	1.00	1.00	
Management Analyst I	1.00	1.00	1.00	1.00	
Management Analyst II	1.00	1.00	1.00	1.00	
Office Assistant II	1.00	1.00	1.00	1.00	
Recreation Coordinator	7.00	7.00	8.00	9.00	1.00
Recreation Manager	1.00	1.00	1.00	1.00	
Recreation Supervisor	3.00	3.00	4.00	4.00	
Recreation Technician	2.00	2.00	1.00	1.00	
Senior Office Assistant	3.00	3.00	3.00	3.00	
Total - Parks & Community Services	23.00	23.00	23.00	24.00	1.00

FY 2023-24 POSITION ALLOCATION PLAN CITY POSITIONS CONTINUED

Department / Classification	Actual 2021-22	Adopted 2022-23	Amended 2022-23	Update 2023-24	Update vs Amended
Public Works					
Public Works Director	1.00	1.00	1.00	1.00	
Administrative Aide	1.00	1.00	1.00	1.00	
Assistant Civil Engineer	1.00	1.00	1.00	1.00	
Assistant Public Works Dir/City Engineer	1.00	1.00	1.00	1.00	
Associate Civil Engineer	3.00	3.00	3.00	3.00	
Capital Improvement Program Manager	1.00	1.00	1.00	1.00	
Environmental & Sustain. Manager	1.00	1.00	1.00	1.00	
Environmental Technician	1.00	1.00	1.00	1.00	
GIS Coordinator			1.00	1.00	
Maintenance Coordinator			1.00	1.00	
Management Analyst I		1.00			
Management Analyst II	1.00	1.00	1.00	1.00	
Office Assistant II	1.00	1.00	1.00	1.00	
Parks & Facilities Dev. Coordinator	1.00	1.00	1.00	1.00	
Permit Technician	1.00	1.00	1.00	1.00	
Principal Engineer				1.00	1.00
Public Works Inspector				1.00	1.00
Public Works Manager			1.00	1.00	
Public Works Maintenance Superintendent	1.00	1.00			
Public Works Trans/Ops Manager	1.00	1.00	1.00	1.00	
Senior Civil Engineer	1.00	1.00	1.00		(1.00)
Senior Office Assistant			1.00	1.00	
Senior Public Works Inspector	1.00	1.00	1.00	1.00	
Total - Public Works	18.00	19.00	21.00	22.00	1.00
GRAND TOTAL - CITY POSITIONS	99.00	99.00	102.00	105.00	3.00

FY 2023-24 POSITION ALLOCATION PLAN CITY POSITIONS CONTINUED

NOTE: The Position Allocation Plan only accounts for City permanent positions. The Position Allocation Plan does not account for temporary/seasonal Staff in the Parks & Community Services Department. It also does not include all personnel who perform work under contract to the City of Dublin, police and fire services with the Alameda County, maintenance services with MCE Corporation; or legal services provided by Meyers, Nave, Riback, Silver & Wilson.

Fiscal Year 2023-24 Appropriations Limit

(Based on Fiscal Year 2022-23 Limit Adopted by City Council Resolution No. 57-22)

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 2023-24 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 2023-24 the City of Dublin population change is a decrease of 0.38% which is smaller than the Alameda County population decrease of 0.47% (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 4.44%. The change in the assessed valuation compares the total change in assessed valuation to the amount related strictly to non-residential improvements, in April 2023, the Alameda County Assessor provided data related to Fiscal Year 2022-23 changes in assessed valuation attributable to Non-residential New Construction, The amount of the increase was \$11,925,000, or 0.98%. 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 2023-24 Appropriations Limit is \$468,263,521, as shown on the following page, while the Fiscal Year 2023-24 Budget contains appropriations of \$92,799,471 that would be categorized as funded by proceeds of taxes. Therefore, the City’s appropriations subject to the Gann Limit are \$375,464,050 below the allowed amount calculated for Fiscal Year 2023-24.

CALCULATION OF FISCAL YEAR 2023-24 APPROPRIATIONS LIMIT
(Based on Fiscal Year 2022-23 Limit)

A. Selection of Optional Factors

1. Change in Population – City vs. County.

Factors	1/1/2023	1/1/2022	% Increase
a. City of Dublin	70,879	71,148	-0.38%
b. County of Alameda	1,633,886	1,641,554	-0.47%

The City selected Factor 1a. City of Dublin population change -0.38%

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

Factors	% Change
a. Change in State per Capita Personal Income	4.44%
b. Change in Non-Residential Assessed Valuation	0.98%

The City selected Factor 2b. Change in State per Capita Personal Income 4.44%

B. FY2023-24 Growth Adjustment Factor

Calculation of factor for FY2023-24 = $X \times Y = 0.9962 \times 1.0444 = \mathbf{1.0404}$

$$X = \frac{\text{Selected Factor \#1} + 100}{100} = \frac{-0.38 + 100}{100} = 0.9962$$

$$Y = \frac{\text{Selected Factor \#2} + 100}{100} = \frac{4.44 + 100}{100} = 1.0444$$

C. Calculation of Appropriations Limit

Fiscal Year 2022-23 Appropriations Limit		\$450,080,278
Fiscal Year 2021-22 Adjustment Factor	x	<u>1.0404</u>
Fiscal Year 2021-22 Appropriations Limit		\$468,263,521