



City of Dublin

Digital Budget Book





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INTRODUCTION





City of Dublin
CALIFORNIA

PROPOSED BUDGET
Fiscal Years 2024-25 and 2025-26



Elected Officials and City Staff

Elected Officials

Dr. Sherry Hu - Mayor Pro Tempore
Jean Josey - Council Member
Michael McCorriston - Council Member
Kashef Qaadri - Council Member

City Executive Staff

Linda Smith - City Manager
John Bakker - City Attorney
Colleen Tribby - Assistant City Manager
Hazel Wetherford - Deputy City Manager
Andrew Russell - Public Works Director
Bonnie Terra - Fire Marshall
Jackie Dwyer - Parks and Community Services Director
Jay Baksa - Finance Director
Jeff Baker - Community Development Director
Marsha Moore - City Clerk
Nate Schmidt - Police Chief
Sarah Monnastes - Human Resources Director
Steve Windsor - Chief Information Security Officer

Budget Development Team

Jay Baksa - Finance Director
Wendy Lam - Accounting Manager
Christopher Rhoades - Financial Analyst
Darlynn Haas - Management Analyst





CITY MANAGER TRANSMITTAL LETTER

City of Dublin

June 4, 2024

Honorable Mayor Pro Tempore and City Council Members:

I hereby submit to you the City of Dublin's Fiscal Year 2024-25 and 2025-26 Budget, covering the beginning of a new two-year budget cycle.

For the past 10 years, there have been three primary goals of the budget cycle: 1) Fully fund current City operations; 2) Continue funding future capital projects through the setting aside of specific reserves; and 3) Maintain adequate operating reserves over the long term. The short-term action items detailed in this letter, and planned for in the budget numbers, support these three goals and are in line with the City Council's recently adopted Two-Year Strategic Plan.

This Budget is a comprehensive document, including fund summaries, revenue and expenditure summaries, position allocations, and illustrative charts and graphs that present the City's financial plan in a clear and transparent manner. A new component of this budget is the inclusion of performance measures for certain departments, which tie City activities to measurable outcomes. Behind all the numbers is the City's plan to continue delivering a high level of service to the community while planning for the long-term financial stability of the City.



Budget-In-Brief: Key Issues

Executive Summary

Economic Outlook

The Fiscal Year 2024-25 and FY 2025-26 Budget is reflective of many of the same economic conditions as seen over the past 18 months. High inflation and supply constraints have led to an increase in costs, but inflation has been moving in the right direction and supply constraints continue to improve, leading economists to believe the inflation rate in the United States has peaked. While there is still some economic uncertainty, staff and the City's consultants anticipate conditions will improve to the point that the Federal Reserve will begin to lower interest rate in the latter part of 2024, which is expected to stimulate economic growth heading into 2025.

Budget Overview

The Budget includes citywide revenues^[1] of \$156.9 million in Fiscal Year 2024-25 and \$162.3 million in Fiscal Year 2025-26. Expenditure^[2] proposals total \$129.7 million and \$133.0 million in Fiscal Years 2024-25 and 2025-26, respectively. The total citywide fund balance is projected at \$333.6 million, and \$338.3 million in Fiscal Years 2024-25 and 2025-26, respectively. All fund balances are budgeted 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 collecting the fees and construction of parks and facilities.

The General Fund Budget is balanced in both years, with a projected addition to reserves (after transfers out) of \$11.8 million in the first year and \$3.5 million in the second year. Property Tax, the City's largest revenue source, continues to show strong growth in both years due to a combination of an annual increase of 2% to the assessed property value (the maximum allowable by Proposition 13) and an increase in valuation due to home sales and new construction. Sales Tax, the City's second-largest revenue source, is projected to see modest gains in both fiscal years, based on the projected lowering of interest rates, as discussed in the economic outlook. Development Revenue is projected to increase each year based on the timing of development projects either underway or slated to begin. Moreover, the City is continuing to see strong demand for the City's recreational programs and facilities.

On the expenditure side, personnel costs are projected to increase \$2.4 million in Fiscal Year 2024-25 as the combined result of additional full-time staff, an increase in retirement and health costs, and an increase in Parks and Community Services seasonal staffing costs. Contracted Services costs (Police, Fire and Maintenance) are projected to increase 3.7% and 3.6% in the first and second year, respectively, which is slightly lower than typical annual increases. Additionally, the City is projecting a 23.1% increase in services and supplies due primarily to higher insurance premiums through PLAN JPA, the City's insurance pool, and for both Police and Fire. This increase is consistent with rates throughout the state, in both the public and private sectors.

Overall, the City heads into this budget cycle in a strong position, but one that will be continually monitored and factored into the City's 10-year forecast.

[1] Governmental Funds and Internal Service Funds. Excludes Transfers In and Fiduciary Funds.

[2] Governmental Funds and Internal Service Funds. Excludes Transfers Out and Fiduciary Funds.



Strategic Planning

Strategic Plan

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 individual priorities, which are then consolidated into draft goals 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 February/March. 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 2, 2024 the City Council adopted its Two-Year Strategic Plan for Fiscal Years 2024-25 and 2025-26. Each quarter, Staff will provide to the City Council an update on the progress being made towards the established goals.

The goals for Fiscal Years 2024-25 and 2025-26 are:

- Economic Development, Small Business Support, and Downtown Dublin
- Public Safety
- Housing Inclusivity and Affordability
- Inclusive and Effective Government
- Long-Term Infrastructure and Sustainability Investments



Short-Term Priorities and Factors

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

Long Term Infrastructure Maintenance and Reinvestment

As the City transitions to a largely built-out community, and as City infrastructure continues to age, Staff is planning for increased maintenance costs and more frequent replacement of assets. Accordingly, the Fiscal Years 2024-25 and 2025-26 Budget includes funding for the following:

- \$2.0 million General Fund contribution in each fiscal year to the Internal Service Funds for facility replacement. These funds will be utilized in future years for the replacement of City assets, which include park structures, facilities, and equipment at City facilities, including at The Wave.
- \$4.5 million annually for pavement management, including an estimated \$8.8 million total General Fund contribution in the new Five-Year Capital Improvement Program.

The new Five-Year Capital Improvement Program also includes several major street improvements, which requires \$39.3 million in funding over the next five years.

- \$11,200,000 – Dublin Boulevard Extension – Fallon Road to North Canyons Parkway
- \$4,316,320 - Golden Gate Drive Intersection Improvements
- \$23,800,000 - Village Parkway Reconstruction

Additionally, the Budget includes the strategic use of Internal Service Funds previously set aside to address maintenance and replacement issues through the Capital Improvement Program. This includes \$17.85 million in Internal Service funding for the following projects:

- Dublin Sports Grounds Rehabilitation - \$3,650,000
- Fallon Sports Park – Artificial Turf Field Replacement - \$2,250,000
- Sports Court Resurfacing - \$1,100,000
- Wave Pool Replastering - \$2,000,000
- Shannon Center – Pre-school Play Yard - \$200,000
- Library Tenant Improvements - \$2,000,000
- Civic Center Elevator Modernization - \$900,000
- Civic Center Exterior Glazing, Sealing & Painting - \$4,250,000
- Citywide Energy Improvements - \$1,500,000

Lastly, to address the strategic objectives of *Housing Inclusivity and Affordability*, the budget includes \$320,000 in First-Time Homebuyer loans funds in each fiscal year. In the area of *Public Safety*, the budget includes \$265,000 for the "Drone as a First Responder" program.



Fiscal Year 2024-25 Budget: The Details

OPERATING REVENUES

Citywide revenues total \$156.9 million in Fiscal Year 2024-25 (including internal service funds, excluding transfers in and Fiduciary Funds), representing an increase of \$1.1 million from the Fiscal Year 2023-24 Amended Budget.

Total General Fund revenues are budgeted at \$128.2 million, an increase of \$6.4 million over the Fiscal Year 2023-24 Amended Budget.

Highlights:

- Property Taxes and Sales Taxes are the City's largest ongoing revenue sources, accounting for 73% of total General Fund revenues in FY 2024-25.
- General Fund revenues are projected to increase by \$6.4 million, due to the net impact of strong growth in Property Taxes and Development revenue, which is also projecting strong growth based on the timing of upcoming development projects.
- Sales Tax revenue is projected to grow modestly over the next year, as economists continue to monitor the actions of the Federal Reserve Bank. It is anticipated that the interest rate reductions and the decrease in borrowing costs will help Sales Tax revenue, especially in the second half of the fiscal year.
- Use of Money and Property is projected to increase by \$1.3 million due to interest earnings on all City funds, reflecting the current high-interest-rate environment.

OPERATING EXPENDITURES

The Fiscal Year 2024-25 Budget totals \$129.7 million in all funds (including Internal Service Fund purchases, excluding transfers out and Fiduciary Funds). This is made up of operating appropriations of \$124.1 million, and \$5.6 million in Internal Service Fund costs primarily for equipment purchases and Information Technology funding.

The Fiscal Year 2024-25 General Fund operating budget, excluding transfers to capital improvement projects, totals \$109.3 million, and is in a surplus position, with ongoing revenues covering ongoing expenditures by \$18.9 million. Departmental expenditure budgets are adjusted each year in a relatively consistent manner based on contract terms, consumer price index (CPI) adjustments, or other known factors, (i.e. onetime projects, increase in development projects or increase in insurance rates).

Examples are:

- Personnel costs are driven by salaries and benefits as approved by the City Council. Pension rates are set by CalPERS.
- Services and Supplies remain generally static across departments. The increase in Fiscal Year 2024-25 is due to higher insurance premiums.
- Capital Outlay budgets remain generally static across departments, unless there are one-time planned purchases. The Fiscal Year 2024-25 Budget includes \$869,000 for such purchases, an increase of \$326,388 from the current Amended Budget.

Highlights:

Personnel

The two-year Budget reflects an updated position allocation plan, projected salaries, health rates, and retirement benefits. Total General Fund personnel costs are projected to increase \$2.4 million (12.3%) in the first year and \$0.9 million (4.1%) in the second year. This is due to multiple factors, including the addition of an Associate Civil Engineer in the Public Works Department and a Senior Code Enforcement Officer in Community Development, full-year funding for the Management Fellow added in Fiscal Year 2023-24, the



transfer of one position from the Information Technology Fund to the General Fund, the addition of the Economic Development Manager classification, an increase in seasonal staffing costs, and an increase in retirement and health costs.

Contracted Services Costs

The City contracts for public safety (Police and Fire), maintenance, development, and other miscellaneous services. In Fiscal Years 2024-25 and 2025-26, total contract services make up 62% of the overall General Fund expenditure budget. Public Safety contract costs make up 41% of the total General Fund 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.

	FY2023 Actual	FY2024 Adopted	FY2024 Amended	FY2025 Budget	FY2026 Forecast
Police Services	\$23,229,610	\$24,835,923	\$24,927,246	\$25,800,327	\$26,639,050
Fire Services	\$15,223,132	\$16,243,430	\$16,243,430	\$17,884,678	\$19,058,872
Maintenance Services (MCE)	\$7,149,032	\$7,925,056	\$8,036,896	\$8,932,859	\$9,289,345
Development	\$3,360,003	\$3,606,108	\$3,992,132	\$3,606,004	\$3,706,439
Other Contracted Services	\$8,039,468	\$10,167,906	\$11,911,413	\$11,351,711	\$11,281,984
Total General Fund Contracted Services	\$57,001,245	\$62,778,423	\$65,111,116	\$67,575,579	\$69,975,690

RESERVES

Total General Fund reserves are projected at \$215.9 million at the end of Fiscal Year 2024-25, an increase of \$11.8 million over Fiscal Year 2023-24, mainly due to a projected operating surplus which is partially offset by the use of the General Fund for capital improvement projects. The unassigned/available cash reserve is projected at \$67.6 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 June 18, 2024 City Council meeting.

2024-2029 Capital Improvement Program

The 2024-2029 Capital Improvement Program (CIP) totals \$104,891,317 million over the five-year period. General Fund contributions for the CIP period is \$26.7 million, as shown in the following table:

CIP Expenses, All Funds

	2024-25	2025-26	2026-27	2027-28	2028-29	Five-Year Total
Financing						
General Fund	\$5,097,023	\$15,551,900	\$2,357,500	\$1,850,000	\$1,850,000	\$26,706,423
Internal Service Funds	\$7,621,000	\$2,277,000	\$650,000	\$2,600,000	\$5,350,000	\$18,498,000
Public Art Fund	\$500,000	\$300,000	\$250,000			\$1,050,000
Public Facility Fees	\$1,563,505	\$2,490,941				\$4,054,446
Special Revenue Funds	\$7,221,374	\$3,840,100	\$4,842,000	\$3,442,000	\$3,442,000	\$22,787,474
Traffic Impact Fees	\$816,320					\$816,320
Other	\$12,200,000					\$12,200,000
Unidentified		\$4,978,654	\$7,800,000	\$6,000,000		\$18,778,654
TOTAL Financing	\$35,019,222	\$29,438,595	\$15,899,500	\$13,892,000	\$10,642,000	\$104,891,317



Capital Projects - New Funding

Highlights:

Below is a list of projects with new funding of over \$1.0 million in the next five years, with the funding sources indicated. The cost listed does not include existing budgets in Fiscal Year 2023-24. Those details can be found in the separate CIP document.

General Improvements

- Citywide Energy Improvements - \$2.5 Million (General Fund, Internal Service Funds – Facilities)
- Civic Center, Exterior Glazing, Sealing and Painting - \$4.25 Million (Internal Service Funds – Facilities)
- Facilities Parking Lot Resurfacing - \$1.0 Million (General Fund)
- Library Tenant Improvements - \$2.0 Million (Internal Service Funds – Facilities)
- Resiliency and Disaster Preparedness Improvements - \$1.65 Million (General Fund)
- Wave Pool Replastering - \$2.0 Million (Internal Service Funds – Facilities)

Parks

- Dublin Sports Grounds - \$3.65 Million - (Internal Service Funds – Facilities)
- Fallon Sports Park – Artificial Turf Field Replacement - \$2.25 Million - (Internal Service Funds – Facilities)
- Iron Horse Nature Park and Open Space - \$6.7 Million (Public Facilities Fees, Unidentified)
- Kolb Park Renovation - \$2.45 Million (General Fund)
- Sports Courts Resurfacing - \$1.1 Million (Internal Service Funds – Facilities)

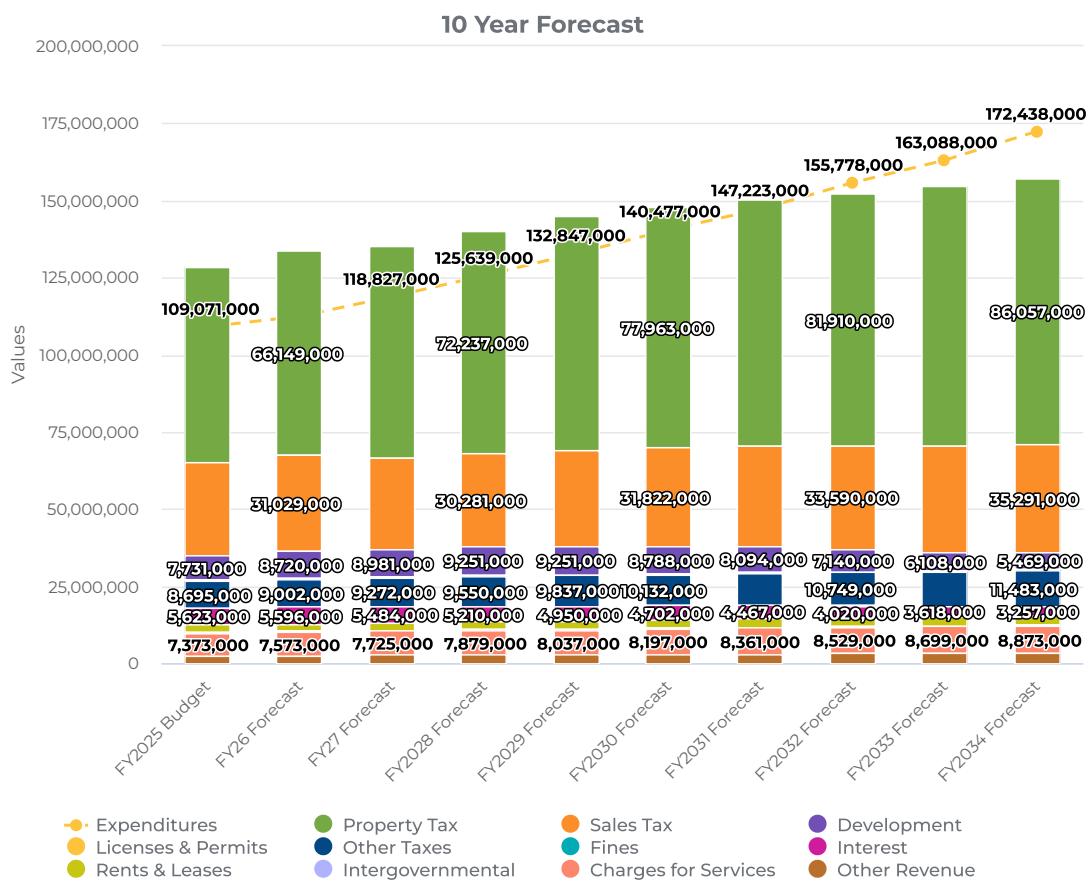
Streets

- Annual Street Resurfacing: \$22.5 Million (Special Revenue Funds/General Fund)
- Citywide Bicycle and Pedestrian Improvements: \$4.78 Million (General Fund, Special Revenue Funds, Traffic Impact Fees)
- Dublin Boulevard Extension: \$11.2 Million (Other - Tri-Valley Transportation Development Fee)
- Golden Gate Drive Intersection Improvements at Dublin Boulevard and St. Patrick Way: - \$4.31 Million (Traffic Impact Fees, Unidentified and Special Revenue Funds)
- Tassajara Road Realignment and Widening: \$1 Million (Other - Tri-Valley Transportation Development Fee)
- Village Parkway Reconstruction - \$23.8 Million (General Fund, Special Revenue Funds, Unidentified)



10-Year General Fund Forecast

As discussed with the City Council during the April 16th meeting, the updated 10-Year Forecast projects a General Fund deficit by Fiscal Year 2031-32, using conservative assumptions about the City's major revenue and expenditure categories, as illustrated in the table below.



10-Year General Fund Assumptions

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, Staff believes the forecast is a fair representation of the City's potential financial future. The following are the assumptions used in the Forecast.

REVENUES

Property Tax

- Years 3-5: Between 3.75% - 5.25% growth annually based on estimates provided by the City's Property Tax consultant, which includes the following assumptions:
 - CPI adjustment: 2% increase (the maximum allowed) throughout the forecast.
 - Transfer of ownership: growth based on historical averages.
 - Prop 8 recapture: minimal increase due to large Prop 8 recapture already occurring.
- Years 5-10: 2.5% growth annually.

Sales Tax

- 2.5% growth annually.
- Reduction of \$2.5 million starting in FY 2026-27. In December of 2023 the City was notified of an accounting change directed by the State that reallocated certain auto sales, resulting in an increase of \$2.5 million to Dublin. Staff recommends treating this revenue as one-time in nature.
- All sharing agreements have been factored in.

Development Revenues

- Based on development project projections.
- Steady declines beginning in year 4 through year 10 as the community nears build-out.

Charges for Services

- 2% growth annually as an inflationary factor.

Interest

- Decrease beginning in Year 3, with further decreases annually as the City spends General Fund Reserves and as interest rates decrease.

All Other Revenue

- 0% - 3% growth annually.

EXPENDITURES

Personnel

- No new positions.
- COLA: up to 3.5% annually.
- Benefit increases of 5% to retirement and health care.

Services and Supplies

- 2% increase per year as an inflationary factor.

Internal Services Funds

- 10% annually to build up balances for future maintenance needs.

Contracted Services

- Annual increase of 6% across the board for all contract services.

Utilities



- Annual increase of 4%.

Transfers Out/Contributions/Other

- Preventative Maintenance - \$2.0 million per year.
- Lease Revenue Bond Early Payoff - \$1 million per year to FY 2028-29.
- General Fund Contribution to CIP, based on current CIP projects.
- Additional Officer to be added to Dublin Police Services in each year of the Forecast

OTHER CONSIDERATIONS

It should be noted that, while conservative assumptions have been used in the City's major revenue categories, a full recession is not included in the 10-year period. While it is difficult to project what impact a recession might have on the City's finances, Staff assumes that a major downturn (using the same impacts as the recession of 2009) could result in a loss of 15% in Sales Tax revenue in the first year and a loss of 4.4% in Property Tax revenue in the second. Using the current budget, this equates to a loss of \$7.1 million.

Revenue	FY23-24 Amended Budget	Percentage Lost	Revenue Lost
Sales Tax	\$29,995,900	15.0%	\$4,499,385
Property Tax	\$59,896,000	4.4%	\$2,635,424
Total	\$89,891,900		\$7,134,809

Conclusion

The Fiscal Years 2024-25 and 2025-26 Budget reflects the City's commitment to providing an excellent level of service to the community and taking care of its aging facilities. With the City Council's guidance, we have been able to continue to fully fund City operations, open new parks and facilities, invest in public safety and new technology, and make progress on major capital improvements, all while supplementing the City's reserves to maintain long-term financial stability. Because of our conservative approach to budgeting and forecasting, as well as the proactive actions we have taken to address unfunded liabilities, energy costs, and asset replacement funds, the City remains positioned for a healthy future.

I want to thank the City Council for its continued leadership during this budget cycle and throughout the year, and the staff for their dedication to this community. I look forward to more great things to come in the City of Dublin.

Respectfully,



Linda Smith
City Manager



Mission, Vision, and Values

Adopted on April 2, 2024 for Fiscal Years 2024-25 & 2025-26 (updated every two years)

Mission

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

Vision

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

Values

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



City of Dublin Two-Year Strategic Plan

Strategy
1. Economic Development, Small Business Support, and Downtown Dublin
Strategic Objectives:
1A. Support the implementation of the 2024 Economic Development Strategy, including pursuing growth industries.
1B. Work with ARA and Hines on the development of the Dublin Commons project, including associated public improvements, relocation of tenants, development agreement and appropriate incentives to effectuate physical changes to the area, as well as support for small businesses.
1C. Continue supporting the Fallon-East Economic Development Zone and associated agreements that effectuate the construction of the Dublin Blvd. Extension.
1D. Continue to evaluate and implement small business programs that provide financial assistance, business development, permit processing, and support services to the community.
2. Public Safety
Strategic Objectives:
2A. Work with County officials on Santa Rita Jail release procedures and services to improve the safety of adjacent neighborhoods.
2B. Continue to invest in public safety technology and programs that advance proactive, community policing and protect citizens and law enforcement.
2C. Establish a Business Watch program to collaboratively address commercial theft.
2D. Work with Alameda County Fire on upgrades to fire stations to improve safety and efficiency of operations.
2E. Develop a more comprehensive security infrastructure for City facilities, including video surveillance, building access and improvements, and alarm systems.
3. Housing Inclusivity and Affordability
Strategic Objectives:
3A. Implement the goals, policies, and programs in the 2023-2031 Housing Element.
3B. Support efforts to produce housing affordable at all levels of income.
3C. Support programs that facilitate homeownership such as the First-Time Home Buyer Loan Program
3D. Support development of housing types to support essential workers, younger buyers, and seniors.
3E. Support efforts to address housing for special needs communities.
4. Inclusive and Effective Government
Strategic Objectives:
4A. Set reserves aside for major infrastructure investments which are key to the City's economic future.
4B. Develop policies and procedures to address transition to District-based elected officials.
4C. Implement DEI Action Plan and continue to use a diversity, equity, and inclusion lens in organizational development and programming.
4D. Conduct ongoing outreach and garner feedback on services and programs to meet the community's needs.
4E. Evaluate ways to increase transparency in finance, policing, and development and infrastructure projects.
4F. Continue proactive evaluation of policies and procedures and ensure cybersecurity infrastructure and practices are sufficient to protect the City's assets.
5. Long-Term Infrastructure and Sustainability Investments
Strategic Objectives:
5A. Continue to explore funding mechanisms for capital and ongoing maintenance needs.



5B. Focus on major street improvements to assist in improving safety and traffic movement, including Village Parkway, Tassajara Road, and the Dublin Boulevard extension.
5C. Continue to make progress on the Climate Action Plan and sustainable operations.
5D. Evaluate options for a sustainable pavement management program.
5E. Evaluate use of General Fund reserves to address asset replacement needs.

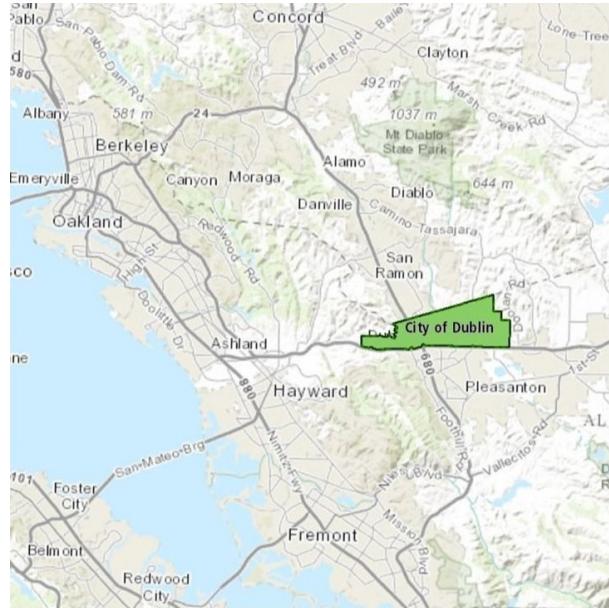


City of Dublin Profile

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 68,803 excluding group quarters (4,114), as of January 2024.

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 in Dublin

There are an estimated 40,027 jobs in Dublin with seven industry sectors accounting for the majority of employment. The leading industries in Dublin are^[1] ^[1] Lightcast Q1 2024 Data Set, April 2024:

Industry	%
Government	19%
Health Care and Social Assistance	14%
Accommodation and Food Services	12%
Retail Trade	11%
Educational Services	9%
Other Services (Repair and Maintenance, Personal and Laundry, Professional, etc.)	7%
Professional, Scientific, and Technical Services	5%

With more than 2,100 businesses, Dublin is positioned for a continued healthy job market. The retail market remains strong with more than 95% occupancy. Dublin had a net increase of more than 105 new businesses in 2023, with many new businesses on the horizon for 2024. The commercial and industrial markets also remain strong with occupancy rates over 80% and 72%, respectively.

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 3.2% unemployment rate.^[1] ^[1] Monthly Labor Force Data for Cities and Census Designated Places (CDP) preliminary data for March 2022. 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	%
Food Preparation and Serving Related	11%
Healthcare Support	10%
Office and Administrative Support	9%
Management	8%
Sales and Related	8%

The jobs-housing balance in Dublin remains healthy at more than 1.04 jobs per household. Dublin's median household income in 2024 is \$193,048, which remains similar to the Tri-Valley as a whole and higher than Alameda County (\$138,829) and California overall (\$98,977). A listing of top City employers may be found in the Appendix of the Budget document.



The Dublin Community

Schools

The Dublin community is served by the Dublin Unified School District (DUSD). DUSD has seven elementary schools, two middle schools, one TK through 8th grade school, two traditional high schools 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 facilities that serve a variety of needs of the community. The City also boasts a significant open space and trail system for those who 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, skate 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. The new Dublin Arts Center is scheduled to open in 2025. 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 2024-25 and 2025-26 that will be in design or under construction are Wallis Ranch Community Park, Forest Park, playground replacements at Ted Fairfield, Emerald Glen, Kolb Park, Iron Horse Trail and Nature Park (Phase 1).

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

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. Councilmembers are currently elected at-large and serve the entire community rather than by district. However, in 2024, the City Council will begin transitioning to district-based elections and continue with an at-large Mayoral election. The four Councilmembers 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.

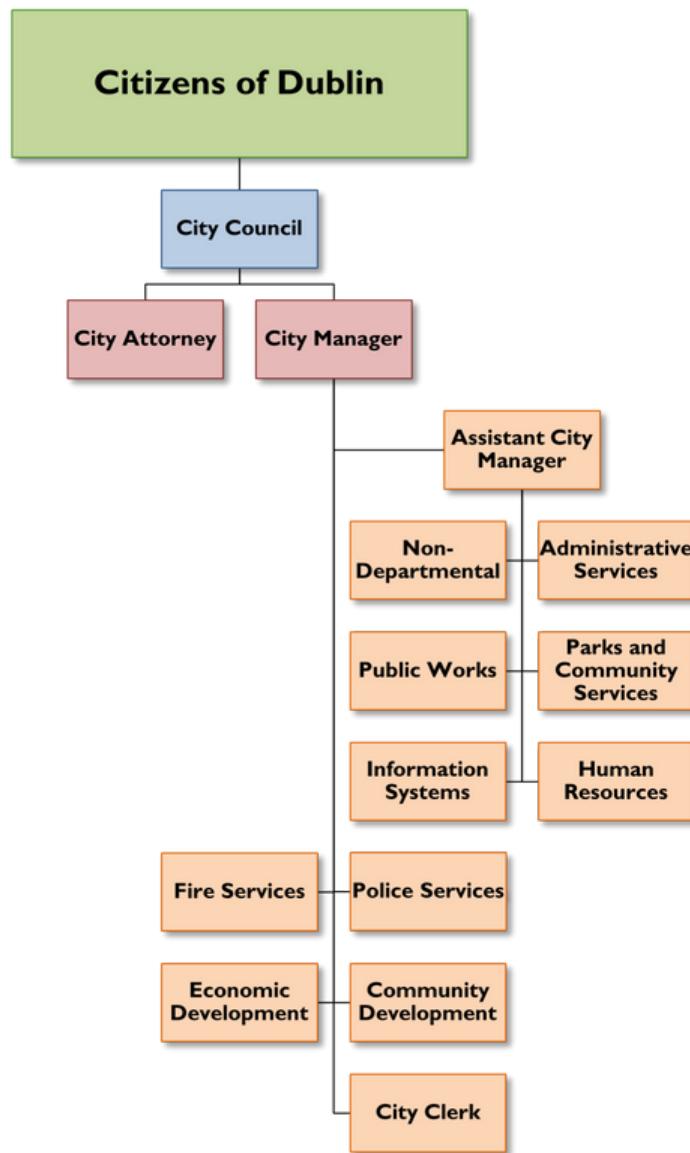
City Manager – Appointed by City Council

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.





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 10 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
Governmental	Current financial resources	Modified accrual (60 days after year-end)
Proprietary	Economic resources	Full accrual
Fiduciary	Economic resources	Full accrual

Furthermore, the City's expenditure appropriations lapse at the fiscal year-end (June 30th) 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 for how the budget may be amended without 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, appropriate Internal Service fund balances that have been set aside for facilities, vehicle, and equipment replacement 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 Finance Director prepares and presents a mid-year review of expenditures and revenues to the City Council. At that time, the Finance 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
January	Budget Kickoff and distribution of budget calendar.
January	1. Departments prepare position allocations for the upcoming fiscal year. 2. Departments input CIP project information into budget worksheets.
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.
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	Preliminary budget presented to City Council for feedback and direction.
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	Preliminary budget presented to City Council for feedback and direction.
May	City Council adopts the second-year update to the Budget and Capital Improvement Program.



Fund Definitions

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.
- a. **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.
- ax. **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.
- all. **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.
- e. **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.
- j. **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.
 - a. **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.
 - ab. **SLES/COPS Fund - CA (2103)** - Supplemental Law Enforcement Services / Citizens' Option for Public Safety: Accounts for police expenditures funded by a State grant.
 - bc. **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.
 - cd. **State Grant - Park (2403)** - Accounts for Local Assistance Grant funding from the State for park constructions.
 - de. **State Gas Tax Fund (2201)** - Accounts for the receipt of state gasoline taxes and expenditures.
 - ef. **State Housing Grant (2912)** - Accounts for the receipt of Local Early Action Planning (LEAP) funds and expenditures.
 - fg. **State Seizure/Special Criminal Activity Fund (2101)** - Accounts for receipt of funds derived from non-federal asset forfeitures.
 - gh. **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)
 - b. **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)
 - ij. **Traffic Safety Fund (2106)** - Accounts for the receipt of traffic fines and traffic safety expenditures.
 - jk. **Transportation Development Act (2203)** - Accounts for revenues received from the Metropolitan Transportation Commission for pedestrian and bicycle projects.
 - cv. **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.
 - bxx. **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.
 - mn. **Federal Grants - General (2920)** - Accounts for the revenues and related expenditures of federal grants.
 - no. **State Grants - General (2921)** - Accounts for the revenues and related expenditures of state grants.



2. Capital Project Fund

- a. **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. 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.

4. 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.
- iii. **CFD East Ranch (5103)** – Accounts for bond issuances to finance the maintenance of and construction of public improvements within the East Ranch development project within secured by the collection of Special Taxes on real property within the CFD.
- iv. **CFD Dublin Boulevard Extension (5104)** – Accounts for developing a facilities CFD to cover City mitigation costs which the City is advancing as part of the Dublin Boulevard Extension project.

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 Revenue

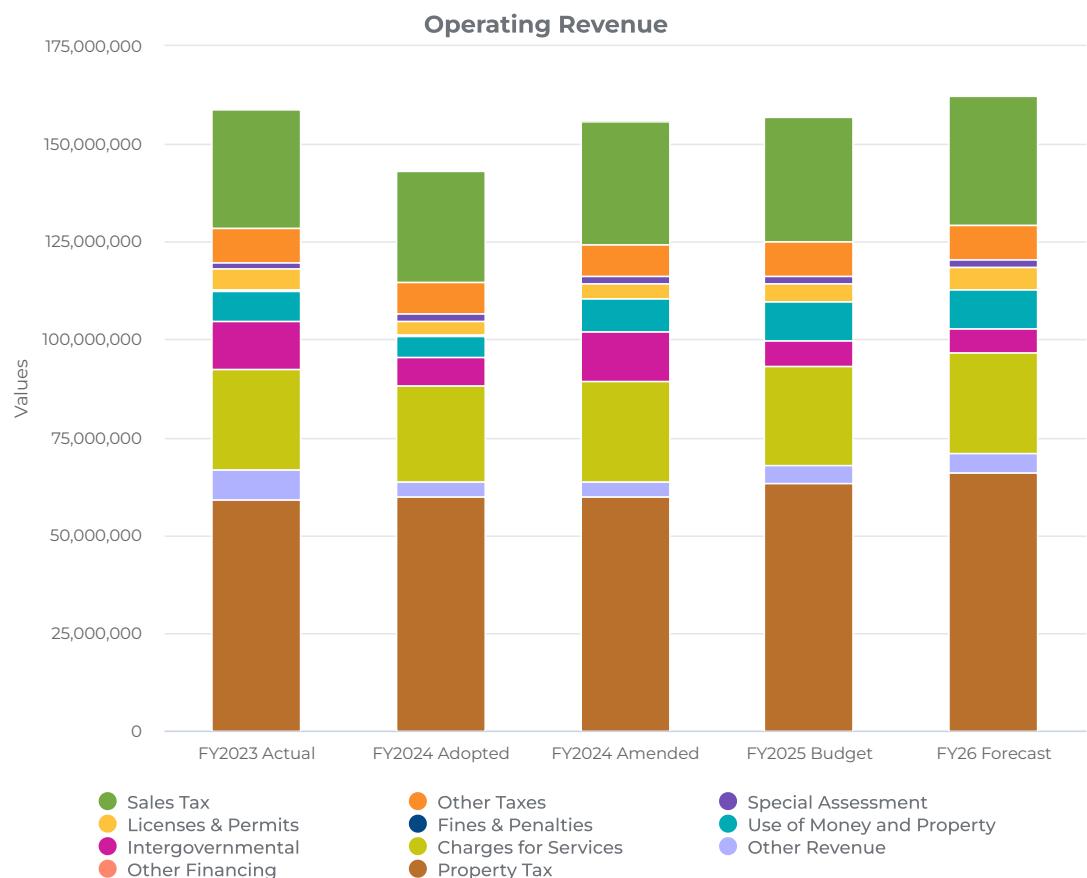
FY 2024-25 and 2025-26 Revenues, Governmental and Proprietary Funds

	FY2023 Actual	FY2024 Adopted	FY2024 Amended	FY2025 Budget	FY2026 Forecast
Governmental Funds					
Property Taxes	\$59,059,365	\$59,896,000	\$59,896,000	\$63,225,641	\$66,148,550
Sales Taxes	\$30,541,735	\$28,392,708	\$31,388,608	\$31,964,427	\$32,831,867
Other Taxes	\$8,729,684	\$8,280,500	\$8,280,500	\$8,695,000	\$9,002,250
Special Assessments	\$1,603,802	\$1,691,788	\$1,691,788	\$1,732,756	\$1,754,412
Licenses & Permits	\$5,358,842	\$3,728,989	\$3,728,989	\$4,714,602	\$5,705,518
Fines & Penalties	\$207,437	\$150,000	\$150,000	\$167,400	\$167,400
Use Of Money & Property	\$7,399,924	\$5,190,591	\$8,180,591	\$9,456,723	\$9,420,176
Intergovernmental	\$12,326,304	\$7,275,879	\$12,886,618	\$6,581,456	\$6,197,588
Charges For Services	\$20,629,635	\$19,082,794	\$19,910,896	\$19,708,228	\$19,941,120
Other Revenue	\$6,509,240	\$2,721,168	\$2,824,397	\$3,471,114	\$3,578,582
Other Financing	\$25,800				
Total Governmental Funds	\$152,391,769	\$136,410,417	\$148,938,387	\$149,717,347	\$154,747,463
Internal Service Funds					
Use Of Money & Property	\$511,806	\$195,000	\$195,000	\$440,000	\$440,000
Internal Service Charges	\$5,026,703	\$5,559,660	\$5,559,660	\$5,594,161	\$5,879,936
Other Revenue	\$1,062,937	\$1,087,640	\$1,087,640	\$1,175,900	\$1,234,695
Total Proprietary Funds	\$6,601,446	\$6,842,300	\$6,842,300	\$7,210,061	\$7,554,631
Grand Total ⁽¹⁾	\$158,993,215	\$143,252,717	\$155,780,687	\$156,927,408	\$162,302,094

⁽¹⁾ Excludes Transfers In and Fiduciary Funds.



Operating Revenue



Overview of Expenditures

FY 2024-25 and 2025-26 Expenditures, Governmental and Proprietary Funds

	FY2023 Actual	FY2024 Adopted	FY2024 Amended	FY2025 Budget	FY2026 Forecast
Governmental Funds					
Salaries & Wages	\$13,060,019	\$14,623,142	\$14,682,812	\$16,142,355	\$16,717,950
Benefits	\$8,370,864	\$6,503,163	\$6,503,163	\$6,351,173	\$6,591,374
Services & Supplies	\$4,759,946	\$6,639,715	\$7,135,450	\$8,342,840	\$8,520,667
Internal Service Fund Charges	\$4,979,168	\$5,525,375	\$5,525,375	\$5,556,449	\$5,838,454
Utilities	\$3,503,456	\$4,552,062	\$4,642,062	\$4,614,887	\$4,842,171
Contracted Services	\$67,497,088	\$73,247,957	\$77,751,992	\$77,920,844	\$80,313,883
Professional Consulting	\$1,992,984	\$2,608,123	\$3,459,661	\$2,364,519	\$2,387,353
Loans	\$61,440	\$160,000	\$4,620,000	\$320,000	\$320,000
Capital Outlay	\$352,686	\$150,172	\$680,105	\$869,000	\$256,000
Other	\$1,939,678	\$1,715,760	\$2,054,100	\$1,668,650	\$1,665,250
Total Governmental Funds	\$106,517,330	\$115,725,470	\$127,054,720	\$124,150,717	\$127,453,101
Proprietary Funds					
Salaries & Wages	\$707,642	\$1,117,120	\$1,117,120	\$968,065	\$1,001,666
Benefits	\$1,091,165	\$1,426,402	\$1,426,402	\$1,446,034	\$1,497,758
Services & Supplies	\$797,980	\$1,641,468	\$1,668,782	\$1,868,708	\$1,912,885
Internal Service Fund Charges	\$47,535	\$34,284	\$34,284	\$37,713	\$41,484
Utilities	\$143,323	\$229,275	\$229,275	\$132,140	\$137,225
Contracted Services	\$43,120	\$128,467	\$131,042	\$63,000	\$70,500
Professional Consulting	\$315,453	\$221,590	\$232,719	\$243,300	\$243,300
Capital Outlay	\$836,201	\$737,500	\$1,433,716	\$807,900	\$699,790
Total Proprietary Funds^{(2) (3)}	\$3,982,420	\$5,536,106	\$6,273,340	\$5,566,860	\$5,604,608
Total Operating Programs	\$110,499,750	\$121,261,576	\$133,328,060	\$129,717,577	\$133,057,709
Capital Improvement Program					
General	\$11,829,805	\$2,696,840	\$25,269,885	\$10,425,459	\$3,952,000
Public Art	\$474,814	\$500,000	\$1,471,045	\$500,000	\$300,000
Parks	\$4,539,778	\$3,894,115	\$26,188,648	\$1,943,185	\$5,800,941
Streets	\$13,053,219	\$17,851,382	\$68,340,072	\$9,950,578	\$14,407,000
Total Capital Improvement Programs⁽¹⁾	\$29,897,617	\$24,942,337	\$121,269,649	\$22,819,222	\$24,459,941
Grand Total⁽¹⁾	\$140,397,367	\$146,203,913	\$254,597,709	\$152,536,799	\$157,517,650

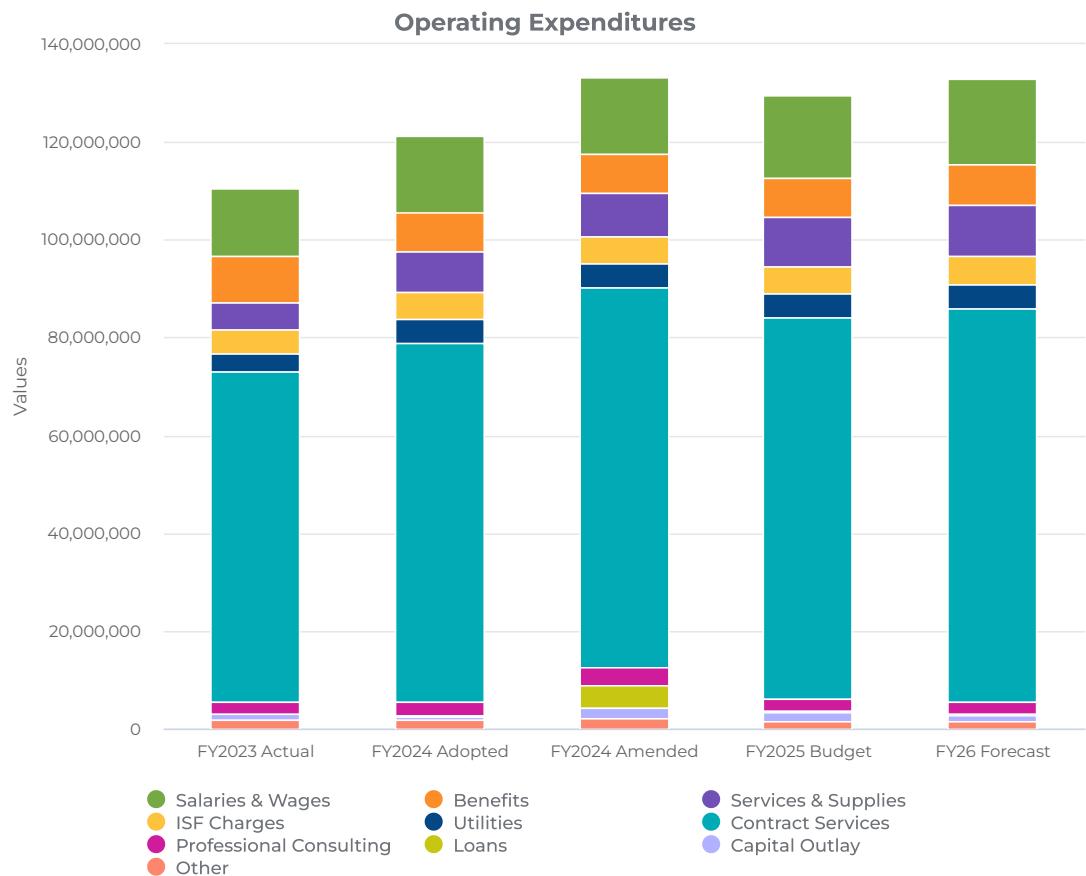
⁽¹⁾Excludes Developer Built and other/outside funding sources

⁽²⁾Excludes Fiduciary Funds and Transfers Out

⁽³⁾Excludes Depreciation Expenditures and Transfers out



Operating Expenditures



Summary by Fund Type

Summary By Fund Type

	Governmental	Proprietary
FY 2023-24		
Beginning Balance	\$360,015,284	\$65,829,923
Revenues/Transfers In	\$270,337,618	\$8,842,300
Expenditures/Transfers Out	\$366,057,621	\$9,863,326
Ending Balance	\$264,295,282	\$64,808,897
FY 2024-25		
Beginning Balance	\$264,295,282	\$64,808,897
Revenues/Transfers In	\$172,536,569	\$9,210,061
Expenditures/Transfers Out	\$164,090,931	\$13,187,860
Ending Balance	\$272,740,920	\$60,831,098
FY 2025-26		
Beginning Balance	\$272,740,920	\$60,831,098
Revenues/Transfers In	\$179,207,404	\$9,554,631
Expenditures/Transfers Out	\$176,145,983	\$7,881,608
Ending Balance	\$275,802,341	\$62,504,121



Overview of Fund Balances

Overview Of Fund Balances Fiscal Year 2023-24 Amended Budget

Title	Beginning Fund Balance	Revenue	Transfer In	Expenditures	Transfer Out	End Fund Balance
General Fund	\$249,736,608	\$121,806,468	\$129,582	\$103,639,472	\$53,207,754	\$214,825,432
State Seizure/Special Activity Fund	\$127,794	\$51,569		\$162,980		\$16,383
Vehicle Abatement	\$365,272	\$37,150			\$50,000	\$352,422
SLES/COPS Fund - CA	\$364,852	\$104,200		\$100,000		\$369,052
Traffic Safety	\$33,671	\$100,200		\$103,463		\$30,408
EMS Special Revenue	\$280,269	\$222,200		\$265,610		\$236,859
Enforcement Grants	\$88,379	\$331,681		\$331,681		\$88,379
State Gas Tax	\$3,235,783	\$2,120,096		\$1,476,743	\$3,088,559	\$790,577
Federal Transportation Grant	(\$40,000)	\$40,000				
Transportation Development Act	\$17,774	\$17,317			\$17,317	\$17,774
Measure B Sales Tax-Local Streets	\$98,984				\$128,223	(\$29,239)
Measure B Sales Tax-Bike & Ped	\$68,179				\$68,200	(\$21)
State Transportation Improvement						
TFAC/Transportation for Clean Air	\$8,057	\$82,879			\$90,936	
ACTC - Vehicle Registration Fee	\$289,211	\$996,367		\$100,000	\$1,064,738	\$120,841
Measure BB Sales Tax - Local Streets Fund (ACTC)	\$1,368,977	\$1,318,556			\$1,678,026	\$1,009,507
Measure BB Sales Tax - Bike & Pedestrian Fund (ACTC)	\$662,810	\$454,152		\$20,225	\$595,578	\$501,159
Measure B Grants	\$191,783					\$191,783
Measure BB Grants	\$25,961	\$2,548,489			\$2,548,490	\$25,961
Measure RR - Safe Routes to BART		\$411,609			\$411,609	
Road Maint & Rehab Account (RMRA)	\$2,408,232	\$1,851,014			\$2,660,682	\$1,598,564
Measure D	\$605,973	\$271,080		\$747,057		\$129,996
Garbage Service Fund	\$204,265	\$8,862,645		\$8,854,395		\$212,515
Local Recycling Programs	\$166,825	\$147,202		\$103,763	\$4,360	\$205,904
Storm Water Management	\$233,094	\$2,200		\$23,600		\$211,694
Box Culvert	\$406,541	\$5,500				\$412,041
State Grant - Park	(\$557,154)	\$271,600			\$1,736,846	(\$2,022,400)
Small Business Assistance	\$318,866	\$100,000		\$100,000		\$318,866
Street Light District Funds	\$1,253,130	\$672,209		\$747,167	\$90,147	\$1,088,026
Landscape District Funds	\$2,354,129	\$725,079		\$755,995	\$565,272	\$1,757,941
CFD 2017-1	\$427,280	\$117,200		\$31,815		\$512,666
Public Art Fund	\$3,498,130	\$45,000		\$80,500	\$1,471,045	\$1,991,585
Cable TV Facilities	\$540,856	\$127,000		\$46,566		\$621,290
Affordable Housing Fund (1)	\$30,243,024	\$205,855		\$5,257,852		\$25,191,027
Noise Mitigation Fund	\$26,234	\$435				\$26,669
Community Development Block Grant	\$6,600	\$334,525		\$327,925	\$6,600	\$6,600
Federal COVID-19 Financial Assistance	\$59,074					\$59,074
American Rescue Plan Act (ARPA)		\$1,579,419		\$1,579,419		
Building Homes and Jobs Act	(\$278,850)			\$998		(\$279,848)
State Housing Grant	\$432			\$432		
Federal Grant - General		\$60,520				\$60,520
State Grant - General		\$1,380,000			\$1,380,000	
Capital Improvement Project Funds			\$121,269,649	\$121,269,649		
Public Facility Fees	\$15,880,374	\$829,443		\$9,050	\$22,843,452	(\$6,142,685)
Fire Impact Fees	\$134,609	\$28,712		\$100,000		\$63,321
Traffic Impact Fees	\$30,130,376	\$598,816		\$85,000	\$23,109,933	\$7,534,259
Dublin Crossing Fund	\$12,185,835	\$80,000			\$350,000	\$11,915,835
ISF - Vehicles (2)	\$6,653,158	\$658,058		\$558,377		\$6,752,839
ISF - Facilities (2)	\$46,359,279	\$490,531	\$2,000,000	\$60,000	\$3,073,525	\$45,716,285
ISF - Equipment (2)	\$10,091,907	\$876,865		\$807,297	\$85,426	\$10,076,050
ISF - IT Fund	\$2,676,884	\$3,729,206		\$3,778,266	\$431,036	\$2,196,789
ISF - Retiree Health	\$48,695	\$1,087,640		\$1,069,400		\$66,935



Title	Beginning Fund Balance	Revenue	Transfer In	Expenditures	Transfer Out	End Fund Balance
Energy Improv Lease - Bond	\$2,843,045				\$2,568,498	\$274,547
Grand Total (3)	\$425,845,207	\$155,780,687	\$123,399,231	\$252,594,697	\$123,326,249	\$329,104,179

(1) Beginning Fund Balance includes \$14,454,615 in outstanding loans.

(2) Beginning Fund Balance includes \$40,189,695 as Net Investment in Capital Assets.

(3) Excludes Fiduciary Funds.



Overview of Fund Balances

Overview Of Fund Balances Fiscal Year 2024-25

Title	Beginning Fund Balance	Revenue	Transfer In	Expenditures	Transfer Out	End Fund Balance
General Fund	\$214,825,432	\$128,267,303		\$109,321,048	\$7,097,023	\$226,674,664
State Seizure/Special Activity Fund	\$16,383	\$3,000				\$19,383
Vehicle Abatement	\$352,422	\$41,000			\$50,000	\$343,422
SLES/COPS Fund - CA	\$369,052	\$6,500				\$375,552
Traffic Safety	\$30,408	\$100,050		\$94,000		\$36,458
EMS Special Revenue	\$236,859	\$223,000		\$289,579		\$170,280
Enforcement Grants	\$88,379	\$331,681				\$420,060
State Gas Tax	\$790,577	\$2,095,285		\$1,212,067	\$750,000	\$923,795
Federal Transportation Grant						
Transportation Development Act	\$17,774					\$17,774
Measure B Sales Tax-Local Streets	(\$29,239)	\$10,000				(\$19,239)
Measure B Sales Tax-Bike & Ped	(\$21)	\$4,000				\$3,979
State Transportation Improvement						
TFAC/Transportation for Clean Air						
ACTC - Vehicle Registration Fee	\$120,841	\$278,224		\$200,000	\$35,040	\$164,025
Measure BB Sales Tax - Local Streets Fund (ACTC)	\$1,009,507	\$1,357,847			\$2,080,000	\$287,354
Measure BB Sales Tax - Bike & Pedestrian Fund (ACTC)	\$501,159	\$472,215			\$948,228	\$25,146
Measure B Grants	\$191,783					\$191,783
Measure BB Grants	\$25,961					\$25,961
Measure RR - Safe Routes to BART						
Road Maint & Rehab Account (RMRA)	\$1,598,564	\$1,944,234			\$2,745,000	\$797,798
Measure D	\$129,996	\$222,500		\$352,287		\$209
Garbage Service Fund	\$212,515	\$8,810,000		\$8,810,000		\$212,515
Local Recycling Programs	\$205,904	\$345,900		\$53,025		\$498,779
Storm Water Management	\$211,694	\$3,750		\$13,600		\$201,844
Box Culvert	\$412,041	\$8,000				\$420,041
State Grant - Park	(\$2,022,400)					(\$2,022,400)
Small Business Assistance	\$318,866	\$100,000		\$100,000		\$318,866
Street Light District Funds	\$1,088,026	\$704,816		\$834,359	\$42,000	\$916,483
Landscape District Funds	\$1,757,941	\$755,640		\$589,129		\$1,924,451
CFD 2017-1	\$512,666	\$124,800		\$137,532		\$499,933
Public Art Fund	\$1,991,585	\$70,000		\$80,250	\$500,000	\$1,481,335
Cable TV Facilities	\$621,290	\$130,000		\$35,000	\$300,000	\$416,290
Affordable Housing Fund ⁽¹⁾	\$25,191,027	\$322,664		\$875,938		\$24,637,753
Noise Mitigation Fund	\$26,669	\$835				\$27,504
Community Development Block Grant	\$6,600	\$105,600		\$105,600		\$6,600
Federal COVID-19 Financial Assistance	\$59,074					\$59,074
American Rescue Plan Act (ARPA)		\$937,302		\$937,302		
Building Homes and Jobs Act	(\$279,848)					(\$279,848)
State Housing Grant						
Federal Grant - General	\$60,520	\$127,230				\$187,750
State Grant - General					\$193,876	(\$193,876)
Capital Improvement Project Funds		\$22,819,222	\$22,819,222			
Public Facility Fees	(\$6,142,685)	\$1,124,443			\$1,563,505	(\$6,581,747)
Fire Impact Fees	\$63,321	\$27,712		\$50,000		\$41,033
Traffic Impact Fees	\$7,534,259	\$461,816		\$60,000	\$816,320	\$7,119,755
Dublin Crossing Fund	\$11,915,835	\$200,000				\$12,115,835
ISF - Vehicles ⁽²⁾	\$6,752,839	\$751,863		\$538,000		\$6,966,702
ISF - Facilities ⁽²⁾	\$45,716,285	\$649,586	\$2,000,000		\$7,150,000	\$41,215,871
ISF - Equipment ⁽²⁾	\$10,076,050	\$1,049,652		\$269,900		\$10,855,802
ISF - IT Fund	\$2,196,789	\$3,583,060		\$3,583,060	\$471,000	\$1,725,789
ISF - Retiree Health	\$66,935	\$1,175,900		\$1,175,900		\$66,935



Title	Beginning Fund Balance	Revenue	Transfer In	Expenditures	Transfer Out	End Fund Balance
Energy Improv Lease - Bond	\$274,547					\$274,547
Grand Total (3)	\$329,104,179	\$156,927,408	\$24,819,222	\$152,536,799	\$24,741,992	\$333,572,018

(1) Beginning Fund Balance includes \$14,454,615 in outstanding loans.

(2) Beginning Fund Balance includes \$40,189,695 as Net Investment in Capital Assets.

(3) Excludes Fiduciary Funds.



Overview of Fund Balances

Overview Of Fund Balances Fiscal Year 2025-26

Title	Beginning Fund Balance	Revenue	Transfer In	Expenditures	Transfer Out	End Fund Balance
General Fund	\$226,674,664	\$133,717,880		\$112,706,775	\$17,551,900	\$230,133,870
State Seizure/Special Activity Fund	\$19,383	\$3,000				\$22,383
Vehicle Abatement	\$343,422	\$41,000			\$50,000	\$334,422
SLES/COPS Fund - CA	\$375,552	\$6,500				\$382,052
Traffic Safety	\$36,458	\$100,050		\$94,000		\$42,508
EMS Special Revenue	\$170,280	\$223,000		\$291,966		\$101,314
Enforcement Grants	\$420,060	\$331,681				\$751,741
State Gas Tax	\$923,795	\$2,095,285		\$1,242,286	\$723,100	\$1,053,694
Federal Transportation Grant						
Transportation Development Act	\$17,774					\$17,774
Measure B Sales Tax-Local Streets	(\$19,239)	\$10,000				(\$9,239)
Measure B Sales Tax-Bike & Ped	\$3,979	\$4,000				\$7,979
State Transportation Improvement						
TFAC/Transportation for Clean Air						
ACTC - Vehicle Registration Fee	\$164,025	\$278,224		\$200,000		\$242,249
Measure BB Sales Tax - Local Streets Fund (ACTC)	\$287,354	\$1,357,847			\$550,000	\$1,095,201
Measure BB Sales Tax - Bike & Pedestrian Fund (ACTC)	\$25,146	\$472,215			\$275,000	\$222,362
Measure B Grants	\$191,783					\$191,783
Measure BB Grants	\$25,961					\$25,961
Measure RR - Safe Routes to BART						
Road Maint & Rehab Account (RMRA)	\$797,798	\$1,944,234			\$2,250,000	\$492,032
Measure D	\$209	\$220,000		\$220,127		\$82
Garbage Service Fund	\$212,515	\$8,810,000		\$8,810,000		\$212,515
Local Recycling Programs	\$498,779	\$152,024		\$53,204		\$597,599
Storm Water Management	\$201,844	\$3,750		\$13,600		\$191,994
Box Culvert	\$420,041	\$8,000				\$428,041
State Grant - Park	(\$2,022,400)					(\$2,022,400)
Small Business Assistance	\$318,866	\$100,000		\$100,000		\$318,866
Street Light District Funds	\$916,483	\$712,218		\$868,151	\$42,000	\$718,550
Landscape District Funds	\$1,924,451	\$769,894		\$612,524		\$2,081,821
CFD 2017-1	\$499,933	\$124,800		\$142,895		\$481,838
Public Art Fund	\$1,481,335	\$70,000		\$80,250	\$300,000	\$1,171,085
Cable TV Facilities	\$416,290	\$130,000		\$35,000		\$511,290
Affordable Housing Fund ⁽¹⁾	\$24,637,753	\$322,664		\$892,183		\$24,068,234
Noise Mitigation Fund	\$27,504	\$835				\$28,339
Community Development Block Grant	\$6,600	\$105,600		\$105,600		\$6,600
Federal COVID-19 Financial Assistance	\$59,074					\$59,074
American Rescue Plan Act (ARPA)		\$874,540		\$874,540		
Building Homes and Jobs Act	(\$279,848)					(\$279,848)
State Housing Grant						
Federal Grant - General	\$187,750					\$187,750
State Grant - General	(\$193,876)					(\$193,876)
Capital Improvement Project Funds			\$24,459,941	\$24,459,941		
Public Facility Fees	(\$6,581,747)	\$1,124,443			\$2,490,941	(\$7,948,245)
Fire Impact Fees	\$41,033	\$27,712		\$50,000		\$18,745
Traffic Impact Fees	\$7,119,755	\$406,066		\$60,000		\$7,465,821
Dublin Crossing Fund	\$12,115,835	\$200,000				\$12,315,835
ISF - Vehicles ⁽²⁾	\$6,966,702	\$822,050		\$540,000		\$7,248,752
ISF - Facilities ⁽²⁾	\$41,215,871	\$692,545	\$2,000,000		\$2,100,000	\$41,808,416
ISF - Equipment ⁽²⁾	\$10,855,802	\$1,135,218		\$159,790		\$11,831,230
ISF - IT Fund	\$1,725,789	\$3,670,123		\$3,670,123	\$177,000	\$1,548,789
ISF - Retiree Health	\$66,935	\$1,234,695		\$1,234,695		\$66,935



Title	Beginning Fund Balance	Revenue	Transfer In	Expenditures	Transfer Out	End Fund Balance
Energy Improv Lease - Bond	\$274,547					\$274,547
Grand Total (3)	\$333,572,018	\$162,302,094	\$26,459,941	\$157,517,650	\$26,509,941	\$338,306,463

(1) Beginning Fund Balance includes \$14,454,615 in outstanding loans.

(2) Beginning Fund Balance includes \$40,189,695 as Net Investment in Capital Assets.

(3) Excludes Fiduciary Funds.



Funds and Department Relationship Matrix

Fund Name	City Attorney	Comm. Dev	Fire	Police	Parks & Comm Services	Public Works	Non-Dept.
GOVERNMENTAL FUNDS - MAJOR FUNDS							
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
GOVERNMENTAL FUNDS - NON-MAJOR FUNDS							
ACTC - Vehicle Registration Fee						X	
American Rescue Plan Act (ARPA)		X		X	X	X	X
Box Culvert						X	
Building Homes and Jobs Act		X					
Cable TV Facilities							X
Community Development Block Grant		X			X		X
Community Facilities District						X	X
Dublin Crossing Fund						X	
EMS Special Revenue			X				
Energy Improv Lease - Bond						X	
Enforcement Grants				X			
Federal Asset Seizure Fund				X			
Federal Grant - General						X	
Federal Transportation Grant						X	
Garbage Service Fund						X	X
HCD Housing Related Park Grant					X	X	
Landscape District Funds						X	
Local Recycling Programs						X	
Measure B Grants						X	
Measure B Sales Tax-Bike & Ped						X	
Measure B Sales Tax-Local Streets						X	
Measure BB Grants						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	
Noise Mitigation Fund						X	
Public Art Fund					X		
Road Maint & Rehab Account (RMRA)						X	
SLES/COPS Fund - CA				X			
Small Business Assistance Fund							X
State Gas Tax							X
State Grant - General					X	X	
State Grant - Park					X	X	
State Housing Grant		X					
State Seizure/Special Activity Fund				X			
State Transportation Improvement						X	
Storm Water Management						X	
Street Light District Funds						X	
Transportation for Clean Air						X	
Traffic Safety						X	
Transportation Development Act						X	
Vehicle Abatement				X			



Fund Name	City Attorney	Comm. Dev	Fire	Police	Parks & Comm Services	Public Works	Non-Dept.
GOVERNMENTAL FUNDS - NON-MAJOR FUNDS							
ISF - Equipment							X
ISF - Facilities					X	X	X
ISF - IT Fund							X
ISF - Retiree Health							X
ISF - Vehicles			X	X		X	X



General Fund Operating Summary

	FY2023 Actual	FY2024 Adopted	FY2024 Amended	FY2025 Budget	FY2026 Forecast
Revenue					
Property Tax	\$59,056,139	\$59,896,000	\$59,896,000	\$63,225,641	\$66,148,550
Sales Tax	\$28,902,065	\$27,000,000	\$29,995,900	\$30,536,365	\$31,403,805
Sales Tax Reimbursements	(\$321,750)	(\$375,000)	(\$375,000)	(\$375,000)	(\$375,000)
Development Revenue	\$8,588,005	\$7,109,829	\$6,903,536	\$7,731,163	\$8,719,665
Transient Occupancy Tax	\$1,533,093	\$1,500,000	\$1,500,000	\$1,550,000	\$1,600,000
Other Taxes	\$7,196,591	\$6,780,500	\$6,780,500	\$7,145,000	\$7,402,250
Licenses & Permits	\$323,098	\$286,417	\$286,417	\$311,300	\$319,900
Fines & Penalties	\$80,117	\$50,000	\$50,000	\$67,400	\$67,400
Interest Earnings	\$5,363,445	\$2,510,000	\$5,500,000	\$5,622,800	\$5,596,400
Rentals and Leases	\$2,193,822	\$1,648,021	\$1,648,021	\$2,223,573	\$2,271,676
Intergovernmental	\$352,165	\$290,000	\$405,000	\$300,000	\$300,000
Charges for Services	\$8,648,315	\$7,389,682	\$7,389,682	\$7,372,703	\$7,599,409
Other Revenue	\$2,872,013	\$1,806,412	\$1,826,412	\$2,556,358	\$2,663,826
Subtotal Revenues - Operating	\$124,787,119	\$115,891,861	\$121,806,468	\$128,267,303	\$133,717,880
Transfers In	\$109,014	\$56,600	\$129,582		
Unrealized Gains/Losses/Adjustments	(\$3,053,407)				
Total Revenue	\$121,842,727	\$115,948,461	\$121,936,050	\$128,267,303	\$133,717,880
Expenditures					
Salaries & Wages	\$12,725,756	\$14,150,396	\$14,150,396	\$15,706,648	\$16,355,896
Benefits	\$4,781,703	\$5,386,283	\$5,386,283	\$6,235,407	\$6,483,553
Services & Supplies	\$4,543,179	\$6,238,992	\$6,550,561	\$8,047,629	\$8,282,397
Internal Service Fund Charges	\$4,932,571	\$5,443,747	\$5,443,747	\$5,475,186	\$5,755,854
Utilities	\$2,997,652	\$3,898,997	\$3,898,997	\$3,852,949	\$4,042,135
Contracted Services	\$55,268,480	\$60,230,300	\$62,244,439	\$65,271,060	\$67,648,337
Professional Consulting	\$1,732,765	\$2,548,123	\$2,866,677	\$2,304,519	\$2,327,353
Capital Outlay	\$194,558	\$120,625	\$542,612	\$869,000	\$256,000
Debt Service Payment	\$1,333,050	\$1,331,850	\$1,331,850	\$1,334,650	\$1,331,250
Contingency & Miscellaneous	\$14,088	\$223,910	\$223,910	\$224,000	\$224,000
Subtotal Expenditures - Operating	\$88,523,802	\$99,573,224	\$102,639,472	\$109,321,048	\$112,706,775
Operating Impact (Rev-Exp)	\$36,263,317	\$16,318,637	\$19,166,996	\$18,946,255	\$21,011,106
Transfers Out & Contributions					
Transfers Out (CIPs) - Com./Assig	\$937,641	\$7,195,281	\$33,935,110	\$1,695,229	\$8,450,000
Transfers Out (CIPs) - Undesignated	\$1,018,802	\$10,734,612	\$17,272,644	\$3,401,794	\$7,101,900
Contribution to OPEB/PERS	\$3,460,000	\$1,000,000	\$1,000,000		
Contribution to ISF & Other	\$2,023,378	\$2,000,000	\$2,000,000	\$2,000,000	\$2,000,000
Subtotal - Transfers Out & Contributions	\$7,439,821	\$20,929,893	\$54,207,754	\$7,097,023	\$17,551,900
Total Expenditures	\$95,963,623	\$120,503,117	\$156,847,226	\$116,418,071	\$130,258,675
GF Impact (Includes CIP & Transfers)	\$25,879,103	(\$4,554,656)	(\$34,911,176)	\$11,849,232	\$3,459,206



General Fund Reserves Summary

Specific changes to all reserves are shown below.

	FY2023 Actual	FY2024 Amended	FY2025 Budget	FY2026 Forecast
Reserve Balances				
Non-Spendable	\$4,859	\$4,859	\$4,859	\$4,859
Restricted	\$4,324,132	\$4,324,132	\$4,324,132	\$4,324,132
Committed	\$76,016,420	\$56,671,284	\$57,671,284	\$58,671,284
Assigned	\$125,043,297	\$95,713,986	\$100,388,750	\$91,761,750
Unassigned	\$44,347,900	\$47,364,002	\$53,538,470	\$64,624,675
Total Reserves	\$249,736,608	\$204,078,264	\$215,927,495	\$219,386,700

Highlights of 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 for Capital Improvement Projects in the Budget:

	Prior Years	Budget 2024-25	Forecast 2025-26
CIP Projects			
Civic Center Rehabilitation	\$2,031,730	\$205,000	
Dublin Arts Center	\$6,964,197		
Electric Vehicle (EV) Charging Stations	\$212,000	\$70,229	
IT Infrastructure Improvements	\$93,600		
Don Biddle Community Park	\$2,100,000		
Fallon Sports Park - Phase 3	\$100,000		
City Entrance Monument Signs	\$200,000		
Citywide Signal Communications Upgrade	\$1,420,149		
Dublin Boulevard Extension	\$20,000,000		
Green Stormwater Infrastructure	\$953,376	\$420,000	
Village Parkway Reconstruction	\$550,000	\$1,000,000	\$8,450,000
Total	\$34,625,052	\$1,695,229	\$8,450,000

Specific changes to all reserves are shown on the following page. The City Council will designate year-end reserves at the meeting of June 18, 2024.



General Fund Reserve Details

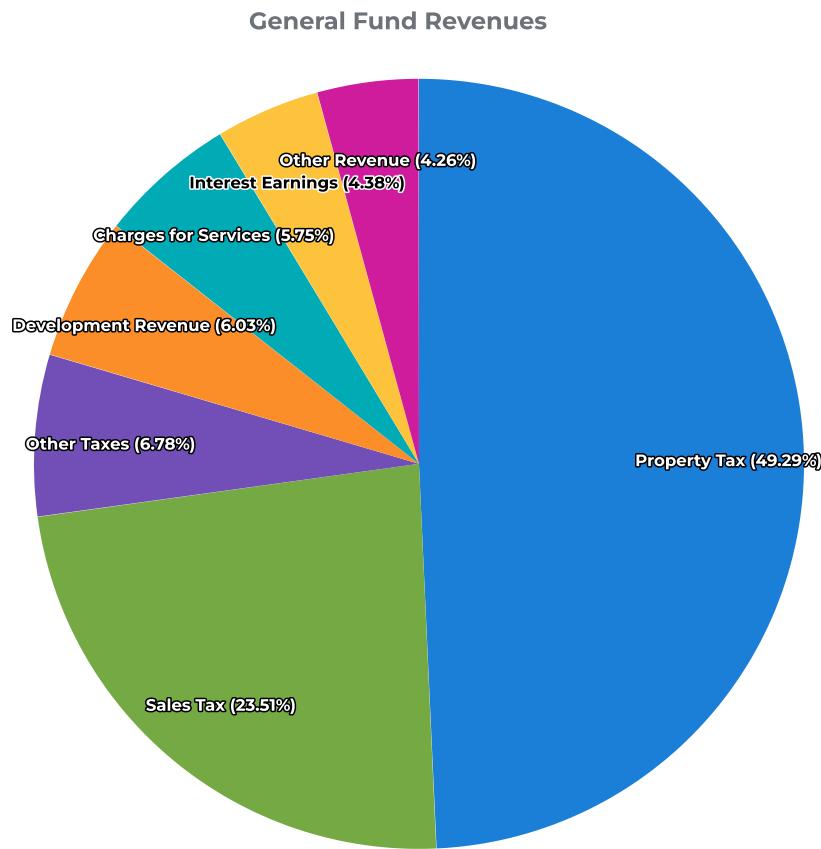
RESERVE DESCRIPTION	Actual 2022-23	Net Change 2023-24	Projected 2023-24	Net Change 2024-25	Projected 2024-25	Net Change 2025-26	Projected 2025-26
Non-Spendable	\$4,859		\$4,859		\$4,859		\$4,859
Prepaid Expenses	\$4,859		\$4,859		\$4,859		\$4,859
Restricted	\$4,324,132		\$4,324,132		\$4,324,132		\$4,324,132
Cemetery Endowment	\$60,000		\$60,000		\$60,000		\$60,000
Developer Contribution - Downtown	\$1,490,000		\$1,490,000		\$1,490,000		\$1,490,000
Developer Contribution - Heritage Park	\$19,000		\$19,000		\$19,000		\$19,000
Developer Contribution - Nature Park	\$60,000		\$60,000		\$60,000		\$60,000
Section 115 Trust - Pension	\$1,945,132		\$1,945,132		\$1,945,132		\$1,945,132
Heritage Park Maintenance	\$750,000		\$750,000		\$750,000		\$750,000
Committed	\$76,016,420	(\$19,345,135)	\$56,671,284	\$1,000,000	\$57,671,284	\$1,000,000	\$58,671,284
Advance to Public Facility Fee	\$10,747,169	(\$10,747,169)					
Downtown Public Improvement	\$22,139,587	(\$384,375)	\$21,755,212		\$21,755,212		\$21,755,212
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 Services Pension/OPEB	\$2,211,094		\$2,211,094		\$2,211,094		\$2,211,094
Innovations and New Opportunity	\$894,498		\$894,498		\$894,498		\$894,498
One-Time Initiative - Capital	\$1,918,620	(\$1,419,112)	\$499,508		\$499,508		\$499,508
One-Time Initiative - Operating	\$503,860		\$503,860		\$503,860		\$503,860
Public Safety Reserve	\$4,600,000		\$4,600,000		\$4,600,000		\$4,600,000
Specific Committed Reserves							
Contribution to Public Facility Fee	\$6,000,000		\$6,000,000		\$6,000,000		\$6,000,000
Cultural Arts Center (CIP)	\$7,139,197	(\$6,964,197)	\$175,000		\$175,000		\$175,000
Don Biddle Park (CIP)	\$675,193	(\$675,193)					
Fallon Sports Park III Contingency	\$100,000	(\$100,000)					
Lease Revenue Bond Payoff	\$7,000,000	\$1,000,000	\$8,000,000	\$1,000,000	\$9,000,000	\$1,000,000	\$10,000,000
Maintenance Facility (CIP)	\$55,089	(\$55,089)					
Utility Undergrounding (CIP)	\$3,500,000		\$3,500,000		\$3,500,000		\$3,500,000
Assigned	\$125,043,297	(\$29,329,311)	\$95,713,986	\$4,674,764	\$100,388,750	(\$8,627,000)	\$91,761,750
Accrued Leave	\$1,301,506		\$1,301,506		\$1,301,506		\$1,301,506
Catastrophic Loss	\$17,714,064		\$17,714,064		\$17,714,064		\$17,714,064
CIP Carryovers	\$6,535,032	(\$6,535,032)					
Fiscally Responsible Adjustment	\$325,000	(\$325,000)					
Municipal Regional Permit	\$1,869,152	(\$1,845,428)	\$23,723		\$23,723		\$23,723
Non-Streets CIP Commitments	\$3,276,777	(\$464,277)	\$2,812,500		\$2,812,500		\$2,812,500
Operating Carryovers	\$2,014,571	(\$2,014,571)					
Parks and Streets Contingency	\$201,270		\$201,270		\$201,270		\$201,270
Pension and OPEB	\$18,000,000		\$18,000,000		\$18,000,000		\$18,000,000
Relocate Parks Department	\$500,000		\$500,000		\$500,000		\$500,000
Service Continuity	\$3,150,000		\$3,150,000		\$3,150,000		\$3,150,000
Dublin Blvd Extension Advance	\$42,500,000	(\$13,000,000)	\$29,500,000	\$6,400,000	\$35,900,000		\$35,900,000
Specific Assigned Reserves							
ARPA Revenue Replacement	\$990,187		\$990,187		\$990,187		\$990,187
Climate Action Plan	\$2,823,760	(\$465,673)	\$2,358,087	(\$520,236)	\$1,837,851	(\$177,000)	\$1,660,851
Contribution to ISF	\$1,500,000	(\$1,500,000)					
Façade Improvement Grants	\$429,972		\$429,972		\$429,972		\$429,972
Library Tenant Improvement	\$1,000,000	(\$1,000,000)					
Civic Center Improvements (CIP)	\$3,010,829	(\$1,728,152)	\$1,282,677	(\$205,000)	\$1,077,677		\$1,077,677
Pavement Management	\$2,000,000		\$2,000,000		\$2,000,000		\$2,000,000
Public Safety Complex (CIP)	\$1,022	(\$1,022)					
Village Parkway Pavement Reconstruction	\$15,900,156	(\$450,156)	\$15,450,000	(\$1,000,000)	\$14,450,000	(\$8,450,000)	\$6,000,000
Unassigned	\$44,347,900	\$3,016,102	\$47,364,002	\$6,174,468	\$53,538,470	\$11,086,205	\$64,624,675
Unassigned-Unrealized Gains	(\$14,061,701)		(\$14,061,701)		(\$14,061,701)		(\$14,061,701)
Unassigned (Available)	\$58,409,602		\$61,425,704		\$67,600,171		\$78,686,376
TOTAL RESERVES	\$249,736,608	(\$45,658,345)	\$204,078,263	\$11,849,232	\$215,927,495	\$3,459,205	\$219,386,700



General Fund Revenue

Total General Fund revenues, excluding transfers, are budgeted at \$128.3 million and \$133.7 million, in Fiscal Years 2024-25 and 2025-26 respectively, an increase of \$6.5 million or 5.3% in the first year and \$5.4 million or 4.2% in the second year.

Dublin's two largest ongoing revenue sources in the General Fund, Property Taxes and Sales Tax, account for 73% of total revenues in Fiscal Year 2024-25.



General Fund Revenue Assumptions

The following are the key assumptions used to construct the General Fund operating budget in Fiscal Years 2024-25 and 2025-26, and the variances from year to year (the two variance numbers represent the change in Fiscal Year 2024-25 from the Fiscal Year 2023-24 Amended Budget, and the change in Fiscal Year 2025-26 from the Fiscal Year 2024-25 Budget). Descriptions are provided for categories with variances of \$150,000 or more.

Property Tax: +\$3,329,641 / +\$2,922,909

Home values in the City remain strong, despite high interest Rates. The City is projecting Property Tax to continue to show strong growth in both years of the budget cycle.

Assumptions

- Total Property Tax revenue is projected to grow \$3.3 million (5.6%) in FY 2024-25 and \$2.9 million (4.6%) in FY 2025-26. This growth reflects an increase in assessed value due to the California CPI increase of 2% (the maximum allowable by Proposition 13), and increased valuation due to changes in ownership and new construction.
- Budgeted delinquency rate of 1.0% included in both fiscal years.

Sales Tax: +\$540,465 / +\$867,440

Sales Tax is projected to experience slowing growth in the first year and increase slightly in the second year as projected interest rate decreases start to positively impact the economy. Staff meets quarterly with consultants to review sales tax projections and monitor inflationary impacts, geopolitical uncertainty, and interest rates.

Assumptions

- Total Sales Tax revenue is projected to increase \$540,000 or 1.8% in Fiscal Year 2024-25 despite a minor decrease of 0.3% in the Auto and Transportation sector. All other industry groups in Fiscal Year 2024-25 are projected to remain flat or have increases, led by the Business-to-Business and Restaurant and Hotels sectors.
- Fiscal Year 2025-26 Sales Tax is projected to increase \$867,000 or 2.8%. City consultants anticipate increases in all business sectors, led by the Auto and Transportation and Building and Construction sectors.

Other Taxes: +\$364,500 / +\$257,250

Other Taxes includes Property Transfer Taxes and multiple Franchise Taxes (electric, gas, garbage, cable). Revenue for both fiscal years is projected to increase primarily due to the annual adjustment of garbage rates that is part of the waste management franchise agreement and an increase in gas and electric rates.

Development Revenue: +\$827,627 / +\$988,502

Development revenue includes permitting fees and payments for planning and engineering services provided by the City. The projections for both fiscal years include anticipated activity based on Community Development's projection of activity with existing projects and do not presume any new development.

Development projects progress through various stages and the receipt of revenues and corresponding services (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 \$3.15 million) to cover costs during that lag.

Charges for Services: -\$16,480 / +\$226,706

Charges for services include revenue primarily from Parks and Community Services programs, as well as Santa Rita revenue, whereby the County reimburses the City for costs incurred when responding to non-emergency calls at the Santa Rita Jail.

In Fiscal Year 2024-25, charges for services are projected to decrease due to an anticipated reduction in Santa Rita reimbursement revenue that comes with operational changes to Fire's response to the Jail. The decrease is offset by projected revenue increases from Parks and Community Services programs, which continue to see



strong demand. Fiscal Year 2025-26 revenues are projected to increase due primarily to continued increases in Parks and Community Services programs.

Rents and Leases: +\$575,552 / +\$48,103

Revenue projections for both fiscal years are based on projected increases in rentals of the City's facilities, sports fields, and picnic areas, which continue to see strong demand. Additionally, the Dublin Arts Center will open in Fiscal Year 2024-25, further increasing revenue by an estimated \$181,000. In Fiscal Year 2025-26, Staff is projecting a 2% increase in these revenues.

Other Revenue: +\$729,946 / +\$107,468

The Other Revenue category encompasses a wide variety of revenue types received by the City, including Sale of Property, Sponsorship/Donation, and Reimbursements. These revenues can be unpredictable and vary moderately year to year.

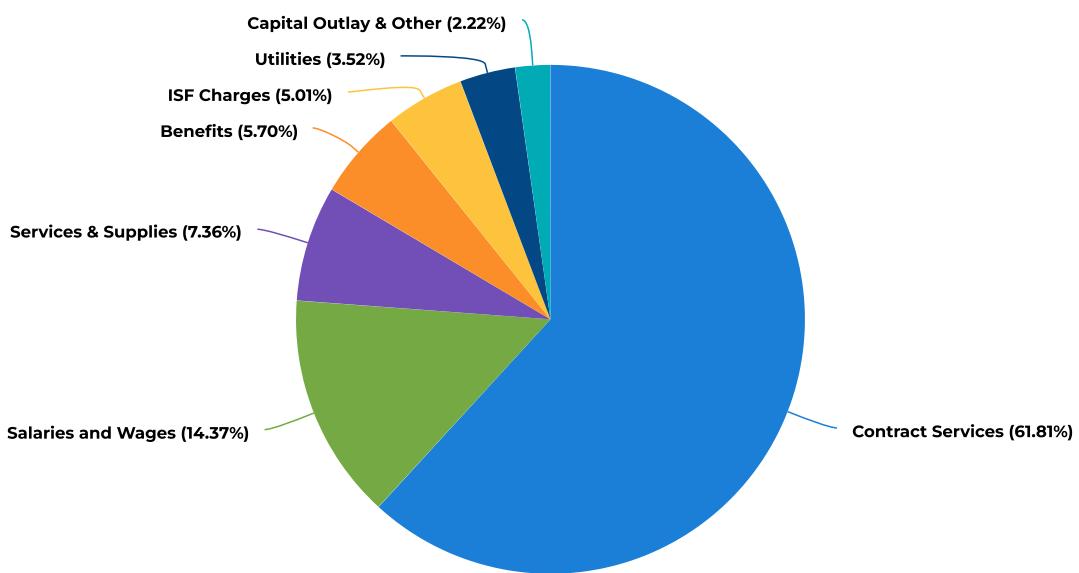
In Fiscal Year 2024-25, an accounting change in how the City pays for Fire Retiree Health will result in an additional \$574,552 in expenditures for Fire Services, but this will be offset by additional revenue received as a reimbursement in the same amount, resulting in no net impact to the City. In Fiscal Year 2025-26, Other Revenue is projected to increase 4.2% which includes the Fire Retiree Health accounting change. Other recurring items projected to increase include reimbursement for work performed at Camp Parks through the Intergovernmental Support Agreement (IGSA).



General Fund Expenditures

The City's ongoing operating expenditures and long-term financial liabilities continue to grow, and as previously mentioned are projected to outpace the City's ongoing revenue growth in Fiscal Year 2031-32, absent any significant additional revenues or cost-cutting measures. The Budget reflects an increase in total General Fund operating expenditures of \$6.7 million or 6.5% in Fiscal Year 2024-25 and an increase of \$3.3 million or 3.1% in Fiscal Year 2025-26. The chart below presents the composition of operating expenditures by category for Fiscal Year 2024-25 and is followed by a discussion of the assumptions used in preparing the budget.

General Fund Expenditures



General Fund Expenditure Assumptions

The following are the key assumptions used to construct the General Fund operating budget in Fiscal Years 2024-25 and 2025-26, and the variances from year to year. The two variance numbers represent the change in Fiscal Year 2024-25 from the Fiscal Year 2023-24 Amended Budget, and the change in Fiscal Year 2025-26 from the Fiscal Year 2024-25 Budget. Descriptions are provided for categories with variances of \$150,000 or more.

Personnel Costs: +\$1,556,252 / +\$649,248

The two-year budget proposal reflects an updated position allocation plan and projected salaries. The increase in the Fiscal Year 2024-25 personnel costs is attributed to the net impact of the following:

- Addition of an Associate Civil Engineer in the Public Works Department to work on capital projects. The salary is included in the General Fund but will be allocated to Capital Improvement Program (CIP) funds accordingly.
- Addition of a Senior Code Enforcement Officer, offset by a reduction in contract services.
- Full year funding for the Management Fellow.
- Transfer of 1.0 FTE from the Information Systems Division (Information Technology Fund) to the City Manager's Office (General Fund).
- Increase in seasonal staffing costs, which is a result of an increase in the minimum wage, as well as the need for additional staff due to the demand for Parks and Community Services programs and rentals.
- Cost of Living Adjustment (COLA) of 2.9%.

The Fiscal Year 2025-26 budget does not include any new positions. Increases are based on a projected 3.5% COLA and an increase in costs for seasonal staff.

Benefit Costs: +\$849,124 / +\$248,146

Benefit costs are predominantly made up of retirement and health benefit expenditures. To help mitigate these, the City has implemented cost-sharing mechanisms with employees for both retirement and health benefits. Currently, employees are paying 100% of the employee portion of pension costs and are also contributing to the employer portion of pension costs.

The increase in benefit costs in Fiscal Year 2024-25 is based on an increase in retirement costs, due to CalPERS investment loss of 6.1% in 2022. This caused an increase of approximately \$350,000 in the City's Fiscal Year 2024-25 unfunded liability payment. Additionally, Staff is projecting increases in health premiums, and has incorporated the City's new benefit structure (effective January 1, 2024) for a full year. The Fiscal Year 2025-26 budget includes a \$160,000 increase in the CalPERS unfunded liability payment, based on the most current actuarial reports, as well as a projected 5% increase to the 2025 health rates.

Supplies and Services: +\$1,497,068 / +\$234,768

Services and Supplies expenditures for Fiscal Year 2024-25 are increasing primarily due to higher insurance premiums through PLAN JPA, the City's insurance pool. The increase is consistent with rates throughout the state, in both the public and private sectors. Insurance costs for Police and Fire are also increasing by a total of \$918,000 over the current year amended budget. Additionally, the Public Work's Maintenance division increased the repairs/maintenance budget by approximately \$300,000 to account for potential repairs as the City's facilities continue to age. Training and conference expenditures are budgeted in this category, including out-of-state travel which requires the approval of the City Manager.

Utilities: -\$46,048 / +\$189,186

The Budget includes a decrease in utilities in Fiscal Year 2024-25 which is the net result of City Staff consolidating Internet and data costs, energy efficiency projects coming online, and increases in utility rates. Fiscal Year 2025-26 includes an increase based on projected electric and gas rates as well as costs associated with new facilities coming online. These increases are being partially offset as the City's energy efficiency projects continue to come online.

Internal Service Charges: +\$31,439 / +\$280,668



Internal Service Charges include the replacement cost of facilities, vehicles, and equipment, in addition to the Information Technology operating budget. The Fiscal Year 2024-25 Budget is decreasing, due to the transfer of 1.0 FTE from the Information Systems Division (IT Fund) to the City Manager's Office (General Fund). The decrease in the Information Systems Division is being offset by increases in the City's replacement funds as the City continues to set aside funds for future replacement as City facilities continue to age. The Fiscal Year 2025-26 Budget increase is a result of the additional replacement funds.

Contract Services: +\$2,464,463 / +\$2,400,111

The City contracts for Public Safety (Police and Fire), maintenance, development, and other miscellaneous services. In Fiscal Years 2024-25 and 2025-26, total contracted services make up 62% of the overall General Fund expenditure budget. Public Safety contracts costs make up approximately 41% of the total operating budget. Police and Fire contract amounts in this section include 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*

	Contract \$ All Funds	Increase \$	Increase %	Contract \$ General Fund	Increase \$	Increase %
23-24	\$26,690,768			\$25,680,985		
24-25	\$27,472,696	\$781,280	2.9%	\$26,794,925	\$1,113,940	4.3%
25-26	\$28,345,187	\$872,492	3.2%	\$27,633,647	\$932,722	3.5%

*Includes Insurance Premiums, which are budgeted under Services and Supplies

The following factors are included:

- Additional deputy in FY 2024-25.
- Full year funding for Crime Technician position added in Fiscal Year 2023-24.
- 3.75% COLA for sworn and 5.0% for non-sworn personnel in Fiscal Year 2024-25.
- Increase of \$534,991 (25.7%) over the current year budget for dispatch services was attributed primarily to an increase in call volume of 19.9%.

Fire Services

Fire Services Contract*

	Contract \$ All Funds	Increase \$	Increase %	Contract \$ General Fund	Increase \$	Increase %
23-24	\$16,886,057			\$16,450,447		
24-25	\$18,380,866	\$1,494,809	8.1%	\$18,101,287	\$1,650,840	9.1%
25-26	\$19,568,277	\$1,187,411	6.5%	\$19,286,311	\$1,185,024	6.5%

*Includes Insurance Premiums, which are budgeted under Services and Supplies

The following factors are included:

- 5% COLA for sworn and 6% for non-sworn personnel in Fiscal Year 2024-25.
- Increase of \$101,802 in the County Overhead and Indirect Services rate charged to the City.
- Overall appropriations for the Fire Services Budget are increasing by \$574,552, due to a change in the accounting of how Retiree Health costs are paid and subsequently reimbursed to the City. All such expenditures will be wholly offset by revenue received from Alameda County Fire.

Maintenance (MCE)

MCE Contract

	Contract \$ All Funds	Increase \$	Increase %	Contract \$ General Fund	Increase \$	Increase %
23-24*	\$9,267,260			\$8,036,896		
24-25	\$10,260,504	\$993,244	10.7%	\$8,932,859	\$895,963	11.1%



	Contract \$ All Funds	Increase \$	Increase %	Contract \$ General Fund	Increase \$	Increase %
25-26	\$10,656,881	\$396,377	3.9%	\$9,289,345	\$356,486	4.0%

*Does not include One-Time Capital Improvement Costs

The following factors are included:

- Increases in personnel costs: four additional FTEs related to new City assets.
- Increase in costs associated with the Dublin Arts Center, Wallis Ranch Community Park, Iron Horse Nature Trail, four new medians (two on Fallon Road and two on Central Parkway), and Jordan Ranch Neighborhood Park.
- Expanded hours for special events, including the St. Patrick's Day Festival, Trunk or Treat, Farmers' Market, and marching band events.
- Increase in labor rates.

Other Contracts

Other Contract Changes

	Development	Other	Total	Change \$	Change %
23-24	\$3,992,132	\$11,911,413	\$15,903,544		
24-25	\$3,606,004	\$11,351,711	\$14,957,715	(\$945,830)	-5.9%
25-26	\$3,706,439	\$11,281,984	\$14,988,423	\$30,708	0.2%

Development-related and other general City contract costs are budgeted according to anticipated service levels for specific projects, and are projected to decrease by \$0.9 million in Fiscal Year 2024-25, due to a decrease in Development related contract expenditures as well as decreases due to onetime projects that occurred in the current year.

Capital Outlay: +\$326,388 / -\$613,000

Capital Outlay items are typically one-time expenditures. The Fiscal Year 2024-25 Budget includes the purchase of equipment by Police Services for their "Drone as a First Responder" program, costs to update the alerting system at Dublin fire stations, a vehicle for Code Enforcement, and equipment for special events, sports programs, the Shannon Center, and The Wave. The Fiscal Year 2025-26 projection includes additional equipment for the drone program, special events, and The Wave.



DEPARTMENTS



City Council

The City Council consists of the Mayor and four City Council members, currently elected at-large by the voters of Dublin. However, in November 2024, the City Council will transition to district-based elections for Council members, while maintaining an at-large Mayoral election. 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, in order to make certain the interests of the City of Dublin, and cities in general, are represented.

Accomplishments for 2022-23 and 2023-24

- Implemented many of the strategic objectives in the Two-Year Strategic Plan, as reflected in the accomplishments in all City departments.
- Participated in legislative outreach, in partnership with cities of Livermore, Pleasanton, San Ramon, and the Town of Danville.
- Continued implementation of the DEI Taskforce Recommendations.
- Broke ground at the following new facilities: Dublin Arts Center, Wallis Ranch Community Park, Iron Horse Trail Bridge, and the Iron Horse Nature Park.
- Oversaw the grand openings of Don Biddle Community Park and the St. Patrick Way - Road Extension Project.
- Hosted a delegation from Bray, Wicklow County Ireland to exchange ideas and build relationships.
- Re-established the Dublin Sister Cities Association Board.

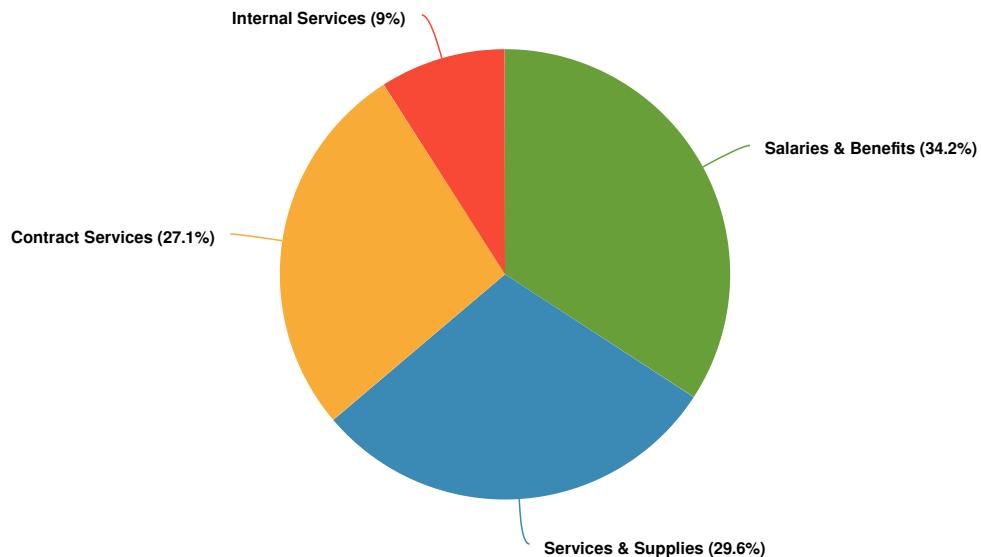
Objectives and Key Performance Measures for Fiscal Year 2024-2025 and 2025-2026

- Provide guidance on the implementation of the City's new Two-Year Strategic Plan.
- Place a measure on the ballot to extend term limits from eight years to 12 years for the Dublin City Council.
- Issue the City's Annual Report on strategic plan efforts along with a budget overview, as well as the annual City Report newsletter to residents in February.
- Participate in the National League of Cities and California League of Cities conferences and activities.
- Oversee the annual allocation of Human Services Grants.
- Participate in Dublin Pride Week activities, the Volunteer Recognition events, and the Inside Dublin programs.



Expenditures by Expense Type

FY2025 Budgeted Expenditures by Expense Type



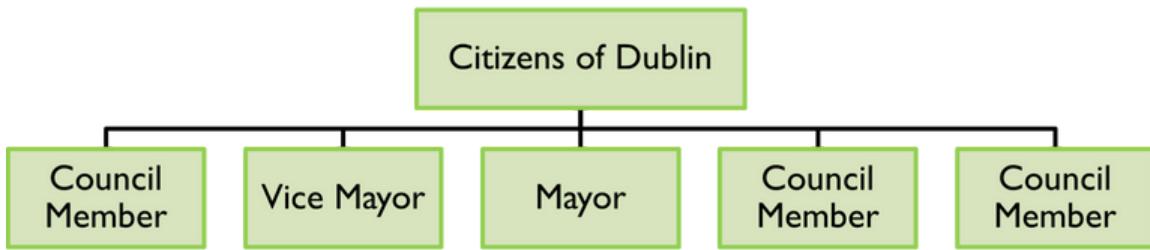
Name	FY2023 Actual	FY2024 Original	FY2024 Revised	FY2025 Proposed	FY2026 Forecast
Expense Objects					
Salaries & Wages	\$91,250	\$106,752	\$106,752	\$100,110	\$103,774
Benefits	\$102,900	\$123,654	\$123,654	\$135,380	\$149,236
Services & Supplies	\$197,943	\$170,363	\$140,363	\$204,198	\$223,698
Internal Services	\$56,068	\$62,034	\$62,034	\$62,339	\$65,844
Contracted Services	\$1,193	\$17,000	\$17,000	\$22,000	\$17,000
Professional Consulting	\$56,513	\$120,000	\$194,749	\$165,000	\$165,000
Total Expense Objects:	\$505,867	\$599,803	\$644,552	\$689,027	\$724,552

Funding

Name	FY2023 Actual	FY2024 Original	FY2024 Revised	FY2025 Proposed	FY2026 Forecast
General Fund	\$505,867	\$599,803	\$644,552	\$689,027	\$724,552
Total General Fund:	\$505,867	\$599,803	\$644,552	\$689,027	\$724,552



Organizational Chart



Personnel Allocation

FY2023 Actual FY2024 Adopted FY2024 Amended FY2025 Budget FY2026 Forecast

Personnel Allocation					
Mayor	1.00	1.00	1.00	1.00	1.00
City Councilmember	4.00	4.00	4.00	4.00	4.00
Total Positions	5.00	5.00	5.00	5.00	5.00



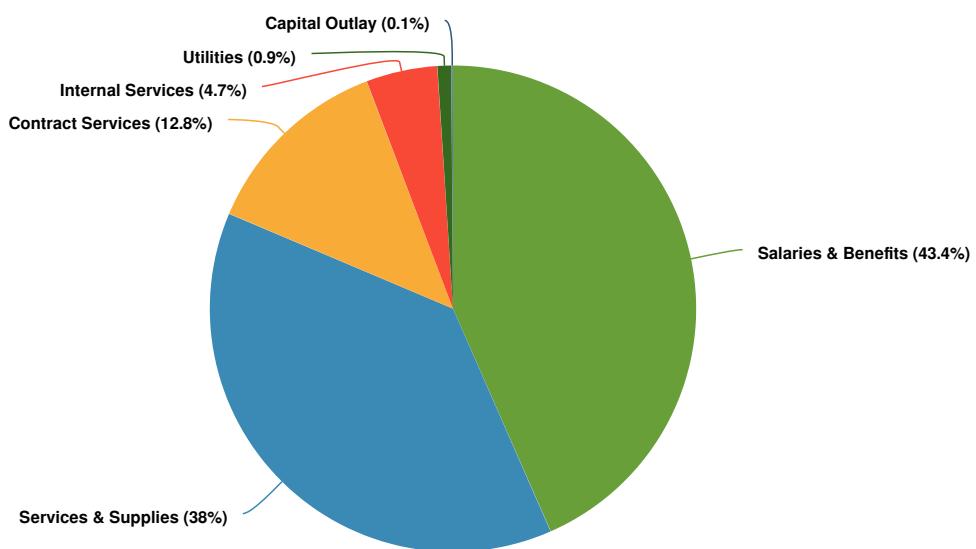


City Manager

The City Manager's Office provides support to all areas of City operations including supervision and evaluation of employees; evaluation of all contract services; enforcement of City Ordinances; provision of advisory recommendations to the City Council on the effective operation of the City; 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 oversight and support services directly to the City Council, as well as the Economic Development, Communications, Information Systems, City Clerk and Human Resources divisions.

Expenditures by Expense Type

FY2025 Budgeted Expenditures by Expense Type



Name	FY2023 Actual	FY2024 Original	FY2024 Revised	FY2025 Proposed	FY2026 Forecast
Expense Objects					
Salaries & Wages	\$3,503,194	\$4,190,891	\$4,250,560	\$4,571,009	\$4,726,238
Benefits	\$1,021,614	\$1,368,928	\$1,368,928	\$1,641,502	\$1,691,513
Services & Supplies	\$2,707,892	\$4,531,777	\$4,739,176	\$5,428,408	\$5,767,144
Internal Service Fund Charges	\$577,364	\$699,095	\$699,095	\$678,578	\$705,061
Utilities	\$144,375	\$229,275	\$229,275	\$132,140	\$137,225
Contracted Services	\$1,183,280	\$2,259,103	\$3,113,449	\$1,438,743	\$1,128,903
Professional Consulting	\$438,337	\$531,990	\$727,494	\$398,700	\$398,700
Capital Outlay	\$448,789	\$26,000	\$38,318	\$14,000	\$14,000
Loans	\$61,440	\$0	\$0		
Interest Payments	\$29,593	\$0	\$0		
Total Expense Objects:	\$10,115,881	\$13,837,058	\$15,166,295	\$14,303,081	\$14,568,784

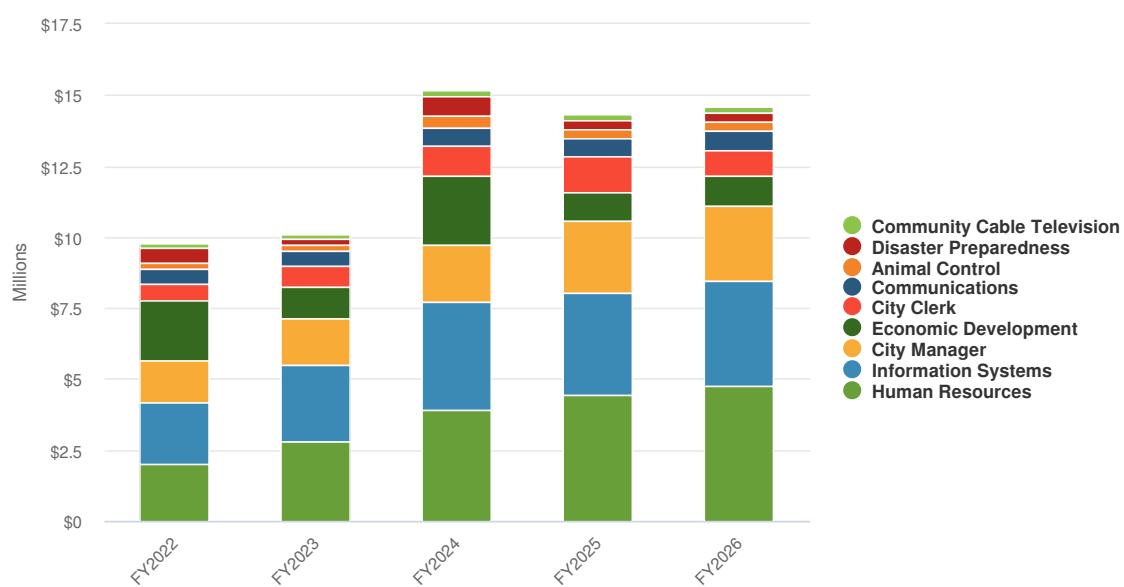


Funding

Name	FY2023 Actual	FY2024 Original	FY2024 Revised	FY2025 Proposed	FY2026 Forecast
General Fund	\$6,718,515	\$8,898,136	\$9,289,654	\$10,488,490	\$10,763,661
General Fund Designated Reserv	\$36,643	\$0	\$184,375	\$0	\$0
Small Business Assistance	\$60,663	\$100,000	\$100,000	\$100,000	\$100,000
Cable TV Facilities	\$44,909	\$35,000	\$46,566	\$35,000	\$35,000
Federal COVID-19 Financial Ast	\$777	\$0	\$0		
American Rescue Plan Act(ARPA)	\$622,613	\$1,074,717	\$1,767,435	\$96,531	\$0
IT Fund	\$2,631,761	\$3,729,206	\$3,778,266	\$3,583,060	\$3,670,123
Total:	\$10,115,881	\$13,837,058	\$15,166,295	\$14,303,081	\$14,568,784

Expenditures by Division

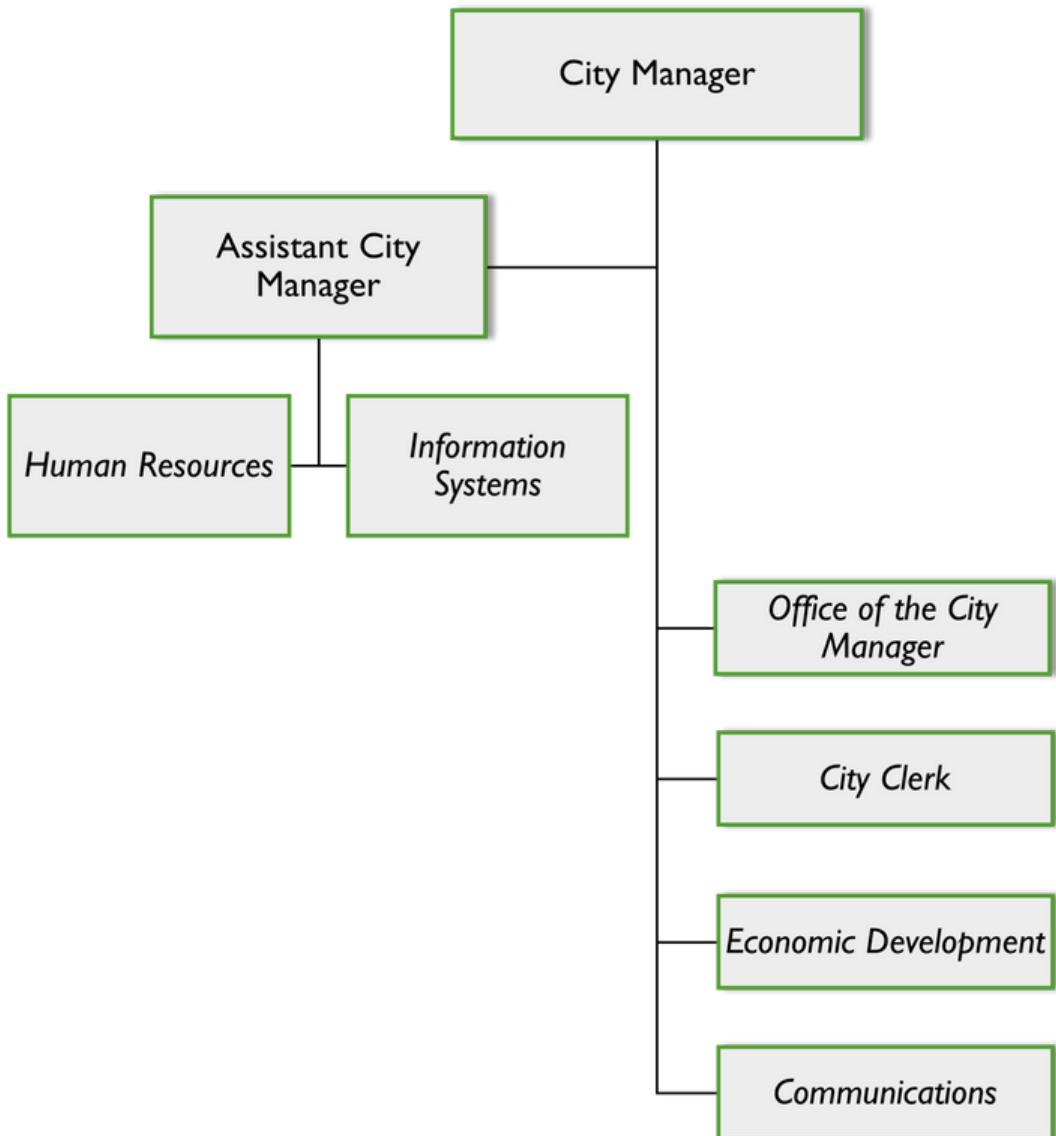
Budgeted and Actual Expenditures by Division



Name	FY2023 Actual	FY2024 Original	FY2024 Revised	FY2025 Proposed	FY2026 Forecast
Expenditures					
City Manager	\$1,627,773	\$1,951,858	\$2,026,105	\$2,543,995	\$2,646,552
City Clerk	\$744,790	\$1,016,879	\$1,078,605	\$1,244,371	\$936,879
Human Resources	\$2,779,464	\$3,688,356	\$3,915,496	\$4,436,103	\$4,769,358
Information Systems	\$2,706,761	\$3,729,206	\$3,778,665	\$3,583,060	\$3,670,123
Economic Development	\$1,112,481	\$1,615,532	\$2,432,557	\$1,020,322	\$1,051,181
Communications	\$527,942	\$619,140	\$619,140	\$674,728	\$685,635
Disaster Preparedness	\$183,430	\$731,737	\$731,737	\$307,769	\$314,665
Animal Control	\$253,869	\$313,224	\$401,298	\$321,605	\$323,265
Community Cable Television	\$179,371	\$171,127	\$182,693	\$171,127	\$171,127
Total Expenditures:	\$10,115,881	\$13,837,058	\$15,166,295	\$14,303,081	\$14,568,784



Organizational Chart



Personnel Allocation

	FY2023 Actual	FY2024 Adopted	FY2024 Amended	FY2025 Budget	FY2026 Forecast
Personnel Allocation					
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	3.00	3.00	3.00	3.00	3.00
Assistant to the City Manager	1.00	1.00	1.00	1.00	1.00
Audio-Visual Specialist	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
Deputy City Manager			1.00	1.00	1.00
Economic Development Director	1.00	1.00			
Economic Development Manager				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	3.00	3.00	3.00	3.00	3.00
Management Fellow (Limited Term)			1.00	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	2.00	2.00
Special Projects Manager	1.00	1.00	1.00	1.00	1.00
Special Projects Manager (Limited Term)	1.00	1.00	1.00	0.00	0.00
Total Positions	26.00	27.00	28.00	28.00	28.00



Office of the City Manager

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.

Accomplishments for 2022-23 and 2023-24

- Made significant progress in the implementation of the City's Two-Year Strategic Plan items. Major efforts included:
 - Amendments to the Downtown Dublin Specific Plan to effectuate the Downtown Preferred Vision.
 - Creation and adoption of a Certified Housing Element.
 - Key public safety efforts, including the addition of a crime technician and a deputy, and implementation of technology to enhance deterrence and crime solving efforts.
 - Development of a new Inclusionary Zoning Ordinance.
 - Completion of an update to the City's Public Facility Fees program.
- Adopted a Legislative Platform for the Dublin City Council.
- Participated in regional legislative efforts with the cities of Livermore, Pleasanton, and San Ramon, as well as the Town of Danville.

Objectives and Key Performance Measures for Fiscal Year 2024-2025 and 2025-2026

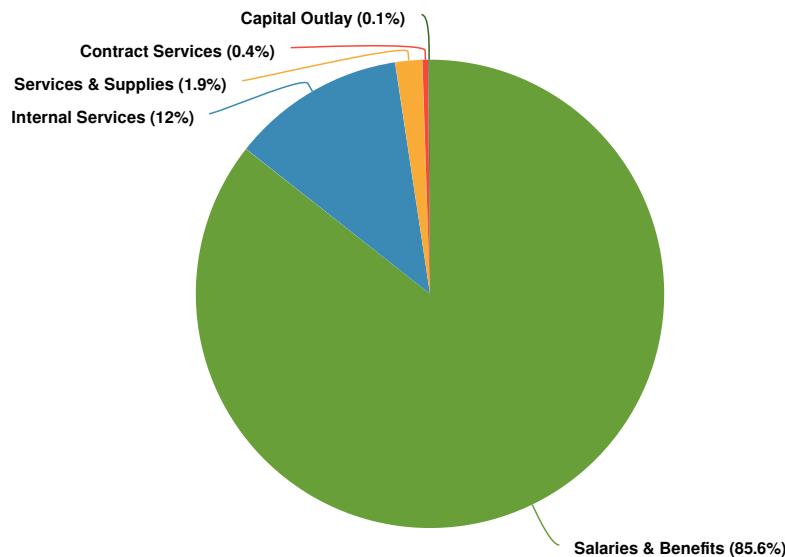
- Implement the new Two-Year Strategic Plan, including providing quarterly progress updates to the City Council.
- Focus on transparency and timely delivery of information to the City Council as well as to residents.

Performance Measure	FY 2024 - 25	FY 2025 - 26
	Projection	Projection
Success rate in ensuring that complete and accurate information is presented in the City Council's agenda packets, measured by the use of SB 343 memos.	95%	95%
Maximum number of days to respond to resident issues / complaints to the City Manager's Office.	1	1



Expenditures by Expense Type

FY2025 Budgeted Expenditures by Expense Type



Name	FY2023 Actual	FY2024 Original	FY2024 Revised	FY2025 Proposed	FY2026 Forecast
Expense Objects					
Salaries & Wages	\$986,542	\$1,187,622	\$1,247,291	\$1,579,454	\$1,633,000
Benefits	\$332,040	\$386,202	\$386,202	\$598,883	\$638,499
Services & Supplies	\$34,845	\$45,770	\$45,770	\$47,370	\$47,470
Internal Service Fund Charges	\$254,761	\$319,264	\$319,264	\$305,288	\$314,583
Contracted Services	\$3,876	\$10,000	\$20,700	\$10,000	\$10,000
Professional Consulting	\$15,238	\$0	\$0		
Capital Outlay	\$472	\$3,000	\$6,878	\$3,000	\$3,000
Total Expense Objects:	\$1,627,773	\$1,951,858	\$2,026,105	\$2,543,995	\$2,646,552

Funding

Name	FY2023 Actual	FY2024 Original	FY2024 Revised	FY2025 Proposed	FY2026 Forecast
General Fund	\$1,454,511	\$1,783,450	\$1,798,028	\$2,447,464	\$2,646,552
American Rescue Plan Act(ARPA)	\$173,262	\$168,408	\$228,077	\$96,531	\$0
Total:	\$1,627,773	\$1,951,858	\$2,026,105	\$2,543,995	\$2,646,552



City Clerk's Office

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 2022-23 and 2023-24

- Successful administration of 2022 General Municipal Election.
- Held two Passport Acceptance Fairs to provide Saturday appointments and hired a part-time Senior Office Assistant as the primary Passport Acceptance Officer.
- Modernized workflow processes and transitioned many processes to be completely electronic through Laserfiche Forms.
- Updated the Write-Once-Read-Many (WORM) Device for Trusted Records System and added a cloud component.
- Held Annual Records Clean-Up Day in April as part of Records and Information Management Month.

Objectives and Key Performance Measures for Fiscal Year 2024-2025 and 2025-2026

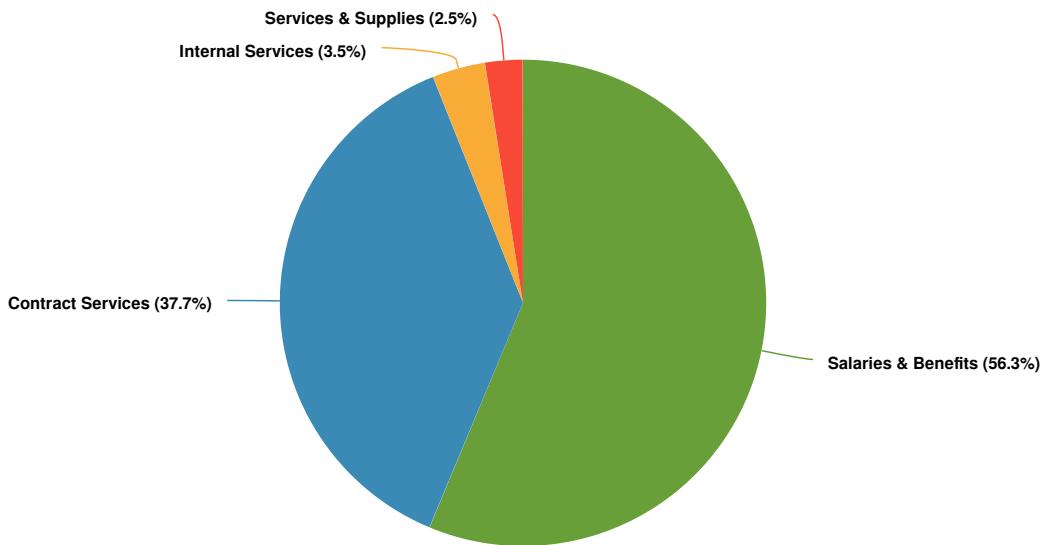
- Prepare and administer the 2024 General Municipal Election.
- Continue to hold two Passport Acceptance Fairs per year and enhance Passport Services by adding an option for photos.
- Continue to increase public access to records via the online records portal.
- Continue Records Management implementation and update documents to reflect the move to electronic records management.
- Complete the implementation of the integration between Laserfiche and Energov.

Performance Measure	FY 2024 - 25	FY 2025 - 26
	Projection	Projection
Records added to or updated in Laserfiche	25,000	30,000
Boxes of paper records destroyed	200	200
Median number of days to fulfill Public Records Requests	7	7
Passport Applications Processed	1,800	1,800



Expenditures by Expense Type

FY2025 Budgeted Expenditures by Expense Type



Name	FY2023 Actual	FY2024 Original	FY2024 Revised	FY2025 Proposed	FY2026 Forecast
Expense Objects					
Salaries & Wages	\$402,924	\$474,788	\$474,788	\$515,952	\$533,901
Benefits	\$133,304	\$152,272	\$152,272	\$184,488	\$187,776
Services & Supplies	\$15,657	\$25,795	\$25,795	\$31,245	\$20,525
Internal Service Fund Charges	\$35,067	\$48,064	\$48,064	\$43,726	\$44,717
Contracted Services	\$156,938	\$313,560	\$375,286	\$466,560	\$147,560
Professional Consulting	\$900	\$2,400	\$2,400	\$2,400	\$2,400
Total Expense Objects:	\$744,790	\$1,016,879	\$1,078,605	\$1,244,371	\$936,879

Funding

Name	FY2023 Actual	FY2024 Original	FY2024 Revised	FY2025 Proposed	FY2026 Forecast
General Fund	\$744,790	\$1,016,879	\$1,078,605	\$1,244,371	\$936,879
Total General Fund:	\$744,790	\$1,016,879	\$1,078,605	\$1,244,371	\$936,879



Communications

The Communications Division conducts media relations and digital content activities as part of its public information efforts, including 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. The Division also supports the Parks and Community Services Department in designing outreach materials such as the Activity Guides and email campaigns, and supports a variety of citywide events in the form of promotion and advertising.

Accomplishments for 2022-23 and 2023-24

- Produced the Mayor's 2022 and 2023 "State of the City" presentations.
- Produced the 2021-2022 and 2022-2023 Dublin Police Services Annual Reports.
- Produced the 2021-2022 and 2022-2023 City Report and Annual Report newsletters.
- Produced the City's four annual activity guides.
- Produced monthly "Backyard Brief" newsletters from the City Manager.
- Produced promotional materials for all the City's events and programs.
- Maintained The Wave website, www.thedublinwave.com (<http://www.thedublinwave.com>), and the City website, www.dublin.ca.gov (<http://www.dublin.ca.gov>).
- Conducted public outreach to inform the community and obtain input on the City's move to district-based elections.
- Conducted public outreach during emergency situations (e.g., brush fires, severe weather).
- Increased video content across social media platforms.
- Created "Spotlight" videos to highlight the work of local businesses.
- Created a documentary, new logo, and branding in support of the City of Dublin's 40th Anniversary.
- Created hundreds of graphics for all social media promotions.
- Incorporated a local connection with special days/proclamations for social media content (e.g., *School of Imagination video during Autism Acceptance Month*).
- Produced documents, including press releases and fliers, in a variety of languages to reach the diverse citizenry.
- Served as Brand Manager for citywide promotions.

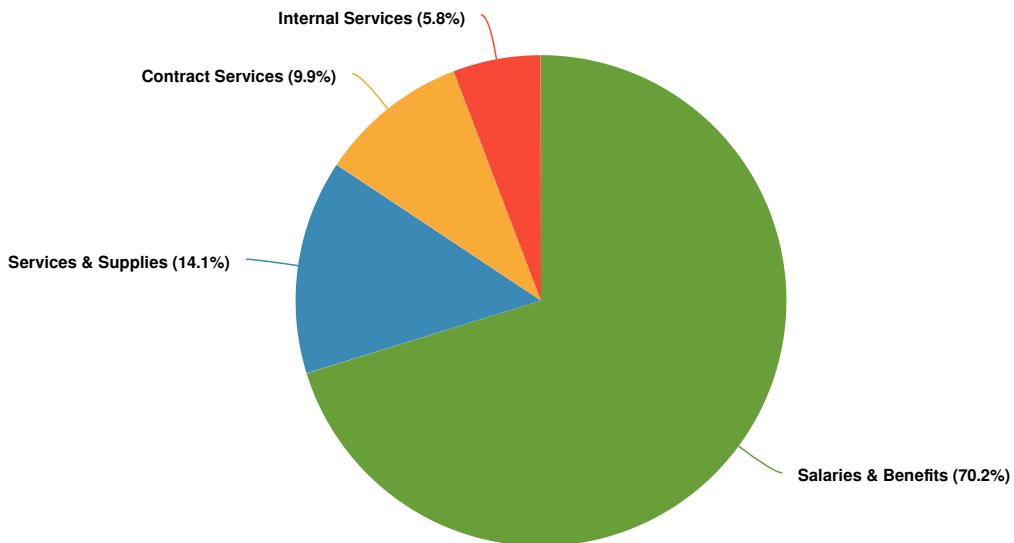
Objectives and Key Performance Measures for Fiscal Year 2024-2025 and 2025-2026

- Collaborate with departments to promote all work being done by the City.
- Obtain a drone license to capture aerial views of projects, parks, trails, etc., for promotional purposes.
- Create explainer videos for the future Dublin Boulevard Extension project and for the Downtown Dublin (Dublin Commons) project.



Expenditures by Expense Type

FY2025 Budgeted Expenditures by Expense Type



Name	FY2023 Actual	FY2024 Original	FY2024 Revised	FY2025 Proposed	FY2026 Forecast
Expense Objects					
Salaries & Wages	\$346,291	\$359,764	\$359,764	\$392,633	\$404,977
Benefits	\$57,955	\$69,748	\$69,748	\$81,080	\$77,668
Services & Supplies	\$56,175	\$78,685	\$78,685	\$95,370	\$97,020
Internal Service Fund Charges	\$33,986	\$38,443	\$38,443	\$39,145	\$39,469
Utilities	\$1,052	\$0	\$0		
Contracted Services	\$13,316	\$72,500	\$72,500	\$66,500	\$66,500
Professional Consulting	\$19,167	\$0	\$0		
Total Expense Objects:	\$527,942	\$619,140	\$619,140	\$674,728	\$685,635

Funding

Name	FY2023 Actual	FY2024 Original	FY2024 Revised	FY2025 Proposed	FY2026 Forecast
General Fund	\$508,775	\$619,140	\$619,140	\$674,728	\$685,635
General Fund Designated Reserv	\$19,167	\$0	\$0		
Total:	\$527,942	\$619,140	\$619,140	\$674,728	\$685,635



Economic Development

The Economic Development Division is responsible for activities 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. Economic Development staff participate in regional 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. Staff also partner 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 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). The division provides support to businesses through programs such as the Commercial Facade Improvement Grant, Outdoor Operations Grant, Shop Local Campaigns, and Small Business Navigator. Additionally, it is actively supporting the Downtown Dublin (Dublin Commons) project, the Dublin Centre project, and the Fallon Road Economic Development Zone.

Beginning in Fiscal Year 2024-2025, the Economic Development Division will assume responsibility for administering the Business License Program.

Accomplishments for 2022-23 and 2023-24

- Initiated the Economic Development Strategy and General Plan Economic Development Element update process including conducting focus groups and surveys to gather feedback from stakeholders, businesses, and the community-at-large.
- Execution of the Business Recovery Playbook (Post-Pandemic Strategic Action Plan) to help business recovery efforts.
- Continued the successful Business Spotlight Series, collaborating with the Communications team to showcase Dublin's small businesses through engaging video content.
- Introduced the Small Business Navigator Program, connecting Dublin's small businesses with essential technical support from qualified service providers.
- Maintained the momentum of the Small Business Webinar Series in partnership with Dublin Police Services, delivering educational sessions on various topics including coaching, branding, graphic design, and business safety.
- Launched the "Dublin Marketplace" loyalty rewards program to invigorate local commerce.
- Distributed the City of Dublin Holiday Gift Guide, providing businesses with affordable advertising opportunities.
- Facilitated industry-specific and general business roundtables, fostering dialogue and collaboration among sectors including fitness, retail, medical, education and recreation, personal services, food and beverage, and manufacturing.
- Provided financial assistance for façade improvement projects for small businesses.
- Managed the Business Concierge Program, responding to more than 200 inquiries.
- Sustained the mobile text program and publication of the bi-monthly Dublin Business Brief.
- Collaborated with Visit Tri-Valley on initiatives like Restaurant Week and Strategic Planning Session.
- Hosted the Business Anniversary event and continued managing the Military Banner Program, honoring local service members.
- Co-hosted the Startup Tri-Valley podcast featuring industry leaders like Saurabh Kumar, CEO of Rezolve.ai, a Dublin-based AI business.
- Supported and sponsored the 1st Annual Tri-Valley Generative AI Summit and the launch of an AI Sessions Series.
- Updated the Massage Establishment Ordinance to enhance safety standards.



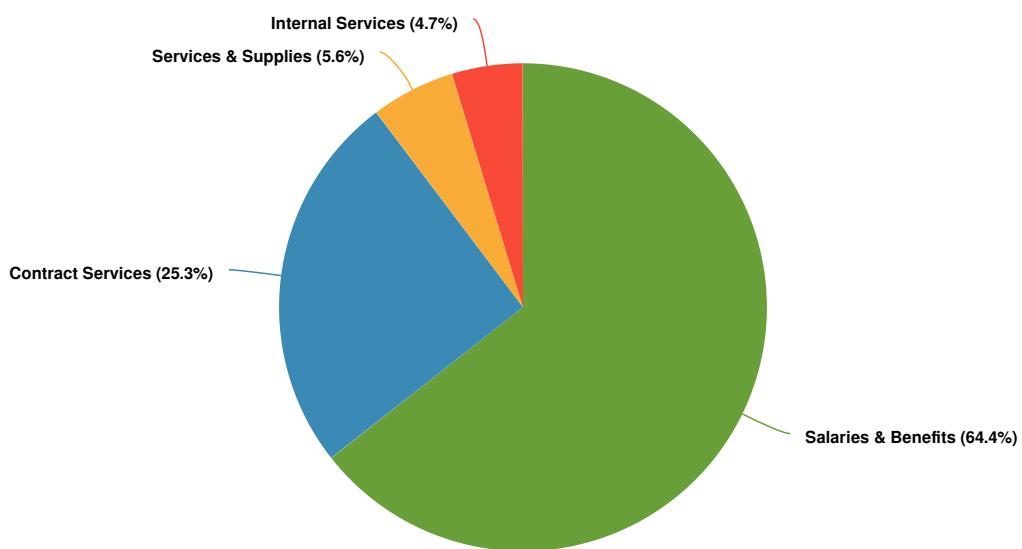
Objectives and Key Performance Measures for Fiscal Year 2024-2025 and 2025-2026

- Bolster the Business Concierge Program and business resources to provide a more enhanced level of support to existing and prospective businesses.
- Implement the updated Economic Development Strategy to diversify and strengthen the City's economic profile.
- Maintain collaboration with property owners east of Fallon Road to progress the extension of Dublin Blvd. and the Fallon Road Economic Development Zone, and associated mitigation strategies and funding avenues.
- Advance the Downtown Dublin (Dublin Commons) project, including the exploration of funding options.
- Advance the Dublin Centre project, including business attraction.

Performance Measure	FY 2024 - 25	FY 2025 - 26
	Projection	Projection
Number of businesses assisted via the Small Business Navigator Program.	10	10
Number of inquiries addressed through the Business Concierge Program.	75	75
Number of events hosted to support local businesses.	5	5

Expenditures by Expense Type

FY2025 Budgeted Expenditures by Expense Type



Name	FY2023 Actual	FY2024 Original	FY2024 Revised	FY2025 Proposed	FY2026 Forecast
Expense Objects					
Salaries & Wages	\$381,729	\$398,250	\$398,250	\$439,329	\$453,695



Name	FY2023 Actual	FY2024 Original	FY2024 Revised	FY2025 Proposed	FY2026 Forecast
Benefits	\$148,078	\$173,418	\$173,418	\$217,901	\$233,187
Services & Supplies	\$58,265	\$65,909	\$65,909	\$56,878	\$56,878
Internal Service Fund Charges	\$32,988	\$39,715	\$39,715	\$47,974	\$49,181
Contracted Services	\$409,936	\$758,240	\$1,390,889	\$258,240	\$258,240
Professional Consulting	\$17,476	\$180,000	\$364,375	\$0	\$0
Capital Outlay	\$3,345	\$0	\$0		
Other	\$60,663	\$0	\$0		
Total Expense Objects:	\$1,112,481	\$1,615,532	\$2,432,557	\$1,020,322	\$1,051,181

Funding

Name	FY2023 Actual	FY2024 Original	FY2024 Revised	FY2025 Proposed	FY2026 Forecast
General Fund	\$666,991	\$1,015,532	\$1,015,532	\$920,322	\$951,181
General Fund Designated Reserv	\$17,476	\$0	\$184,375	\$0	\$0
Small Business Assistance	\$60,663	\$100,000	\$100,000	\$100,000	\$100,000
American Rescue Plan Act(ARPA)	\$367,351	\$500,000	\$1,132,649	\$0	\$0
Total:	\$1,112,481	\$1,615,532	\$2,432,557	\$1,020,322	\$1,051,181



Human Resources

The Human Resources Division oversees the City's employee recruitment and selection, classification, compensation, benefit administration, workplace safety and risk management (ergonomics, workers' compensation, safety compliance), employee training, recognition programs, and related projects.

Accomplishments for 2022-23 and 2023-24

- Administered the City's health and welfare benefit programs electronically via Employee Self Service (ESS).
- Administered the City's recruitment efforts to attract a diverse applicant pool and to hire top talent.
- Implemented new recruitment management software, NeoGov, in July 2023.
- Administered the City's risk management programs and managed the City's Safety Committee.
- Conducted workplace and safety training per the City's Illness Injury and Prevention Plan (IIPP).
- Completed inspections of City property.
- Reviewed and updated administrative policies as statutory changes occurred.
- Assisted in the implementation of the City's new enterprise resource planning (ERP) software, Tyler Munis, in April 2023.
- Implemented an electronic filing system for all personnel files.
- Purged old files in accordance with the revised records retention schedule, destroying more than 1,500 files.
- Oversaw the Fiscal Year 2022-23 employee process (adjustments to personnel benefits) in July 2023.
- Updated the City's Personnel Rules and Benefit Plan.
- Successfully completed Summer Internship Programs in 2022 and 2023.

Objectives and Key Performance Measures for Fiscal Year 2024-2025 and 2025-2026

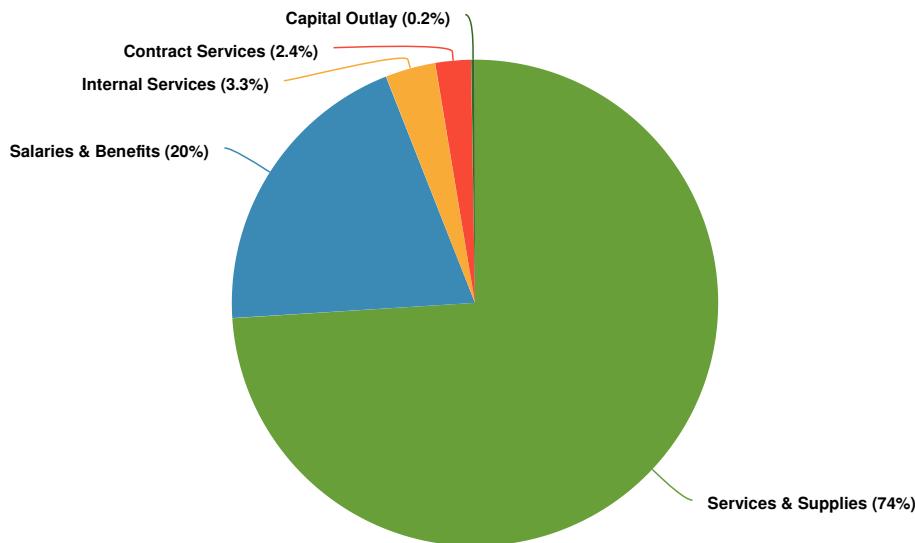
- Implement and train all City employees on the new Workplace Violence Prevention Policy by July 1, 2024.
- Conduct biennial harassment prevention training by October 2024.
- Administer the City's health and welfare benefit programs.
- Continue to engage in best recruitment practices to attract top talent.
- Administer the City's Risk and Safety program.
- Conduct workplace and safety training per the City's Illness Injury and Prevention Plan (IIPP).
- Complete annual City property inspections.
- Assist in implementing measures that bolster the City's diversity, equity, and inclusion (DEI) efforts.

Performance Measure	FY 2024 - 25	FY 2025 - 26
	Projection	Projection
Percent of staff trained in harassment prevention.	100%	100%
Percent of staff trained in the Standardized Emergency Management System (for staff assigned as disaster service workers).	100%	100%



Expenditures by Expense Type

FY2025 Budgeted Expenditures by Expense Type



Name	FY2023 Actual	FY2024 Original	FY2024 Revised	FY2025 Proposed	FY2026 Forecast
Expense Objects					
Salaries & Wages	\$604,475	\$563,743	\$563,743	\$626,285	\$647,993
Benefits	\$156,660	\$205,083	\$205,083	\$262,741	\$263,184
Services & Supplies	\$1,742,232	\$2,628,400	\$2,808,484	\$3,283,087	\$3,586,616
Internal Service Fund Charges	\$124,339	\$163,269	\$163,269	\$148,129	\$155,703
Contracted Services	\$77,729	\$51,861	\$98,917	\$51,861	\$51,861
Professional Consulting	\$70,104	\$53,000	\$53,000	\$53,000	\$53,000
Capital Outlay	\$3,925	\$23,000	\$23,000	\$11,000	\$11,000
Total Expense Objects:	\$2,779,464	\$3,688,356	\$3,915,496	\$4,436,103	\$4,769,358

Funding

Name	FY2023 Actual	FY2024 Original	FY2024 Revised	FY2025 Proposed	FY2026 Forecast
General Fund	\$2,779,464	\$3,688,356	\$3,915,496	\$4,436,103	\$4,769,358
Total General Fund:	\$2,779,464	\$3,688,356	\$3,915,496	\$4,436,103	\$4,769,358



Information Systems

The Information Systems Division 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, the telecommunications phone system, and the overall strategy for delivering information technology (IT) services.

Accomplishments for 2022-23 and 2023-24

- Increased focus and efforts on cybersecurity, including engaging with the City's cybersecurity insurance provider on quarterly security audits.
- Assisted in the design of the Dublin Arts Center's networking, security, and audio-visual (AV) systems.
- Hired an AV Specialist to assist with events, conference and meeting room buildouts, and ongoing AV design and support.
- Completed a design plan to upgrade aging and outdated AV facilities citywide.
- Implemented a new IT Asset Management system to more accurately deploy, track, and replace citywide technology assets.
- Installed a new AT&T Switched Ethernet networking circuit to the Shannon Community Center, Senior Center, Heritage Park, the Corporation Yard, and the Civic Center to increase bandwidth and reliability for those sites' internet and interoffice connectivity.
- Updated the VMWare server farm hardware to increase storage capacity and server performance.
- Rebuilt the Geographic Information System (GIS) server stack to implement new software features; transitioned the GIS function to the Public Works Department.
- Deployed situational cameras at the Civic Center, The Wave, Shannon, Senior, and Heritage facilities.
- Improved intrusion protection and prevention technology, security systems, and forensics abilities at The Wave, resulting in the prevention of several break-ins.



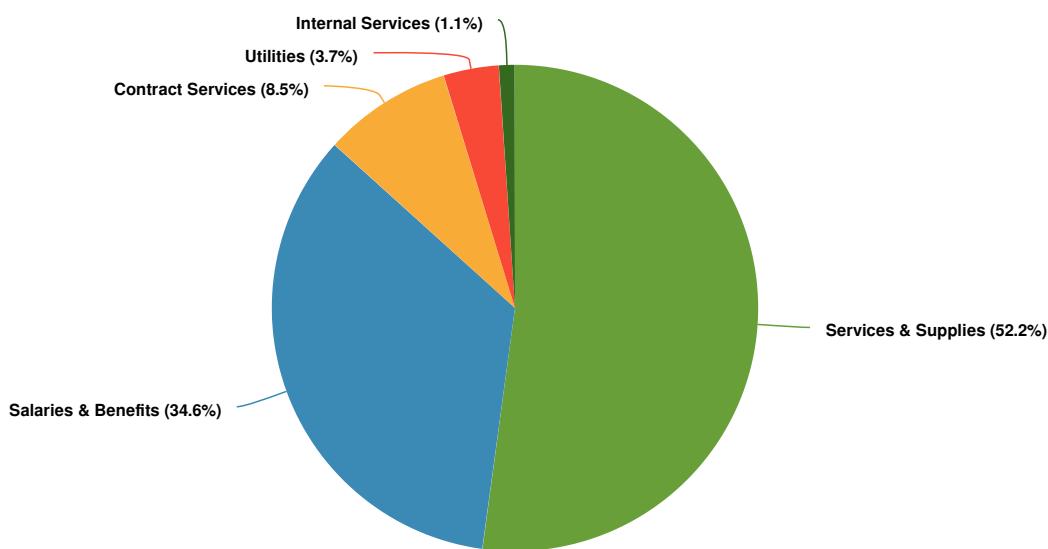
Objectives and Key Performance Measures for Fiscal Year 2024-2025 and 2025-2026

- Implement Mobile Device Management to provide visibility and control over mobile assets.
- Deploy additional situational and security cameras, alarms, and access control systems at Shannon, the Corporation Yard, the Dublin Arts Center, and the Public Safety Complex.
- Assist Dublin Police Services in deploying their "Drone as a First Responder" technology, upgrading citywide situational and license plate reader cameras throughout the City, and testing mobile situational cameras in certain areas.
- Upgrade cybersecurity prevention tools and measures to include proactive monitoring and notification of potentially threatening events that can cause downtime and/or loss of data.
- Develop technology and cybersecurity training standards, practices, and procedures for all City staff, contractors, and vendor-partner personnel.
- Develop and document cybersecurity incident response plans and policies, including cyber use policies, disaster recovery policies, and business continuity policies.

Performance Measure	FY 2024 - 25	FY 2025 - 26
	Projection	Projection
Yearly business hours up-time (availability of City technology infrastructure).	99.9%	99.9%
Average help-desk response time, measured from when a ticket is logged.	4 hours	4 hours

Expenditures by Expense Type

FY2025 Budgeted Expenditures by Expense Type



Name	FY2023 Actual	FY2024 Original	FY2024 Revised	FY2025 Proposed	FY2026 Forecast
Expense Objects					



Name	FY2023 Actual	FY2024 Original	FY2024 Revised	FY2025 Proposed	FY2026 Forecast
Salaries & Wages	\$707,642	\$1,117,120	\$1,117,120	\$968,065	\$1,001,666
Benefits	\$174,568	\$357,002	\$357,002	\$270,134	\$263,063
Services & Supplies	\$797,980	\$1,641,468	\$1,668,782	\$1,868,708	\$1,912,885
Internal Service Fund Charges	\$47,535	\$34,284	\$34,284	\$37,713	\$41,484
Utilities	\$143,323	\$229,275	\$229,275	\$132,140	\$137,225
Contracted Services	\$49,620	\$128,467	\$131,042	\$63,000	\$70,500
Professional Consulting	\$315,453	\$221,590	\$232,719	\$243,300	\$243,300
Capital Outlay	\$441,047	\$0	\$8,441	\$0	\$0
Other	\$29,593	\$0	\$0		
Total Expense Objects:	\$2,706,761	\$3,729,206	\$3,778,665	\$3,583,060	\$3,670,123

Funding

Name	FY2023 Actual	FY2024 Original	FY2024 Revised	FY2025 Proposed	FY2026 Forecast
American Rescue Plan Act(ARPA)	\$75,000	\$0	\$399	\$0	\$0
IT Fund	\$2,631,761	\$3,729,206	\$3,778,266	\$3,583,060	\$3,670,123
Total:	\$2,706,761	\$3,729,206	\$3,778,665	\$3,583,060	\$3,670,123



City Manager - Other Programs

The City Manager - Other Programs budget funds activities that are not allocated to a specific operating department. The following programs are included: Community Television, Disaster Preparedness, and Animal Control. The Community Television function includes 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. The Disaster Preparedness function provides for training and activities for Dublin staff who are designated disaster service workers, and related equipment and supplies. Animal Control services for shelter and enforcement are provided under contract with Alameda County.

Accomplishments for 2022-23 and 2023-24

- Adopted the 2023 Tri-Valley Local Hazard Mitigation Plan.
- Conducted Disaster Preparedness Trainings, including a joint tabletop exercise with Dublin San Ramon Services District (DSRSD).
- Established two Community Emergency Response Team (CERT) cohorts.
- Worked with the Federal Emergency Management Agency (FEMA) on support for the Winter 2022-23 storm response.
- Responded to 48 Potentially Dangerous and Vicious Dog ordinance infractions.

Objectives and Key Performance Measures for Fiscal Year 2024-2025 and 2025-2026

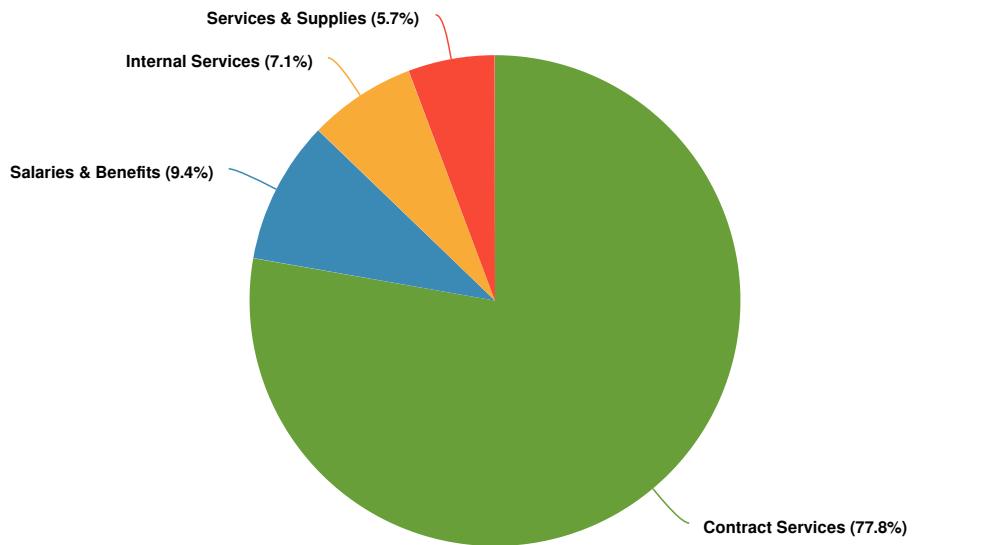
- Conduct Disaster Preparedness Training: Emergency Operation Center Action Planning, Section Chiefs, VEOCI bootcamps, and others.
- Complete Emergency Operations Gap Analysis and create functional annexes to the Emergency Operations Plan (EOP).
- Conduct a full-scale functional Emergency Operations Center exercise.
- Procure necessary supplies and materials for City-operated facilities.
- Establish an annual calendar of community trainings to be offered by Alameda County Fire Department (ACFD).
- Complete upgrade to the City Council Chambers broadcast cameras.

Performance Measure	FY 2024 - 25	FY 2025 - 26
	Projection	Projection
Number of community emergency preparedness training conducted.	4	6
Number of functional emergency operations plan annexes prepared.	2	4



Expenditures by Expense Type

FY2025 Budgeted Expenditures by Expense Type



Name	FY2023 Actual	FY2024 Original	FY2024 Revised	FY2025 Proposed	FY2026 Forecast
Expense Objects					
Salaries & Wages	\$73,591	\$89,604	\$89,604	\$49,292	\$51,006
Benefits	\$19,010	\$25,203	\$25,203	\$26,274	\$28,135
Services & Supplies	\$2,738	\$45,750	\$45,750	\$45,750	\$45,750
Internal Service Fund Charges	\$48,688	\$56,056	\$56,056	\$56,603	\$59,924
Contracted Services	\$471,866	\$924,475	\$1,024,114	\$522,582	\$524,242
Professional Consulting	\$0	\$75,000	\$75,000	\$100,000	\$100,000
Other	\$777	\$0	\$0		
Total Expense Objects:	\$616,670	\$1,216,088	\$1,315,727	\$800,501	\$809,057

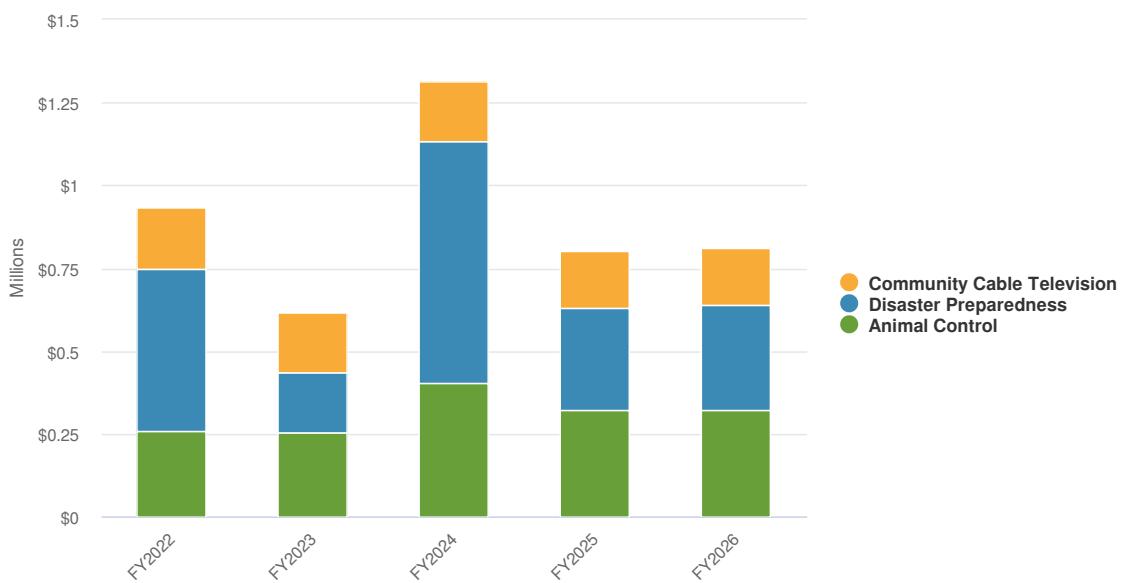
Funding

Name	FY2023 Actual	FY2024 Original	FY2024 Revised	FY2025 Proposed	FY2026 Forecast
General Fund	\$563,984	\$774,779	\$862,853	\$765,501	\$774,057
Cable TV Facilities	\$44,909	\$35,000	\$46,566	\$35,000	\$35,000
Federal COVID-19 Financial Ast	\$777	\$0	\$0		
American Rescue Plan Act(ARPA)	\$7,000	\$406,309	\$406,309	\$0	\$0
Total:	\$616,670	\$1,216,088	\$1,315,727	\$800,501	\$809,057

Expenditures by Division



Budgeted and Actual Expenditures by Division



Name	FY2023 Actual	FY2024 Original	FY2024 Revised	FY2025 Proposed	FY2026 Forecast
Expenditures					
Disaster Preparedness	\$183,430	\$731,737	\$731,737	\$307,769	\$314,665
Animal Control	\$253,869	\$313,224	\$401,298	\$321,605	\$323,265
Community Cable Television	\$179,371	\$171,127	\$182,693	\$171,127	\$171,127
Total Expenditures:	\$616,670	\$1,216,088	\$1,315,727	\$800,501	\$809,057



Animal Control

Expenditures by Expense Type

Name	FY2023 Actual	FY2024 Original	FY2024 Revised	FY2025 Proposed	FY2026 Forecast
Expense Objects					
Contracted Services	\$253,869	\$313,224	\$401,298	\$321,605	\$323,265
Total Expense Objects:	\$253,869	\$313,224	\$401,298	\$321,605	\$323,265

Funding

Name	FY2023 Actual	FY2024 Original	FY2024 Revised	FY2025 Proposed	FY2026 Forecast
General Fund	\$253,869	\$313,224	\$401,298	\$321,605	\$323,265
Total General Fund:	\$253,869	\$313,224	\$401,298	\$321,605	\$323,265



Community Cable Television

Expenditures by Expense Type

Name	FY2023 Actual	FY2024 Original	FY2024 Revised	FY2025 Proposed	FY2026 Forecast
Expense Objects					
Services & Supplies	\$1	\$150	\$150	\$150	\$150
Contracted Services	\$179,370	\$170,977	\$182,543	\$170,977	\$170,977
Total Expense Objects:	\$179,371	\$171,127	\$182,693	\$171,127	\$171,127

Funding

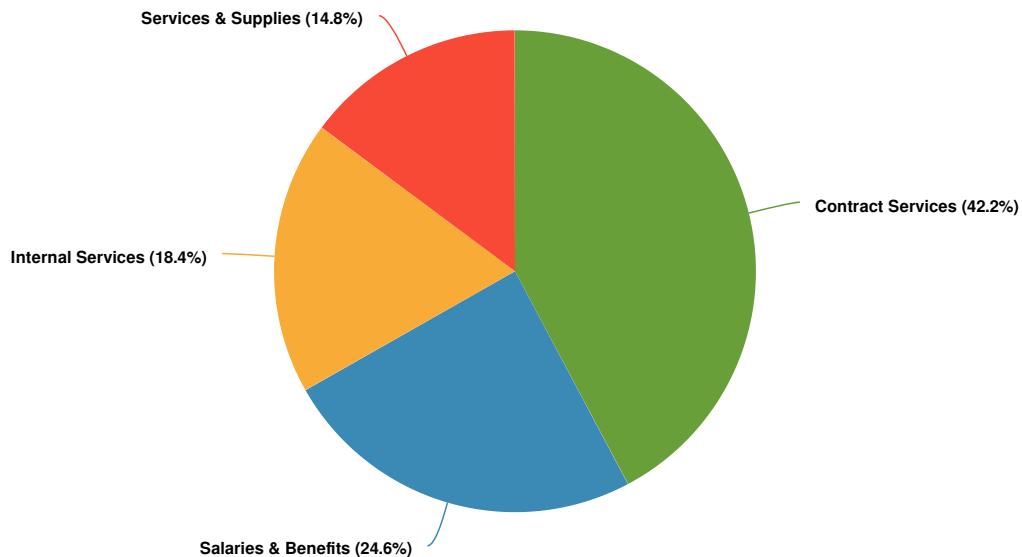
Name	FY2023 Actual	FY2024 Original	FY2024 Revised	FY2025 Proposed	FY2026 Forecast
General Fund	\$134,462	\$136,127	\$136,127	\$136,127	\$136,127
Cable TV Facilities	\$44,909	\$35,000	\$46,566	\$35,000	\$35,000
Total:	\$179,371	\$171,127	\$182,693	\$171,127	\$171,127



Disaster Preparedness

Expenditures by Expense Type

FY2025 Budgeted Expenditures by Expense Type



Name	FY2023 Actual	FY2024 Original	FY2024 Revised	FY2025 Proposed	FY2026 Forecast
Expense Objects					
Salaries & Wages	\$73,591	\$89,604	\$89,604	\$49,292	\$51,006
Benefits	\$19,010	\$25,203	\$25,203	\$26,274	\$28,135
Services & Supplies	\$2,738	\$45,600	\$45,600	\$45,600	\$45,600
Internal Service Fund Charges	\$48,688	\$56,056	\$56,056	\$56,603	\$59,924
Contracted Services	\$38,626	\$440,274	\$440,274	\$30,000	\$30,000
Professional Consulting	\$0	\$75,000	\$75,000	\$100,000	\$100,000
Housing Loans	\$777	\$0	\$0		
Total Expense Objects:	\$183,430	\$731,737	\$731,737	\$307,769	\$314,665

Funding

Name	FY2023 Actual	FY2024 Original	FY2024 Revised	FY2025 Proposed	FY2026 Forecast
General Fund	\$175,653	\$325,428	\$325,428	\$307,769	\$314,665
Federal COVID-19 Financial Ast	\$777	\$0	\$0		
American Rescue Plan Act(ARPA)	\$7,000	\$406,309	\$406,309	\$0	\$0
Total:	\$183,430	\$731,737	\$731,737	\$307,769	\$314,665



City Attorney

The City contracts with an outside firm, Redwood Public Law, 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 2022-23 and 2023-24

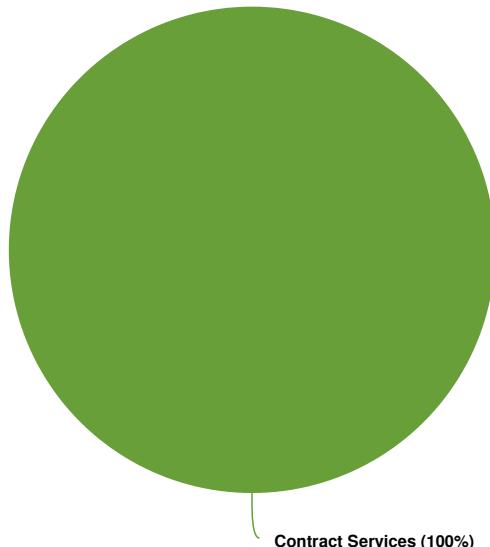
- Provided legal support for City Council initiatives.

Objectives and Key Performance Measures for Fiscal Year 2024-2025 and 2025-2026

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

Expenditures by Expense Type

FY2025 Budgeted Expenditures by Expense Type



Name	FY2023 Actual	FY2024 Original	FY2024 Revised	FY2025 Proposed	FY2026 Forecast
Expense Objects					
Professional Consulting	\$670,652	\$985,000	\$999,415	\$985,000	\$985,000
Total Expense Objects:	\$670,652	\$985,000	\$999,415	\$985,000	\$985,000

Funding



Name	FY2023 Actual	FY2024 Original	FY2024 Revised	FY2025 Proposed	FY2026 Forecast
General Fund	\$485,487	\$725,000	\$739,415	\$725,000	\$725,000
Developer Deposit	\$169,036	\$200,000	\$200,000	\$200,000	\$200,000
Affordable Housing Fund	\$16,128	\$60,000	\$60,000	\$60,000	\$60,000
Total:	\$670,652	\$985,000	\$999,415	\$985,000	\$985,000

Organizational Chart



Finance Department

The Finance Department is responsible for budget, treasury, accounting, financial reporting, and payroll. Finance staff oversee the implementation and use of the Enterprise Resource System, the administration of community facilities districts in Dublin, and City debt management.

Accomplishments for 2022-23 and 2023-24

- Successfully converted to the Tyler Munis Financial system, which went live in July 2022.
- Successfully converted to the Tyler Munis Human Capital Management, which went live in April 2023.
- Issued bonds on behalf of the Dublin Crossing Community Facilities District.
- Established the Dublin Ranch Community Facilities Districts.
- Completed Fiscal Year 2022-23 in a surplus position, and prepared a balanced budget for Fiscal Year 2023-24 in conjunction with all other departments.
- Received the Certificate of Achievement for Excellence in Financial Reporting from the Government Finance Officers Association (GFOA) for the City's Annual Comprehensive Financial Report for the Fiscal Year 2022-23.
- Conducted a comprehensive user fee study.
- Implemented an electronic purchase order workflow/approval process.

Objectives and Key Performance Measures for Fiscal Year 2024-2025 and 2025-2026

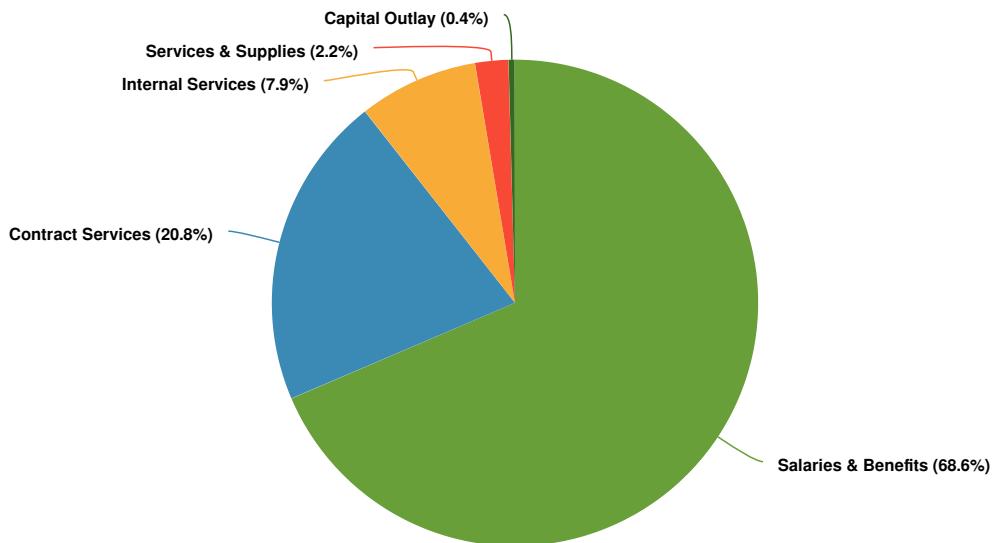
- Propose a balanced General Fund budget for Fiscal Years 2024-25 and 2025-26.
- Assure fiscal accountability to the public, in compliance with established accounting standards.
- Provide financial oversight and administer all accounting functions with efficiency and accuracy.
- Review and update the City's Internal Service Equipment Replacement funds to account for aging infrastructure.

Performance Measure	FY 2024 - 25	FY 2025 - 26
	Projection	Projection
Receive Unqualified Audit Opinion.	Yes	Yes
Receive Distinguished Budget Presentation award from GFOA.	Yes	Yes
Consecutive years receiving award for GFOA's Excellence in Financial Reporting.	34	35
Average number of days from approved invoice received to check issuance.	4	4
Average number of days from customer payment received to cash receipt posting.	7	7
Percent of State Controller's annual finance reports completed and filed by deadlines.	100%	100%



Expenditures by Expense Type

Budgeted Expenditures by Expense Type



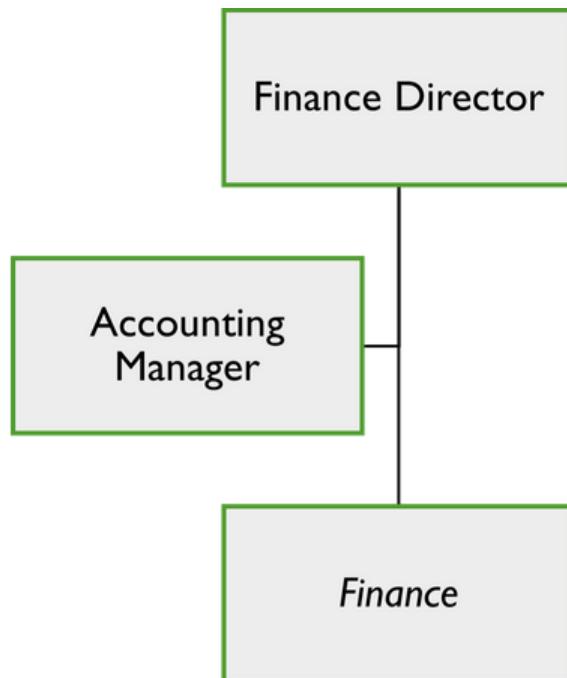
Name	FY2023 Actual	FY2024 Original	FY2024 Revised	FY2025 Proposed	FY2026 Forecast
Expense Objects					
Salaries & Wages	\$1,278,738	\$1,223,780	\$1,223,780	\$1,202,352	\$1,244,078
Benefits	\$457,929	\$486,423	\$486,423	\$455,688	\$464,922
Services & Supplies	\$18,989	\$51,890	\$51,890	\$53,507	\$55,210
Internal Services	\$144,391	\$200,473	\$200,473	\$192,175	\$197,205
Contracted Services	\$169,910	\$16,550	\$128,653	\$17,378	\$18,251
Professional Consulting	\$79,474	\$538,500	\$571,462	\$486,675	\$511,009
Capital Outlay	\$0	\$10,000	\$10,000	\$10,000	\$10,000
Total Expense Objects:	\$2,149,430	\$2,527,616	\$2,672,681	\$2,417,775	\$2,500,675

Funding

Name	FY2023 Actual	FY2024 Original	FY2024 Revised	FY2025 Proposed	FY2026 Forecast
General Fund	\$2,149,430	\$2,527,616	\$2,672,681	\$2,417,775	\$2,500,675
Total General Fund:	\$2,149,430	\$2,527,616	\$2,672,681	\$2,417,775	\$2,500,675



Organizational Chart



FY2023 Actual	FY2024 Adopted	FY2024 Amended	FY2025 Budget	FY2026 Forecast
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Personnel Allocation					
Finance Director	1.00	1.00	1.00	1.00	1.00
Accountant	1.00	1.00	1.00	1.00	1.00
Accounting Manager				1.00	1.00
Asst. Finance Director	1.00	1.00	0.00	0.00	0.00
Financial Analyst	1.00	1.00	1.00	1.00	1.00
Management Analyst II	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
Senior Office Assistant	1.00	1.00	1.00	1.00	1.00
Total Positions	8.00	8.00	8.00	8.00	8.00



Non-Departmental

The Non-Departmental budget accounts for activities that are managed by staff across various departments, including funding for the Dougherty Regional Fire Authority (a closed benefit plan), Library Services and Human Services programs, and Non-Departmental Other (asset replacements, General Fund projects using reserves, administrative fees, etc).

Accomplishments for 2022-23 and 2023-24

- Continued to make additional payments towards the City's unfunded retirement costs.
- Made an additional \$3.46 million payment to reduce the City's share of the Dougherty Regional Fire Authority Unfunded Pension Liability.
- Conducted a Human Services Needs Assessment.
- Conducted an actuarial update on the City's Other Post-Employment Benefit Plan.
- Contributed \$2 million annually to the City's Equipment Replacement Fund for preventative maintenance.
- Continued to fund additional hours of operation of the Dublin Library.
- Purchased replacement vehicles in the City's fleet.
- Continued to provide American Rescue Plan Act (ARPA) funds to the community.

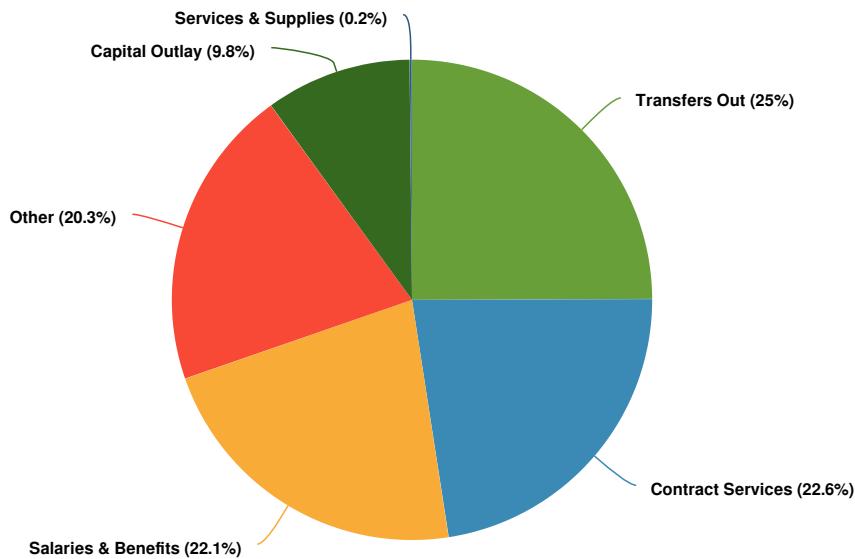
Objectives and Key Performance Measures for Fiscal Year 2024-2025 and 2025-2026

- Contribute annually to the City's Equipment Replacement Fund for preventative maintenance costs
- Conduct a new actuarial update on the City's Other Post-Employment Benefit Plan.
- Procure necessary replacement assets, as well as new supplies and materials, for City-operated facilities



Expenditures by Expense Type

FY2025 Budgeted Expenditures by Expense Type



Name	FY2023 Actual	FY2024 Original	FY2024 Revised	FY2025 Proposed	FY2026 Forecast
Expense Objects					
Salaries & Wages	\$250	\$6,000	\$6,000	\$0	\$0
Benefits	\$5,249,108	\$2,787,022	\$2,787,022	\$1,816,973	\$1,898,200
Services & Supplies	\$11,092	\$17,900	\$18,102	\$12,900	\$12,900
Utilities	\$423	\$0	\$0		
Contracted Services	\$1,738,125	\$1,659,949	\$1,819,194	\$1,656,436	\$1,692,765
Professional Consulting	\$95,439	\$195,000	\$217,063	\$201,000	\$199,500
Capital Outlay	\$2,945,749	\$567,500	\$1,255,674	\$807,900	\$699,790
Other	\$1,939,678	\$1,715,760	\$1,675,650	\$1,668,650	\$1,665,250
Transfers Out	\$2,052,760	\$2,056,600	\$2,056,600	\$2,050,000	\$2,050,000
Total Expense Objects:	\$14,032,624	\$9,005,731	\$9,835,306	\$8,213,859	\$8,218,405

Funding

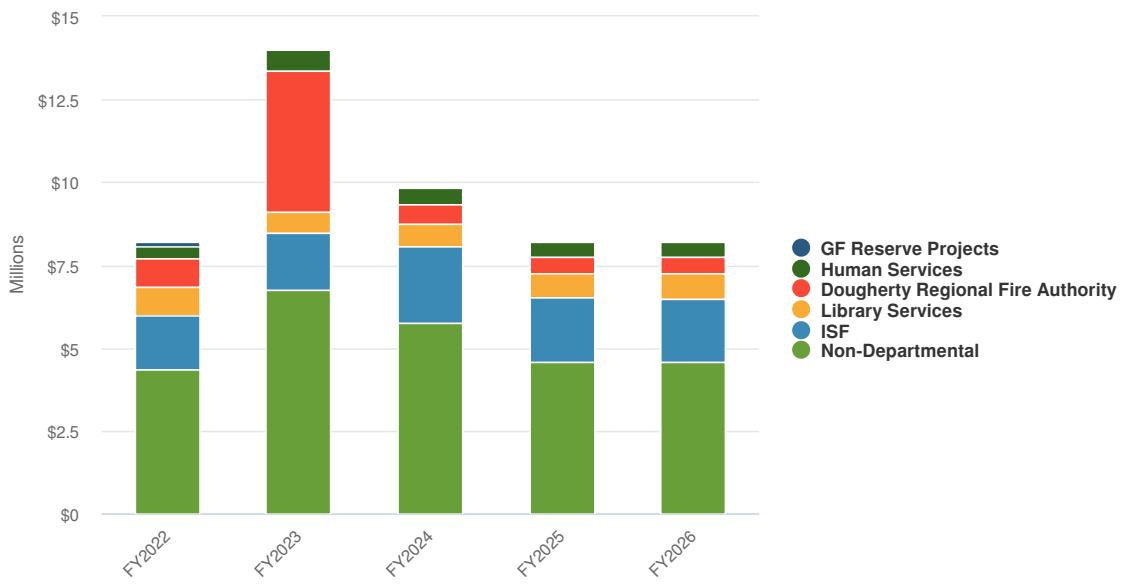
Name	FY2023 Actual	FY2024 Original	FY2024 Revised	FY2025 Proposed	FY2026 Forecast
General Fund	\$9,039,140	\$6,882,231	\$6,956,192	\$5,793,459	\$5,847,320
General Fund Designated Reserv	\$32,981	\$0	\$0		
Vehicle Abatement	\$29,382	\$50,000	\$50,000	\$50,000	\$50,000
Affordable Housing Fund	\$0	\$8,000	\$8,000	\$8,000	\$8,000
Community Development Block Gr	\$307,484	\$105,600	\$115,395	\$105,600	\$105,600
American Rescue Plan Act(ARPA)	\$163,000	\$163,000	\$186,595	\$163,000	\$163,000
Federal Grants - General	\$389,481	\$0	\$0	\$0	
Community Park Improvements	\$10,650	\$0	\$0		



Name	FY2023 Actual	FY2024 Original	FY2024 Revised	FY2025 Proposed	FY2026 Forecast
Neighborhood Park Improvements	\$1,600	\$0	\$9,050	\$0	\$0
Fire Impact Fees	\$200,000	\$100,000	\$100,000	\$50,000	\$50,000
EDTIF Category 1	\$0	\$50,000	\$75,000	\$50,000	\$50,000
EDTIF Category 2	\$3,059	\$10,000	\$10,000	\$10,000	\$10,000
Vehicles Replacement	\$470,578	\$207,000	\$558,377	\$538,000	\$540,000
Facilities Replacement	\$2,178,806	\$0	\$60,000	\$0	\$0
Equipment Replacement	\$286,387	\$360,500	\$637,297	\$269,900	\$159,790
IT Fund	\$3,478	\$0	\$0		
Retiree Health	\$916,598	\$1,069,400	\$1,069,400	\$1,175,900	\$1,234,695
Total:	\$14,032,624	\$9,005,731	\$9,835,306	\$8,213,859	\$8,218,405

Expenditures by Division

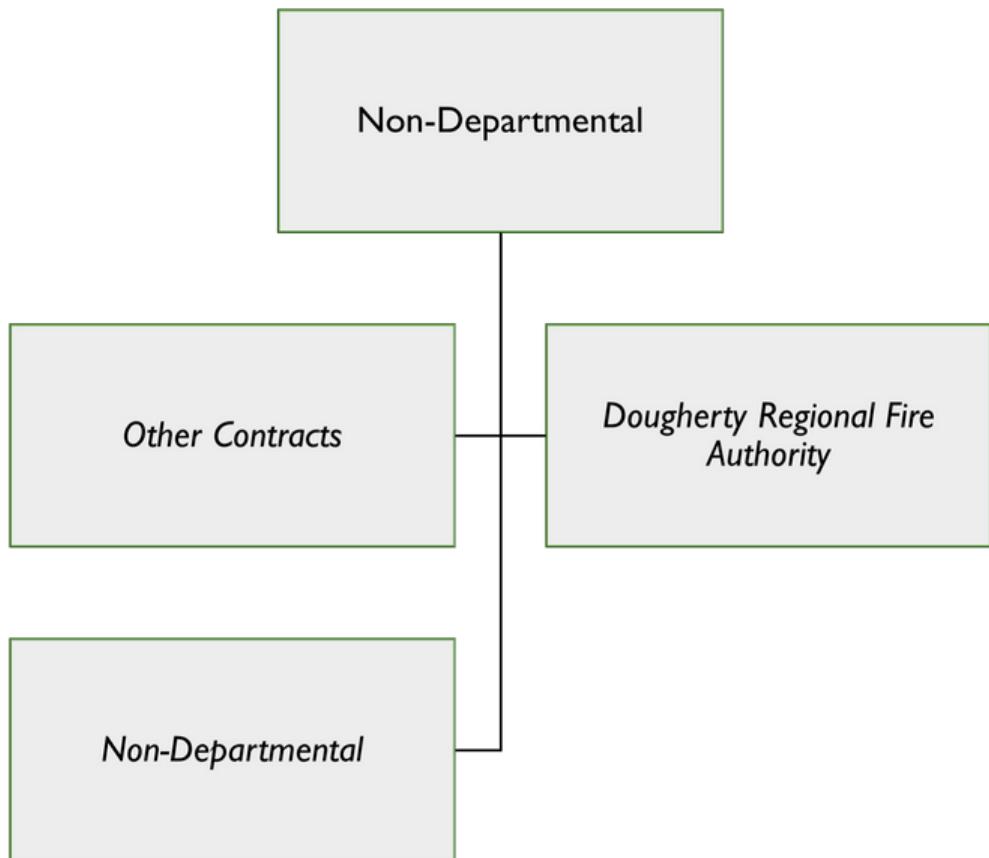
Budgeted and Actual Expenditures by Division



Name	FY2023 Actual	FY2024 Original	FY2024 Revised	FY2025 Proposed	FY2026 Forecast
Expenditures					
Non-Departmental	\$6,763,337	\$5,672,050	\$5,755,382	\$4,562,150	\$4,563,750
Human Services	\$622,383	\$453,490	\$511,558	\$454,000	\$454,000
Library Services	\$638,823	\$671,349	\$671,349	\$708,836	\$740,165
Dougherty Regional Fire Authority	\$4,254,392	\$571,942	\$571,942	\$505,073	\$526,005
ISF	\$1,720,708	\$1,636,900	\$2,325,074	\$1,983,800	\$1,934,485
GF Reserve Projects	\$32,981	\$0	\$0		
Total Expenditures:	\$14,032,624	\$9,005,731	\$9,835,306	\$8,213,859	\$8,218,405



Organizational Chart



Dougherty Regional Fire Authority

The Non-Departmental Other 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. In addition, 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.

Expenditures by Expense Type

Name	FY2023 Actual	FY2024 Original	FY2024 Revised	FY2025 Proposed	FY2026 Forecast
Benefits	\$4,249,992	\$571,942	\$571,942	\$499,073	\$521,505
Professional Consulting	\$4,400	\$0	\$0	\$6,000	\$4,500
Total:	\$4,254,392	\$571,942	\$571,942	\$505,073	\$526,005

Funding

Name	FY2023 Actual	FY2024 Original	FY2024 Revised	FY2025 Proposed	FY2026 Forecast
General Fund	\$4,254,392	\$571,942	\$571,942	\$505,073	\$526,005
Total General Fund:	\$4,254,392	\$571,942	\$571,942	\$505,073	\$526,005



Human Services

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

Expenditures by Expense Type

Name	FY2023 Actual	FY2024 Original	FY2024 Revised	FY2025 Proposed	FY2026 Forecast
Salaries & Wages	\$250	\$6,000	\$6,000	\$0	\$0
Benefits	\$7	\$180	\$180	\$0	\$0
Services & Supplies	\$2,101	\$2,400	\$2,602	\$2,400	\$2,400
Contracted Services	\$606,954	\$431,000	\$488,866	\$437,600	\$437,600
Contribution to Other Agency	\$13,071	\$13,910	\$13,910	\$14,000	\$14,000
Total:	\$622,383	\$453,490	\$511,558	\$454,000	\$454,000

Funding

Name	FY2023 Actual	FY2024 Original	FY2024 Revised	FY2025 Proposed	FY2026 Forecast
General Fund	\$151,899	\$183,490	\$208,168	\$177,400	\$177,400
Affordable Housing Fund	\$0	\$8,000	\$8,000	\$8,000	\$8,000
Community Development Block Gr	\$307,484	\$99,000	\$108,795	\$105,600	\$105,600
American Rescue Plan Act(ARPA)	\$163,000	\$163,000	\$186,595	\$163,000	\$163,000
Total:	\$622,383	\$453,490	\$511,558	\$454,000	\$454,000



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.

Expenditures by Expense Type

Name	FY2023 Actual	FY2024 Original	FY2024 Revised	FY2025 Proposed	FY2026 Forecast
Utilities	\$423	\$0	\$0		
Contracted Services	\$638,400	\$671,349	\$671,349	\$708,836	\$740,165
Total:	\$638,823	\$671,349	\$671,349	\$708,836	\$740,165

Funding

Name	FY2023 Actual	FY2024 Original	FY2024 Revised	FY2025 Proposed	FY2026 Forecast
General Fund	\$638,823	\$671,349	\$671,349	\$708,836	\$740,165
Total General Fund:	\$638,823	\$671,349	\$671,349	\$708,836	\$740,165



Non-Departmental Other

The Non-Departmental Other 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.

Expenditures by Expense Type

Name	FY2023 Actual	FY2024 Original	FY2024 Revised	FY2025 Proposed	FY2026 Forecast
Benefits	\$999,108	\$2,214,900	\$2,214,900	\$1,317,900	\$1,376,695
Services & Supplies	\$8,991	\$15,500	\$15,500	\$10,500	\$10,500
Contracted Services	\$492,772	\$557,600	\$658,979	\$510,000	\$515,000
Professional Consulting	\$91,039	\$195,000	\$217,063	\$195,000	\$195,000
Capital outlay - Expendable	\$68,183	\$0	\$60,000	\$0	\$0
Capital Outlay - ISF	\$742,428	\$567,500	\$1,195,674	\$807,900	\$699,790
Capital Outlay - Depreciation	\$2,135,139	\$0	\$0		
Budgeted Contingency	\$0	\$210,000	\$210,000	\$210,000	\$210,000
Miscellaneous	\$593,557	\$160,000	\$119,890	\$110,000	\$110,000
Interest Payments	\$678,050	\$651,850	\$651,850	\$624,650	\$596,250
Principal Payments	\$655,000	\$680,000	\$680,000	\$710,000	\$735,000
Transfers Out	\$2,052,760	\$2,056,600	\$2,056,600	\$2,050,000	\$2,050,000
Total:	\$8,517,027	\$7,308,950	\$8,080,457	\$6,545,950	\$6,498,235

Funding

Name	FY2023 Actual	FY2024 Original	FY2024 Revised	FY2025 Proposed	FY2026 Forecast
General Funds	\$4,027,008	\$5,455,450	\$5,504,732	\$4,402,150	\$4,403,750
Vehicle Abatement	\$29,382	\$50,000	\$50,000	\$50,000	\$50,000
Community Development Block Gr	\$0	\$6,600	\$6,600	\$0	\$0
Federal Grants - General	\$389,481	\$0	\$0	\$0	
Community Park Improvements	\$10,650	\$0	\$0		
Neighborhood Park Improvements	\$1,600	\$0	\$9,050	\$0	\$0
Fire Impact Fees	\$200,000	\$100,000	\$100,000	\$50,000	\$50,000
EDTIF Category 1	\$0	\$50,000	\$75,000	\$50,000	\$50,000
EDTIF Category 2	\$3,059	\$10,000	\$10,000	\$10,000	\$10,000
Vehicles Replacement	\$470,578	\$207,000	\$558,377	\$538,000	\$540,000
Facilities Replacement	\$2,178,806	\$0	\$60,000	\$0	\$0
Equipment Replacement	\$286,387	\$360,500	\$637,297	\$269,900	\$159,790
IT Fund	\$3,478	\$0	\$0		
Retiree Health	\$916,598	\$1,069,400	\$1,069,400	\$1,175,900	\$1,234,695
Total:	\$8,517,027	\$7,308,950	\$8,080,457	\$6,545,950	\$6,498,235



Community Development

The Community Development Department consists of four divisions: Building and Safety, Planning, Housing, and Code Enforcement. Oversight and coordination of the activities of the four 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 are environmentally sustainable for a deserving community, that the buildings are safe, efficient, and constructed in accordance with internationally recognized standards, that the housing needs of all residents are addressed, and that property within the City is maintained in accordance with the standards established by the Dublin Municipal Code.

Accomplishments for 2022-23 and 2023-24

- Prepared the 2023-2031 Housing Element.
- Prepared updates to the Inclusionary Zoning Ordinance and Non-Residential Development Affordable Housing Impact Fees and updated the methodology for establishing Affordable Housing In-Lieu Fees.
- Prepared amendments to the Downtown Dublin Specific Plan to implement the Preferred Plan approved by the City Council.
- Processed the development application for The DC project which implements the Preferred Plan approved by the City Council.
- Implemented EnerGov as the City's new permit system for managing, tracking, and monitoring development activities.
- Facilitated the production of 414 affordable housing units for seniors and families.
- Prepared Construction and Fire Code Amendments for the adoption of the 2022 Edition of the California Building and Standards Codes.
- Prepared amendments to the Green Building Code to include requirements for the use of low carbon concrete.
- Consolidated Code Enforcement activities for Building, Planning, Housing, Public Works, and Fire Prevention into a single division.
- Facilitated new construction starts (over 500 new dwelling units).
- Facilitated new construction completions (over 700 new dwelling units, Grafton Plaza, Dublin Nissan and Infinity).



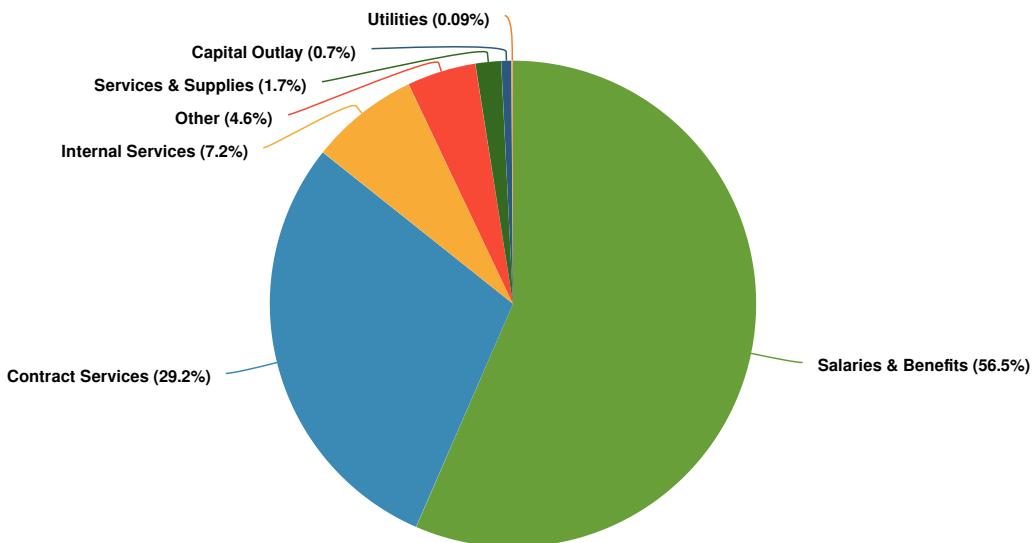
Objectives and Key Performance Measures for Fiscal Year 2024-2025 and 2025-2026

- Implement the 2023-2031 Housing Element Programs.
- Facilitate the acquisition of Transit Center Site D-1 for an affordable housing development.
- Revise the City's First Time Homebuyer Loan Program.
- Update the City's Guide to the Inclusionary Zoning Regulations.
- Update the City's Construction and Fire Codes in accordance with State law and the 2025 Edition of the California Building and Standards Codes
- Advance senior and assisted living projects as developers prepare building permits.

Performance Measure	FY 2024 - 25	FY 2025 - 26
	Projection	Projection
Building permits issued.	2,500	2,600
New dwelling units started.	221	328
New dwelling units finalized.	795	283
New First Time Homebuyer Loans processed.	6	6

Expenditures by Expense Type

FY2025 Budgeted Expenditures by Expense Type



Name	FY2023 Actual	FY2024 Original	FY2024 Revised	FY2025 Proposed	FY2026 Forecast
Expense Objects					
Salaries & Wages	\$2,322,274	\$2,593,067	\$2,593,067	\$2,858,358	\$2,957,546
Benefits	\$745,650	\$874,193	\$874,193	\$1,080,604	\$1,145,007
Services & Supplies	\$49,324	\$86,269	\$86,269	\$118,258	\$102,124
Internal Services	\$440,313	\$533,930	\$533,930	\$503,352	\$519,508
Utilities	\$1,615	\$4,620	\$4,620	\$6,540	\$6,540



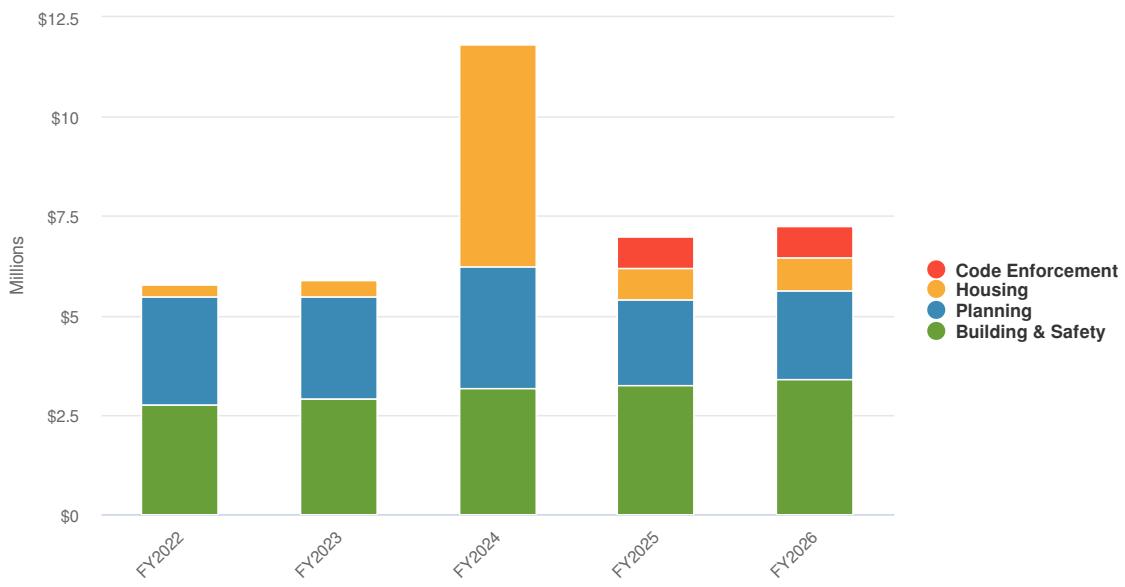
Name	FY2023 Actual	FY2024 Original	FY2024 Revised	FY2025 Proposed	FY2026 Forecast
Contracted Services	\$1,541,629	\$1,632,578	\$1,799,005	\$1,683,250	\$1,783,345
Professional Consulting	\$778,466	\$389,223	\$903,285	\$351,444	\$351,444
Capital Outlay	\$2,620	\$2,000	\$10,563	\$47,000	\$47,000
Other	\$0	\$160,000	\$4,998,450	\$320,000	\$320,000
Total Expense Objects:	\$5,881,891	\$6,275,880	\$11,803,381	\$6,968,805	\$7,232,514

Funding

Name	FY2023 Actual	FY2024 Original	FY2024 Revised	FY2025 Proposed	FY2026 Forecast
General Fund	\$4,646,100	\$5,173,287	\$5,357,860	\$5,908,423	\$6,155,887
Developer Deposit	\$615,750	\$469,673	\$441,168	\$252,444	\$252,444
Affordable Housing Fund	\$396,549	\$632,920	\$5,189,852	\$807,938	\$824,183
Community Development Block Gr	\$0	\$0	\$219,130	\$0	\$0
American Rescue Plan Act(ARPA)	\$0	\$0	\$593,941	\$0	\$0
Building Homes and Jobs Act	\$837	\$0	\$998	\$0	\$0
State Housing Grant	\$222,655	\$0	\$432	\$0	\$0
Total:	\$5,881,891	\$6,275,880	\$11,803,381	\$6,968,805	\$7,232,514

Expenditures by Division

Budgeted and Actual Expenditures by Division



Name	FY2023 Actual	FY2024 Original	FY2024 Revised	FY2025 Proposed	FY2026 Forecast
Expenditures					
Housing	\$397,034	\$632,920	\$5,568,302	\$807,938	\$824,183
Planning	\$2,579,919	\$2,629,651	\$3,078,207	\$2,137,286	\$2,220,095
Building & Safety	\$2,904,937	\$3,013,309	\$3,156,872	\$3,254,509	\$3,410,434



Name	FY2023 Actual	FY2024 Original	FY2024 Revised	FY2025 Proposed	FY2026 Forecast
Code Enforcement	\$0	\$0	\$0	\$769,072	\$777,802
Total Expenditures:	\$5,881,891	\$6,275,880	\$11,803,381	\$6,968,805	\$7,232,514

Organizational Chart



Personnel Allocation

	FY2023 Actual	FY2024 Adopted	FY2024 Amended	FY2025 Budget	FY2026 Forecast
Personnel Allocation					
Community Development Director	1.00	1.00	1.00	1.00	1.00
Administrative Aide	1.00	1.00	1.00	1.00	1.00
Assistant Director of Community Dev.	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			
Chief Building Official	1.00	1.00	1.00	1.00	1.00
Code Enforcement Officer	1.00	1.00	2.00	2.00	2.00
Office Assistant II	2.00	2.00	2.00	2.00	2.00
Permit Technician	2.00	2.00	2.00	2.00	2.00
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
Senior Management Analyst	1.00	1.00	1.00	1.00	1.00
Senior Office Assistant	2.00	2.00	2.00	2.00	2.00
Senior Planner	1.00	1.00	1.00	1.00	1.00
Total Positions	19.00	19.00	19.00	20.00	20.00

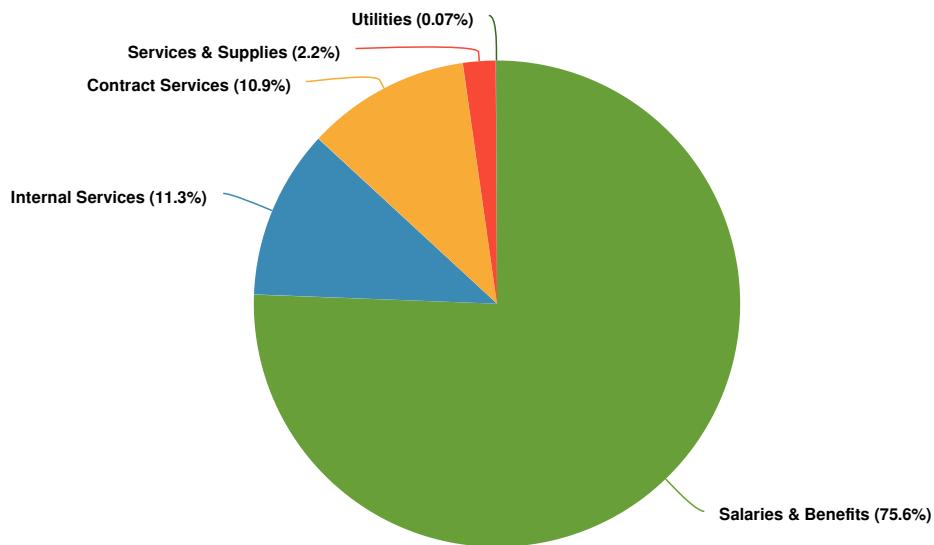


Planning

The Planning Division, under the oversight of the Assistant Community Development Director, 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. Division responsibilities include processing and reviewing development applications for new, renovated, and re-purposed residential, retail commercial, office, and industrial projects; preparing updates and amendments to the Dublin General Plan; administering the Zoning Code; ensuring compliance with the California Environmental Quality Act (CEQA) for planning applications; and working in cooperation with local, regional, and state planning and permitting agencies.

Expenditures by Expense Type

FY2025 Budgeted Expenditures by Expense Type



Name	FY2023 Actual	FY2024 Original	FY2024 Revised	FY2025 Proposed	FY2026 Forecast
Expense Objects					
Salaries & Wages	\$1,188,962	\$1,386,013	\$1,386,013	\$1,189,092	\$1,230,354
Benefits	\$349,620	\$464,580	\$464,580	\$427,024	\$454,691
Services & Supplies	\$21,939	\$53,172	\$53,172	\$46,725	\$47,712
Internal Services	\$200,451	\$256,601	\$256,601	\$240,771	\$248,664
Utilities	\$1,615	\$2,820	\$2,820	\$1,500	\$1,500
Contracted Services	\$59,465	\$77,242	\$108,669	\$80,730	\$85,730
Professional Consulting	\$757,868	\$389,223	\$806,352	\$151,444	\$151,444
Total Expense Objects:	\$2,579,919	\$2,629,651	\$3,078,207	\$2,137,286	\$2,220,095



Funding

Name	FY2023 Actual	FY2024 Original	FY2024 Revised	FY2025 Proposed	FY2026 Forecast
General Funds	\$2,356,427	\$2,629,651	\$2,642,156	\$2,137,286	\$2,220,095
American Rescue Plan Act(ARPA)	\$0	\$0	\$434,621	\$0	\$0
Building Homes and Jobs Act	\$837	\$0	\$998	\$0	\$0
State Housing Grant	\$222,655	\$0	\$432	\$0	\$0
Total:	\$2,579,919	\$2,629,651	\$3,078,207	\$2,137,286	\$2,220,095

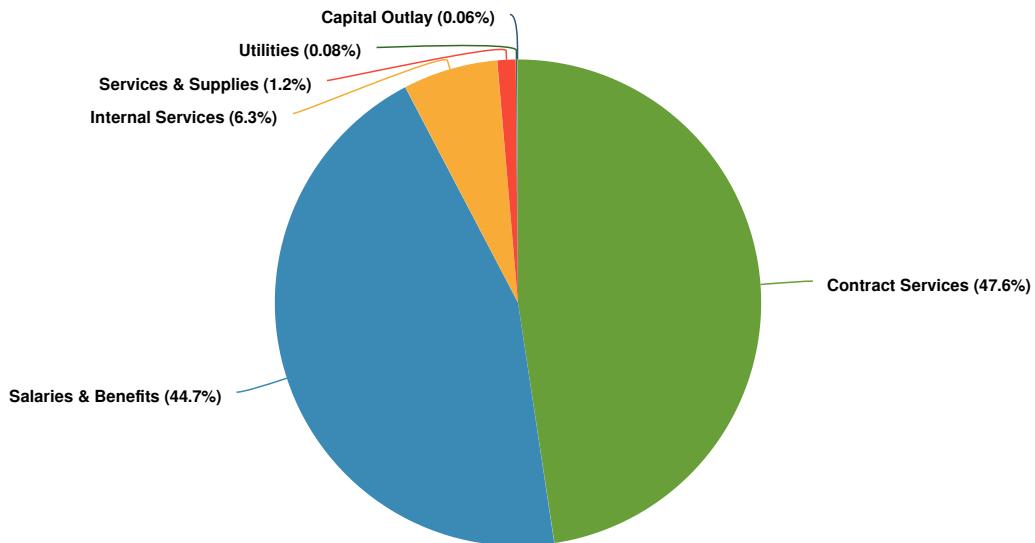


Building and Safety

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, Building Maintenance Code, Universal Design and Green Building Ordinances, and the administration of the City's Waste Management Plan. The Division is responsible for the Federal Flood Plain Management program in coordination with the Federal Emergency Management Agency.

Expenditures by Expense Type

FY2025 Budgeted Expenditures by Expense Type



Name	FY2023 Actual	FY2024 Original	FY2024 Revised	FY2025 Proposed	FY2026 Forecast
Expense Objects					
Salaries & Wages	\$929,729	\$952,742	\$952,742	\$1,051,917	\$1,088,378
Benefits	\$308,964	\$324,900	\$324,900	\$403,545	\$423,987
Services & Supplies	\$24,334	\$26,180	\$26,180	\$39,640	\$36,640
Internal Services	\$193,265	\$219,701	\$219,701	\$205,318	\$212,244
Utilities	\$0	\$1,800	\$1,800	\$2,520	\$2,520
Contracted Services	\$1,446,024	\$1,485,986	\$1,620,986	\$1,549,570	\$1,644,665
Capital outlay - Expendable	\$2,620	\$2,000	\$10,563	\$2,000	\$2,000
Total Expense Objects:	\$2,904,937	\$3,013,309	\$3,156,872	\$3,254,509	\$3,410,434

Funding

Name	FY2023 Actual	FY2024 Original	FY2024 Revised	FY2025 Proposed	FY2026 Forecast



Name	FY2023 Actual	FY2024 Original	FY2024 Revised	FY2025 Proposed	FY2026 Forecast
General Funds	\$2,904,937	\$3,013,309	\$3,156,872	\$3,254,509	\$3,410,434
Total General Funds:	\$2,904,937	\$3,013,309	\$3,156,872	\$3,254,509	\$3,410,434

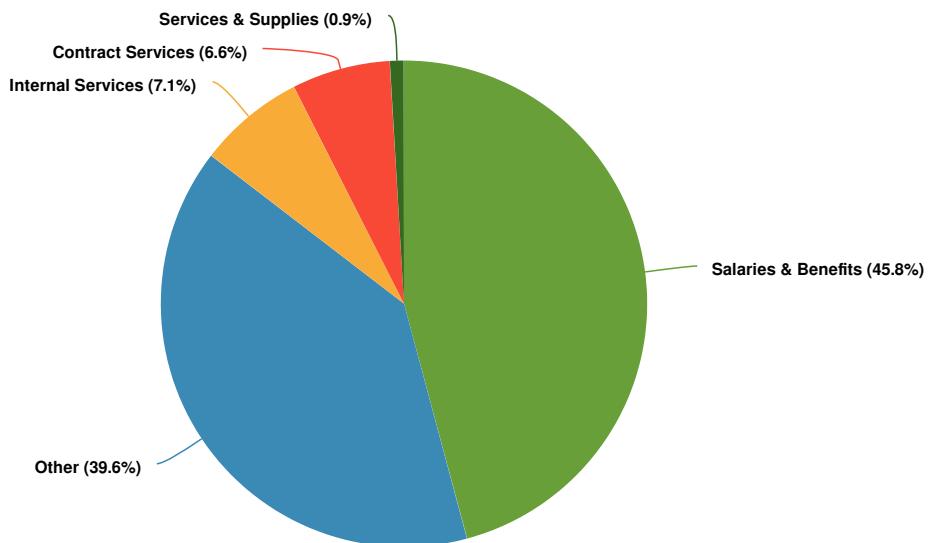


Housing

Overseen by the Assistant Community Development Director, the Housing Division helps provide safe, decent, and suitable living environments for lower-income Dublin residents. Affordable housing responsibilities include the implementation of the Inclusionary Zoning Ordinance and other housing programs such as the First-Time Home Buyer Loan Program. The Housing Division coordinates with current and future residential developers to develop Affordable Housing Agreements, creates marketing and management plans for inclusionary units, and works to qualify 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.

Expenditures by Expense Type

FY2025 Budgeted Expenditures by Expense Type



Name	FY2023 Actual	FY2024 Original	FY2024 Revised	FY2025 Proposed	FY2026 Forecast
Salaries & Wages	\$203,583	\$254,312	\$254,312	\$276,245	\$285,833
Benefits	\$87,065	\$84,713	\$84,713	\$94,009	\$100,350
Services & Supplies	\$3,051	\$6,917	\$6,917	\$7,471	\$6,450
Internal Services	\$46,597	\$57,628	\$57,628	\$57,263	\$58,600
Contracted Services	\$36,139	\$69,350	\$69,350	\$52,950	\$52,950
Professional Consulting	\$20,599	\$0	\$96,932	\$0	\$0
Loans	\$0	\$160,000	\$4,620,000	\$320,000	\$320,000
Contribution to Other Agency	\$0	\$0	\$159,320	\$0	\$0
Miscellaneous	\$0	\$0	\$219,130	\$0	\$0
Total:	\$397,034	\$632,920	\$5,568,302	\$807,938	\$824,183



Funding

Name	FY2023 Actual	FY2024 Original	FY2024 Revised	FY2025 Proposed	FY2026 Forecast
General Fund	\$485	\$0	\$0		
Affordable Housing Fund	\$396,549	\$632,920	\$5,189,852	\$807,938	\$824,183
Community Development Block Gr	\$0	\$0	\$219,130	\$0	\$0
American Rescue Plan Act(ARPA)	\$0	\$0	\$159,320	\$0	\$0
Total:	\$397,034	\$632,920	\$5,568,302	\$807,938	\$824,183

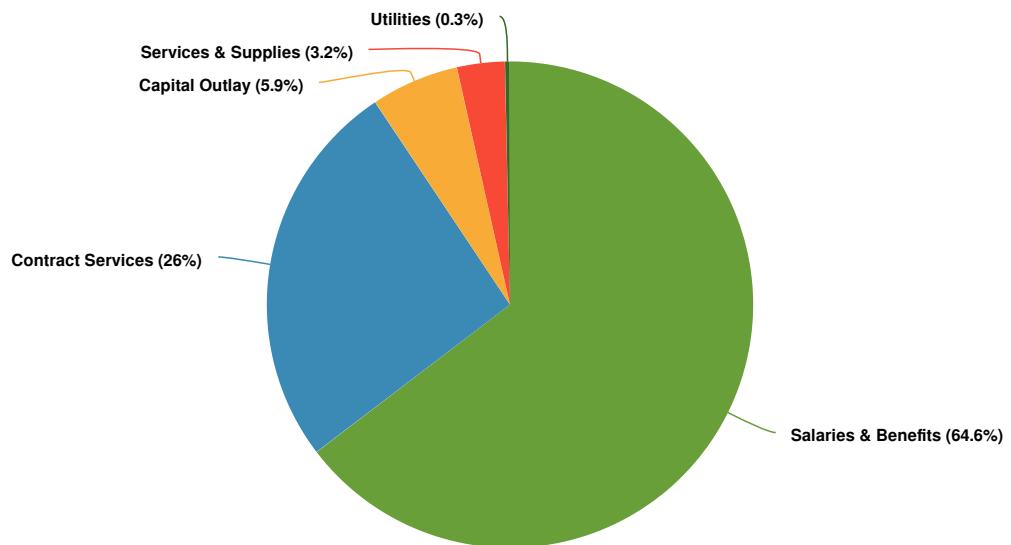


Code Enforcement

The Code Enforcement Division was established to promote, protect, and maintain the safety, health, and welfare of our residents. Code Enforcement staff is responsible for the enforcement of the Dublin Municipal Code in coordination with the Building and Planning Division, Public Works Department, and Fire Prevention.

Expenditures by Expense Type

FY2025 Budgeted Expenditures by Expense Type



Name	FY2023 Actual	FY2024 Original	FY2024 Revised	FY2025 Proposed	FY2026 Forecast
Expense Objects					
Salaries & Wages	\$0	\$0	\$0	\$341,104	\$352,981
Benefits	\$0	\$0	\$0	\$156,026	\$165,979
Services & Supplies	\$0	\$0	\$0	\$24,422	\$11,322
Utilities	\$0	\$0	\$0	\$2,520	\$2,520
Professional Consulting	\$0	\$0	\$0	\$200,000	\$200,000
Capital outlay - Expendable	\$0	\$0	\$0	\$45,000	\$45,000
Total Expense Objects:	\$0	\$0	\$0	\$769,072	\$777,802

Funding

Name	FY2023 Actual	FY2024 Original	FY2024 Revised	FY2025 Proposed	FY2026 Forecast
General Funds					
General Funds	\$0	\$0	\$0	\$769,072	\$777,802
Total General Funds:	\$0	\$0	\$0	\$769,072	\$777,802



Fire Services

Fire Services consists of the Fire Operations and Fire Prevention Divisions. Fire Operations is provided under a contract with the Alameda County Fire Department (ACFD), and includes fire suppression, advanced life support, emergency medical response, special operations response, and hazardous materials response. Suppression and prevention personnel are assigned to provide service from one of the three fire stations and/or the fire prevention office located in Dublin. The Fire Prevention Division, which includes Fire Code compliance, is handled primarily by City of Dublin staff.

Accomplishments for 2022-23 and 2023-24

- Expanded the network of GPS-enabled traffic preemption devices.
- Completed 100% of plan checks on time for Fiscal Year 2023-2024 to date.
- Reduced the cost of City Fire Code Administration services through the implementation of a revised service staffing model.

Objectives and Key Performance Measures for Fiscal Year 2024-2025 and 2025-2026

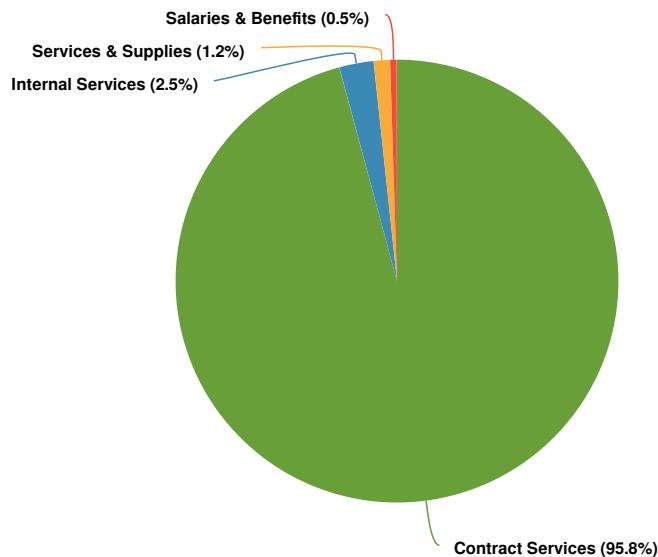
- Complete 100% of the fire plan checks routed by the assigned deadline.
- Improve response and turn out times percentages for emergency calls.
- Archive for public view the remaining paper fire documents and continue with the transition to become a paperless operation in Dublin Fire Prevention.
- Continue to expand the network of GPS-enabled traffic preemption devices throughout Dublin.

Performance Measure	FY 2024 - 25	FY 2025 - 26
	Projection	Projection
Percentage of plan checks completed on time.	100%	100%
Percentage of response turnout time for emergency calls.	91%	91%



Expenditures by Expense Type

FY2025 Budgeted Expenditures by Expense Type



Name	FY2023 Actual	FY2024 Original	FY2024 Revised	FY2025 Proposed	FY2026 Forecast
Expense Objects					
Salaries & Wages	\$67,440	\$71,601	\$71,601	\$76,434	\$79,087
Benefits	\$17,779	\$23,940	\$23,940	\$17,918	\$10,707
Services & Supplies	\$110,157	\$143,787	\$143,787	\$224,709	\$235,539
Internal Services	\$429,017	\$438,802	\$438,802	\$475,517	\$519,757
Contracted Services	\$15,404,620	\$16,514,040	\$16,514,040	\$18,179,257	\$19,355,838
Capital Outlay	\$0	\$240,000	\$240,000	\$0	\$0
Total Expense Objects:	\$16,029,013	\$17,432,170	\$17,432,170	\$18,973,835	\$20,200,928

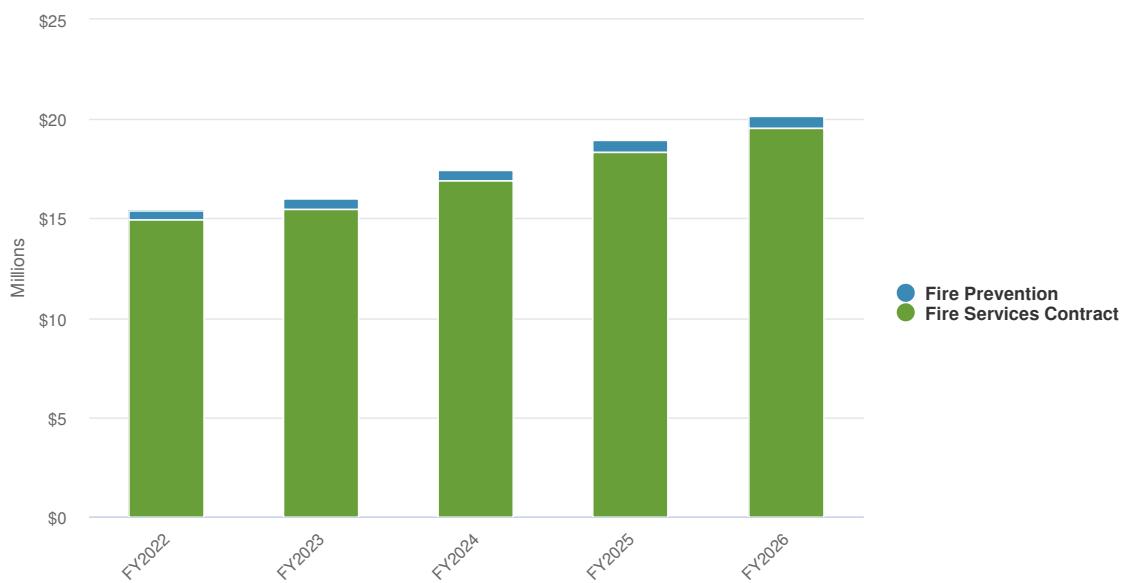
Funding

Name	FY2023 Actual	FY2024 Original	FY2024 Revised	FY2025 Proposed	FY2026 Forecast
General Fund	\$15,847,525	\$16,996,560	\$16,996,560	\$18,684,256	\$19,908,962
EMS Special Revenue	\$181,488	\$265,610	\$265,610	\$289,579	\$291,966
Equipment Replacement	\$0	\$170,000	\$170,000	\$0	\$0
Total:	\$16,029,013	\$17,432,170	\$17,432,170	\$18,973,835	\$20,200,928

Expenditures by Division



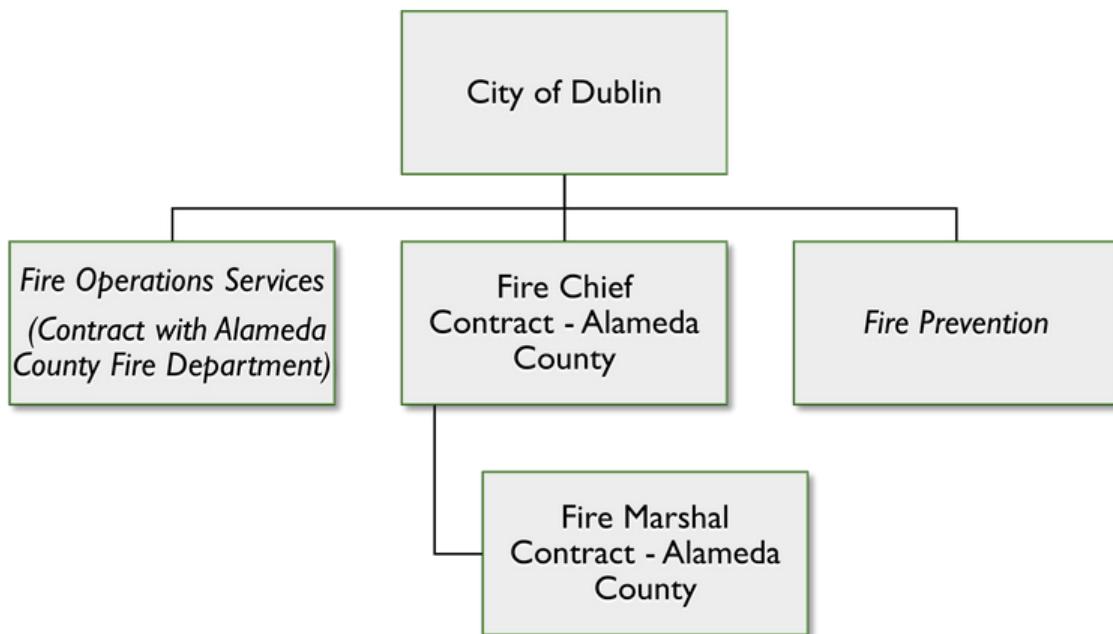
Budgeted and Actual Expenditures by Division



Name	FY2023 Actual	FY2024 Original	FY2024 Revised	FY2025 Proposed	FY2026 Forecast
Expenditures					
Fire Services Contract	\$15,510,777	\$16,886,057	\$16,886,057	\$18,390,866	\$19,578,277
Fire Prevention	\$518,236	\$546,113	\$546,113	\$582,969	\$622,651
Total Expenditures:	\$16,029,013	\$17,432,170	\$17,432,170	\$18,973,835	\$20,200,928



Organizational Chart



Personnel Allocation

FY2023 Actual FY2024 Adopted FY2024 Amended FY2025 Budget FY2026 Forecast

Personnel Allocation						
Office Assistant II	1.00	1.00	1.00	1.00	1.00	1.00
Total Positions	1.00	1.00	1.00	1.00	1.00	1.00

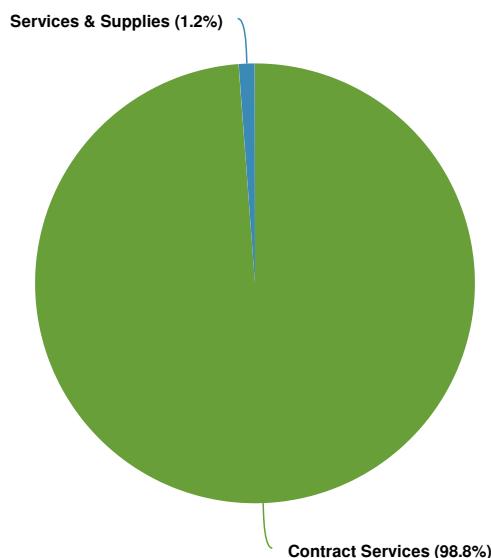


Fire Operations

Fire Operations services provided by ACFD include fire suppression, emergency medical services, hazardous materials response, and special operations response. ACFD provides line personnel to the City's three fire stations; these personnel provide first responder/paramedic services on three engines and one truck company.

Expenditures by Expense Type

FY2025 Budgeted Expenditures by Expense Type



Name	FY2023 Actual	FY2024 Original	FY2024 Revised	FY2025 Proposed	FY2026 Forecast
Expense Objects					
Services & Supplies	\$109,708	\$137,017	\$137,017	\$216,609	\$227,439
Contracted Services	\$15,401,069	\$16,509,040	\$16,509,040	\$18,174,257	\$19,350,838
Capital Outlay	\$0	\$240,000	\$240,000	\$0	\$0
Total Expense Objects:	\$15,510,777	\$16,886,057	\$16,886,057	\$18,390,866	\$19,578,277

Funding

Name	FY2023 Actual	FY2024 Original	FY2024 Revised	FY2025 Proposed	FY2026 Forecast
General Funds	\$15,332,840	\$16,450,447	\$16,450,447	\$18,101,287	\$19,286,311
EMS Special Revenue	\$177,937	\$265,610	\$265,610	\$289,579	\$291,966
Equipment Replacement	\$0	\$170,000	\$170,000	\$0	\$0
Total:	\$15,510,777	\$16,886,057	\$16,886,057	\$18,390,866	\$19,578,277

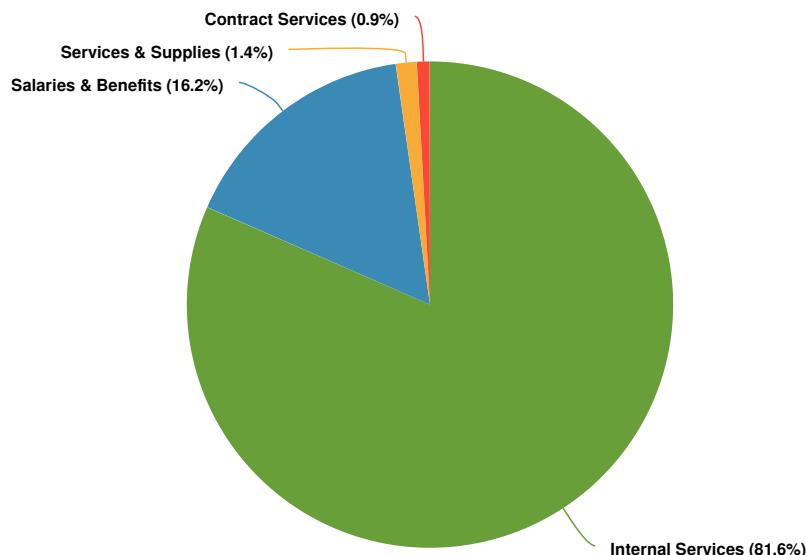


Fire Prevention

Fire Prevention services are provided primarily by City staff, and include plan check and inspection services. 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.

Expenditures by Expense Type

FY2025 Budgeted Expenditures by Expense Type



Name	FY2023 Actual	FY2024 Original	FY2024 Revised	FY2025 Proposed	FY2026 Forecast
Expense Objects					
Salaries & Wages	\$67,440	\$71,601	\$71,601	\$76,434	\$79,087
Benefits	\$17,779	\$23,940	\$23,940	\$17,918	\$10,707
Services & Supplies	\$449	\$6,770	\$6,770	\$8,100	\$8,100
Internal Services	\$429,017	\$438,802	\$438,802	\$475,517	\$519,757
Contracted Services	\$3,551	\$5,000	\$5,000	\$5,000	\$5,000
Total Expense Objects:	\$518,236	\$546,113	\$546,113	\$582,969	\$622,651

Funding

Name	FY2023 Actual	FY2024 Original	FY2024 Revised	FY2025 Proposed	FY2026 Forecast
General Funds	\$514,685	\$546,113	\$546,113	\$582,969	\$622,651
EMS Special Revenue	\$3,551	\$0	\$0		
Total:	\$518,236	\$546,113	\$546,113	\$582,969	\$622,651



Police Services

Police Services are provided to Dublin via a contract with Alameda County Sheriff's Office. The Dublin Police Services Department consists of 62 sworn officers, four non-sworn Sheriff's Technicians, one non-sworn Crime Technician, one non-sworn Info Systems Technician, one Behavioral Health Unit Supervisor, two Behavioral Health Clinicians, two Retired Annuitants, one Sheriff's Office Cadet and four City personnel. The Department provides the following services to the community: Crime Prevention, School Resource Officers, Behavioral Health, Investigations, Special Investigations, Patrol, and Traffic Enforcement. The Police Services budget is arranged into three divisions: Police Operations, Police Operations Support, and Crossing Guards. 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 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 2022-23 and 2023-24

- Awarded a \$874,639 grant from the California Department of Justice for a three-year tobacco enforcement and education program. The grant funds the salary and benefits for an additional School Resource Officer, bringing the total number of sworn staff to 62.
- Awarded a \$81,000 grant from the California Office of Traffic Safety for a year-long program of special enforcement and public awareness efforts to prevent traffic-related deaths and injuries.
- Hosted the annual National Night Out, during which members of Dublin Police engaged with approximately 1,000 residents across 30 neighborhoods.
- Re-established the D.A.R.E. Program in Dublin schools, educating over 800 students.
- Established a Real-Time Crime Center that is operated by the addition of a Sheriff's Technician, allowing law enforcement officers to respond quickly and efficiently, with improved operational intelligence and with a proactive emphasis on officer, citizen, and community safety.



Objectives and Key Performance Measures for Fiscal Year 2024-2025 and 2025-2026

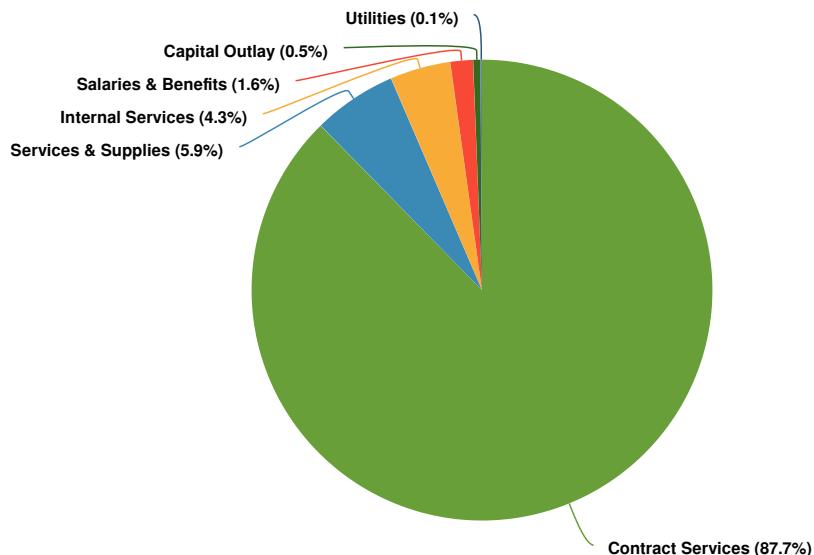
- Maintain and enhance the quality of life in Dublin by collaborating and building strong partnerships with the citizens of Dublin.
- Work with the City Manager to evaluate and plan for current and future staffing needs for the police department.
- Work with County officials on Santa Rita Jail release procedures and services to improve the safety of adjacent neighborhoods.
- Continue to invest in public safety technology that advances proactive community policing and protects citizens and law enforcement.
- Establish a Business Watch program to collaboratively address commercial theft.
- Restructure and improve the Neighborhood Watch program to bring together the community's interests in crime deterrence, volunteerism, and neighborhood preparedness.
- Work with Alameda County Fire on upgrades to fire stations to improve safety and efficiency of operations.
- Develop a more comprehensive security infrastructure for City facilities, including video surveillance, building access and improvements, and alarm systems.

Performance Measure	FY 2024 - 25	FY 2025 - 26
	Projection	Projection
Drug take-back events held.	2	2
Neighborhood Watch meetings held.	30	30
Coffee with a Cop events held.	3	3
Pizza with the Police events held.	3	3
National Night Out event held.	1	1
School awareness presentations made.	90	90
DARE program - number of student graduates.	900	1000
Group talks/service organizations meetings held.	140	140
Citizen Academy meetings held.	10	10
Youth Academy meetings held.	10	10
Explorer Program meetings held.	10	10



Expenditures by Expense Type

FY2025 Budgeted Expenditures by Expense Type



Name	FY2023 Actual	FY2024 Original	FY2024 Revised	FY2025 Proposed	FY2026 Forecast
Expense Objects					
Salaries & Wages	\$299,284	\$329,616	\$329,616	\$361,998	\$374,600
Benefits	\$128,063	\$127,080	\$127,080	\$131,699	\$122,779
Services & Supplies	\$1,314,750	\$1,522,089	\$1,560,904	\$1,829,028	\$1,829,228
Internal Services	\$1,213,776	\$1,173,658	\$1,173,658	\$1,319,715	\$1,385,568
Utilities	\$29,084	\$40,263	\$40,263	\$30,100	\$30,700
Contracted Services	\$24,732,789	\$26,458,288	\$26,975,970	\$27,214,213	\$28,173,670
Capital Outlay	\$119,276	\$29,547	\$278,513	\$160,000	\$105,000
Total Expense Objects:	\$27,837,022	\$29,680,541	\$30,486,005	\$31,046,753	\$32,021,545

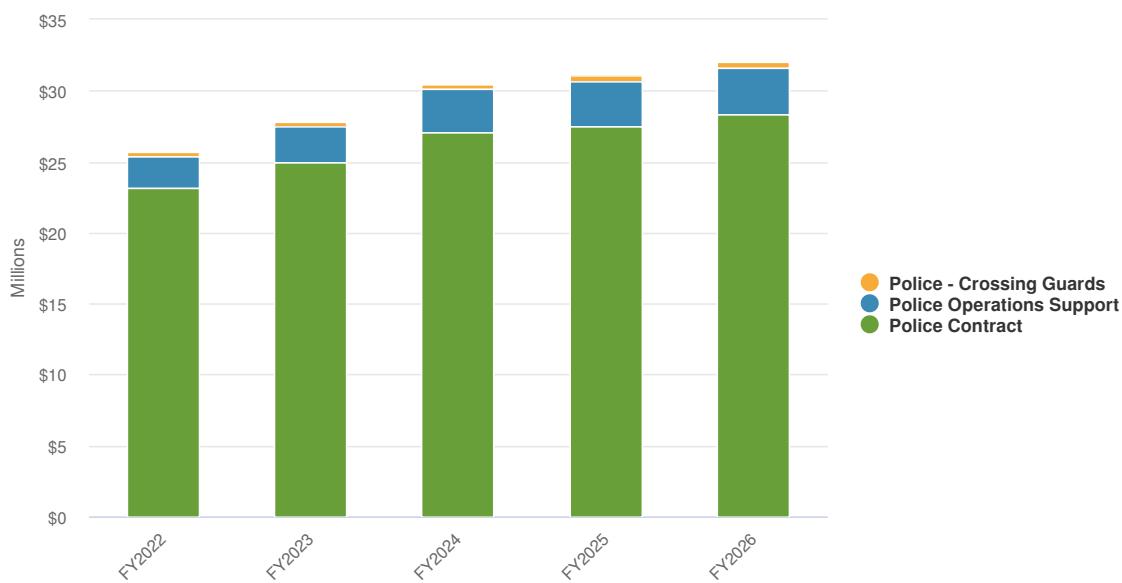
Funding

Name	FY2023 Actual	FY2024 Original	FY2024 Revised	FY2025 Proposed	FY2026 Forecast
General Fund	\$26,721,616	\$28,591,211	\$28,856,883	\$30,368,982	\$31,310,005
State Seizure/Special Activity	\$47,650	\$29,547	\$162,980	\$0	\$0
Vehicle Abatement	\$35,677	\$0	\$0		
SLES/COPS Fund - CA	\$100,000	\$100,000	\$100,000	\$0	\$0
State Enforcement Grants	\$180,135	\$331,681	\$331,681	\$0	\$0
American Rescue Plan Act(ARPA)	\$751,943	\$628,102	\$1,034,461	\$677,771	\$711,540
Total:	\$27,837,022	\$29,680,541	\$30,486,005	\$31,046,753	\$32,021,545

Expenditures by Division



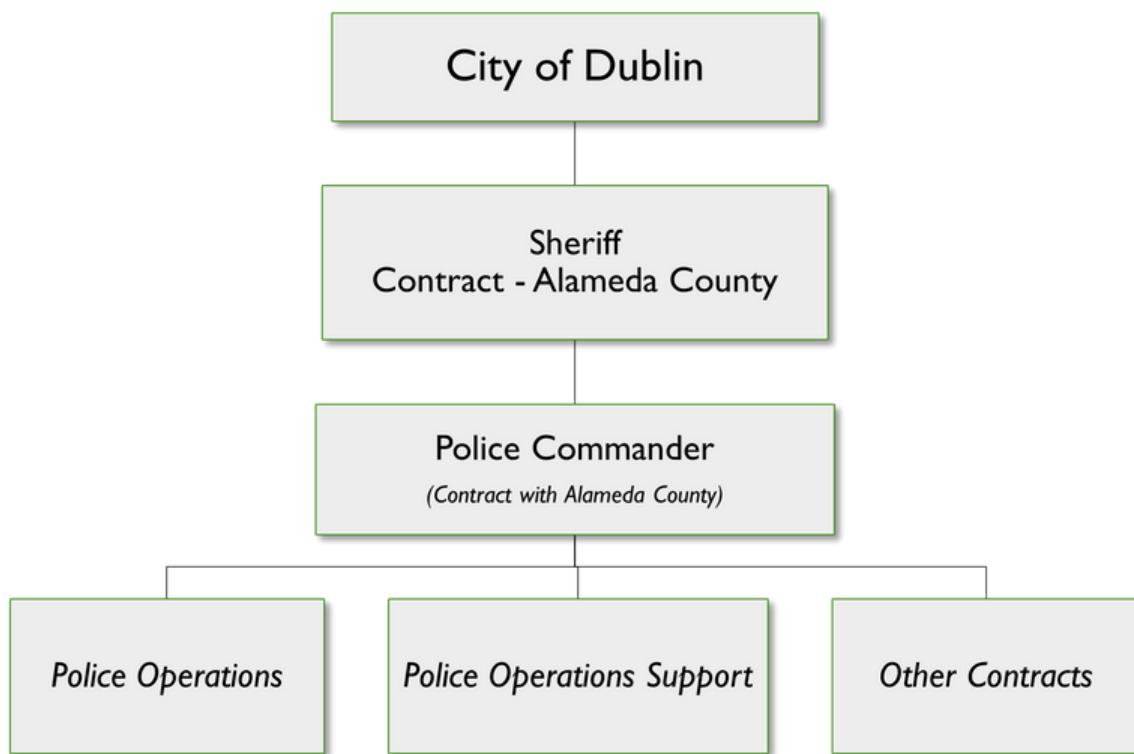
Budgeted and Actual Expenditures by Division



Name	FY2023 Actual	FY2024 Original	FY2024 Revised	FY2025 Proposed	FY2026 Forecast
Expenditures					
Police Contract	\$24,997,770	\$26,599,445	\$27,097,127	\$27,472,696	\$28,345,188
Police Operations Support	\$2,512,230	\$2,773,364	\$3,081,145	\$3,170,002	\$3,235,937
Police - Crossing Guards	\$327,021	\$307,732	\$307,732	\$404,055	\$440,420
Total Expenditures:	\$27,837,022	\$29,680,541	\$30,486,005	\$31,046,753	\$32,021,545



Organizational Chart



Personnel Allocation

	FY2023 Actual	FY2024 Adopted	FY2024 Amended	FY2025 Budget	FY2026 Forecast
Personnel Allocation					
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
Total Positions	4.00	4.00	4.00	4.00	4.00

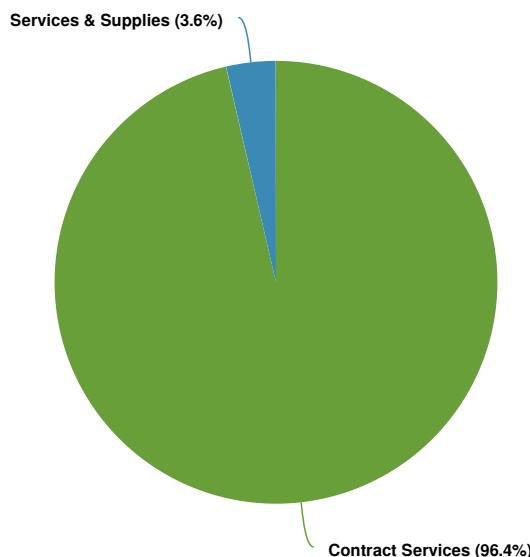


Police Operations

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

Expenditures by Expense Type

FY2025 Budgeted Expenditures by Expense Type



Name	FY2023 Actual	FY2024 Original	FY2024 Revised	FY2025 Proposed	FY2026 Forecast
Expense Objects					
Services & Supplies	\$737,688	\$753,739	\$753,739	\$994,598	\$994,598
Contracted Services	\$24,260,082	\$25,845,706	\$26,343,388	\$26,478,098	\$27,350,590
Total Expense Objects:	\$24,997,770	\$26,599,445	\$27,097,127	\$27,472,696	\$28,345,188

Funding

Name	FY2023 Actual	FY2024 Original	FY2024 Revised	FY2025 Proposed	FY2026 Forecast
General Fund	\$23,967,298	\$25,589,662	\$25,680,985	\$26,794,925	\$27,633,648
SLES/COPS Fund - CA	\$100,000	\$100,000	\$100,000	\$0	\$0
State Enforcement Grants	\$178,530	\$281,681	\$281,681	\$0	\$0
American Rescue Plan Act(ARPA)	\$751,943	\$628,102	\$1,034,461	\$677,771	\$711,540
Total:	\$24,997,770	\$26,599,445	\$27,097,127	\$27,472,696	\$28,345,188

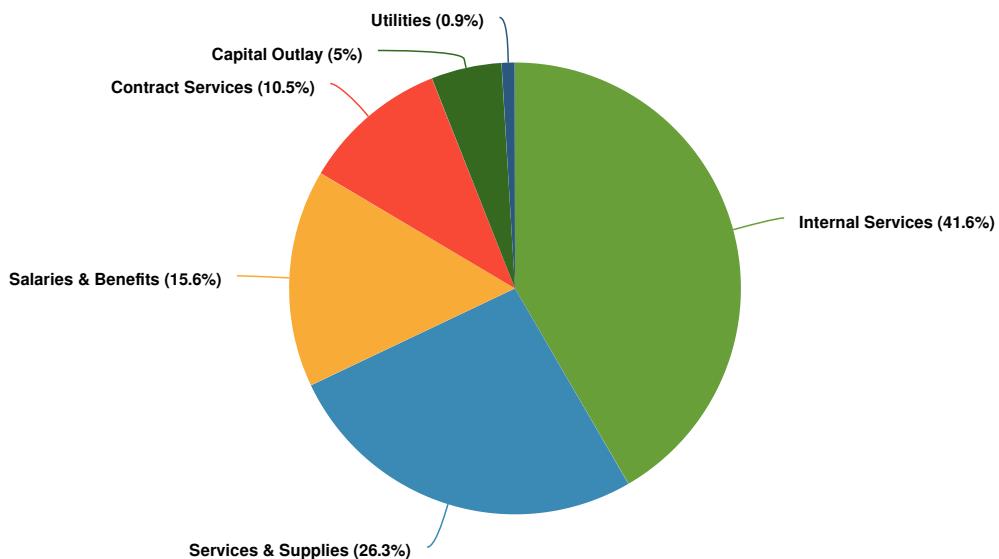


Police Operations Support

The Police Services Operations Support Division is composed of the Records Unit and 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.

Expenditures by Expense Type

FY2025 Budgeted Expenditures by Expense Type



Name	FY2023 Actual	FY2024 Original	FY2024 Revised	FY2025 Proposed	FY2026 Forecast
Expense Objects					
Salaries & Wages	\$299,284	\$329,616	\$329,616	\$361,998	\$374,600
Benefits	\$128,063	\$127,080	\$127,080	\$131,699	\$122,779
Services & Supplies	\$577,062	\$768,350	\$807,165	\$834,430	\$834,630
Internal Services	\$1,213,776	\$1,173,658	\$1,173,658	\$1,319,715	\$1,385,568
Utilities	\$29,084	\$40,263	\$40,263	\$30,100	\$30,700
Contracted Services	\$145,686	\$304,850	\$324,850	\$332,060	\$382,660
Capital Outlay	\$119,276	\$29,547	\$278,513	\$160,000	\$105,000
Total Expense Objects:	\$2,512,230	\$2,773,364	\$3,081,145	\$3,170,002	\$3,235,937

Funding



Name	FY2023 Actual	FY2024 Original	FY2024 Revised	FY2025 Proposed	FY2026 Forecast
General Fund	\$2,427,297	\$2,693,817	\$2,868,165	\$3,170,002	\$3,235,937
State Seizure/Special Activity	\$47,650	\$29,547	\$162,980	\$0	\$0
Vehicle Abatement	\$35,677	\$0	\$0		
State Enforcement Grants	\$1,605	\$50,000	\$50,000	\$0	\$0
Total:	\$2,512,230	\$2,773,364	\$3,081,145	\$3,170,002	\$3,235,937

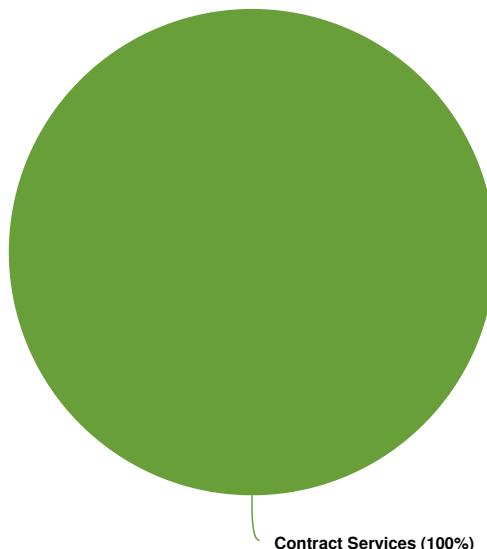


Police - Crossing Guards

Currently, crossing guard services are provided to Dublin Unified School District schools at 18 crossing locations 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 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.

Expenditures by Expense Type

FY2025 Budgeted Expenditures by Expense Type



Name	FY2023 Actual	FY2024 Original	FY2024 Revised	FY2025 Proposed	FY2026 Forecast
Expense Objects					
Contracted Services	\$327,021	\$307,732	\$307,732	\$404,055	\$440,420
Total Expense Objects:	\$327,021	\$307,732	\$307,732	\$404,055	\$440,420

Funding

Name	FY2023 Actual	FY2024 Original	FY2024 Revised	FY2025 Proposed	FY2026 Forecast
General Fund	\$327,021	\$307,732	\$307,732	\$404,055	\$440,420
Total General Fund:	\$327,021	\$307,732	\$307,732	\$404,055	\$440,420



Parks and Community Services Department

The Parks and Community Services (PCS) Department develops and implements quality programs that encourage healthy lifestyles, preserve the City's heritage, provide recreational experiences, and strengthen the community's image. The Department budget is divided into two functional areas (Administration and Events) and six facilities (Heritage Center, Senior Center, Shannon Center, Stager Gymnasium, The Wave, and the new Dublin Arts Center [DAC]). Each facility budget includes expenditures associated with recreational programs housed at that facility, as well as facility rentals and operations.

Accomplishments for 2022-23 and 2023-24

- Continued the Utility Box Painting Public Art Project, including 10 utility boxes painted yearly.
- Implemented temporary public art programs, including a storm drain art program, and the Little Libraries project.
- Introduced “Otocast” self-guided tours at the Heritage Park and Pioneer Cemetery.
- Implemented a GIS database of the Pioneer Cemetery to showcase and collect information.
- Unveiled two new art exhibits at the Heritage Park and Pioneer Cemetery.
- Continued the Heritage Park Memorial Program, including memorial benches, boulders, pavers, and plaques for sale.
- Revamped the Facility Rental Application process, allowing online reservations for banquet rooms, classrooms, and sports court rentals.
- Completed the 2024 Human Services Needs Assessment in partnership with the Cities of Pleasanton and Livermore.
- Completed the installation of the Heritage Park Public Art Project.
- Launched Futures Explored Program, a partnership to support employment opportunities for individuals with Intellectual and Developmental Disabilities.
- Launched the People of the Parks (P.O.P.) Program, a volunteer program that aims to foster community engagement and environmental stewardship.
- Launched Special Event App (DublinCAEvent) to provide information on all the city events in an easy-to-use mobile-friendly format.
- Installed a Flag Retirement Box at the Dublin Camp Parks Military History Center.
- Addressed shortage of customer seating at The Wave during waterpark operations and aquatic sporting events by replacing original lounger seating and installing bleachers, three additional cabanas, and 100 additional Adirondack chairs.
- Exceeded 2022-23 swim lesson revenue actuals by \$138,990 in Fiscal Year 2023-24.
- Introduced a new swim lesson option at The Wave (Starfish), designed to create an adaptive aquatic learning opportunity for individuals with disabilities.
- Installed a new menu display at The Wave and kitchen equipment for concessions.
- Installed height sticks, weight scales, and rope access anchor points at The Wave, which were certified through OSHA.
- Increased facility rental revenue at The Wave by implementing a new facility scheduling system, identifying times of low-use or non-use, and filling those times with team or individual rentals.



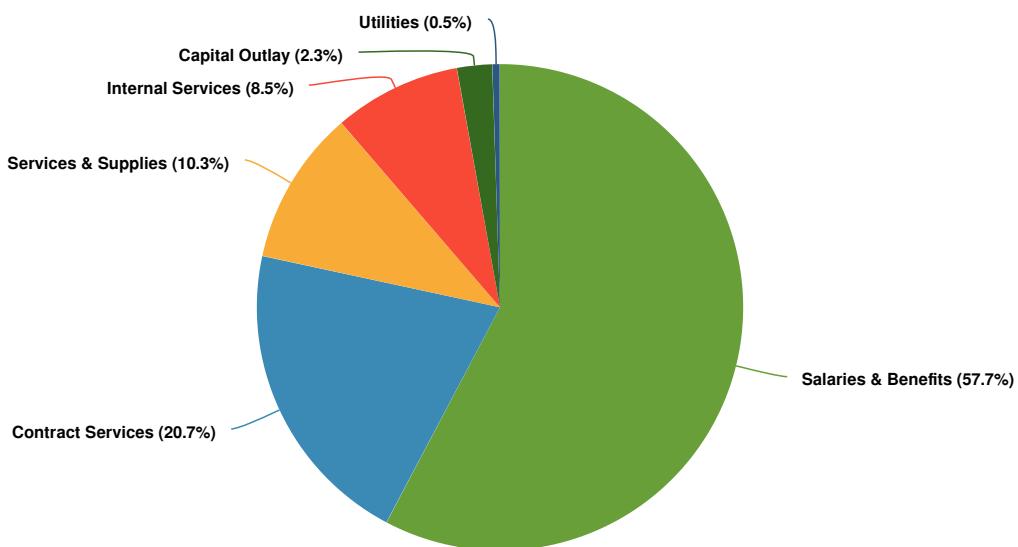
Objectives and Key Performance Measures for Fiscal Year 2024-2025 and 2025-2026

- Continue Utility Box Painting Public Art Project, targeting 10 boxes per year.
- Launch a new Preschool program called Little Clovers for ages 4 and 5.
- Convert "Classroom B" at the Senior Center into a Fitness Room.
- Allocate funds for painting the Senior Center building.
- Increase training budget to better prepare part-time staff for emergency preparedness and emergency response.
- Increase swim lesson revenue each fiscal year by 3%.
- Address the increase in chemical pricing and usage at The Wave.
- Allocate funds to process concession revenues and expenditures in a more organized and traceable way.

Performance Measure	FY 2024 - 25	FY 2025 - 26
	Projection	Projection
Swim lesson revenue increased.	+3%	+3%
New utility box public art painting projects completed.	10 boxes	10 boxes

Expenditures by Expense Type

FY2025 Budgeted Expenditures by Expense Type



Name	FY2023 Actual	FY2024 Original	FY2024 Revised	FY2025 Proposed	FY2026 Forecast
Expense Objects					
Salaries & Wages	\$3,847,649	\$4,445,377	\$4,445,377	\$4,986,556	\$5,189,025
Benefits	\$897,390	\$1,025,208	\$1,025,208	\$1,146,522	\$1,181,572
Services & Supplies	\$682,905	\$867,855	\$884,331	\$1,093,177	\$1,032,227
Internal Services	\$809,285	\$996,377	\$996,377	\$899,888	\$924,778
Utilities	\$33,117	\$48,845	\$48,845	\$53,905	\$53,905
Contracted Services	\$1,895,498	\$1,672,866	\$1,880,453	\$2,174,557	\$2,211,257



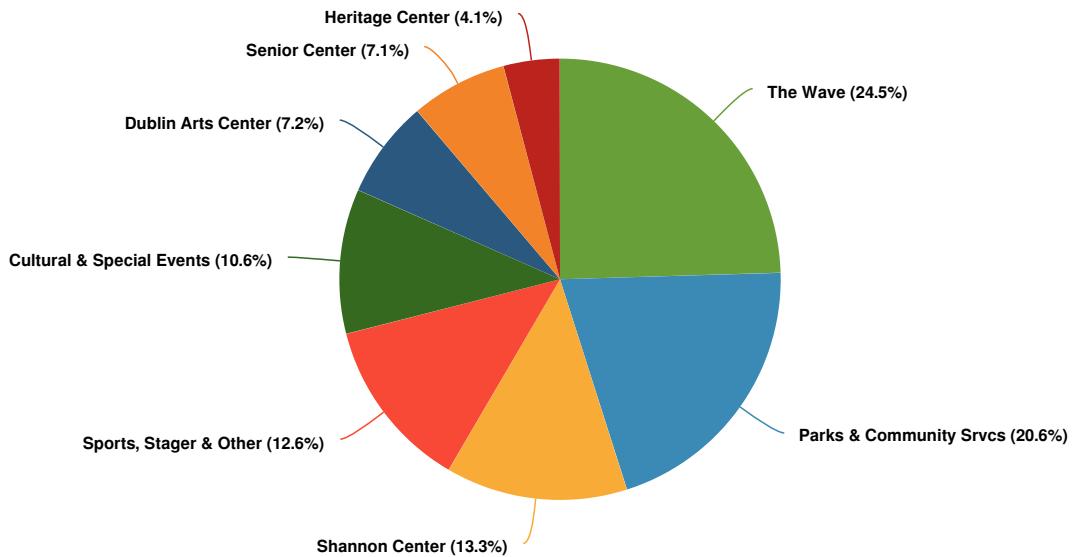
Name	FY2023 Actual	FY2024 Original	FY2024 Revised	FY2025 Proposed	FY2026 Forecast
Professional Consulting	\$1,097	\$20,000	\$20,000	\$20,000	\$20,000
Capital outlay - Expendable	\$119,189	\$620	\$122,620	\$248,000	\$80,000
Capital Outlay - ISF	\$15,293	\$980	\$980	\$0	\$0
Capital Outlay - GFAAG	\$0	\$0	\$0	\$0	\$0
Total Expense Objects:	\$8,301,423	\$9,078,128	\$9,424,191	\$10,622,605	\$10,692,764

Funding

Name	FY2023 Actual	FY2024 Original	FY2024 Revised	FY2025 Proposed	FY2026 Forecast
General Fund	\$8,262,422	\$8,997,878	\$9,343,691	\$10,542,355	\$10,612,514
Public Art Fund	\$39,001	\$80,250	\$80,500	\$80,250	\$80,250
Total:	\$8,301,423	\$9,078,128	\$9,424,191	\$10,622,605	\$10,692,764

Expenditures by Division

FY2025 Budgeted Expenditures by Division

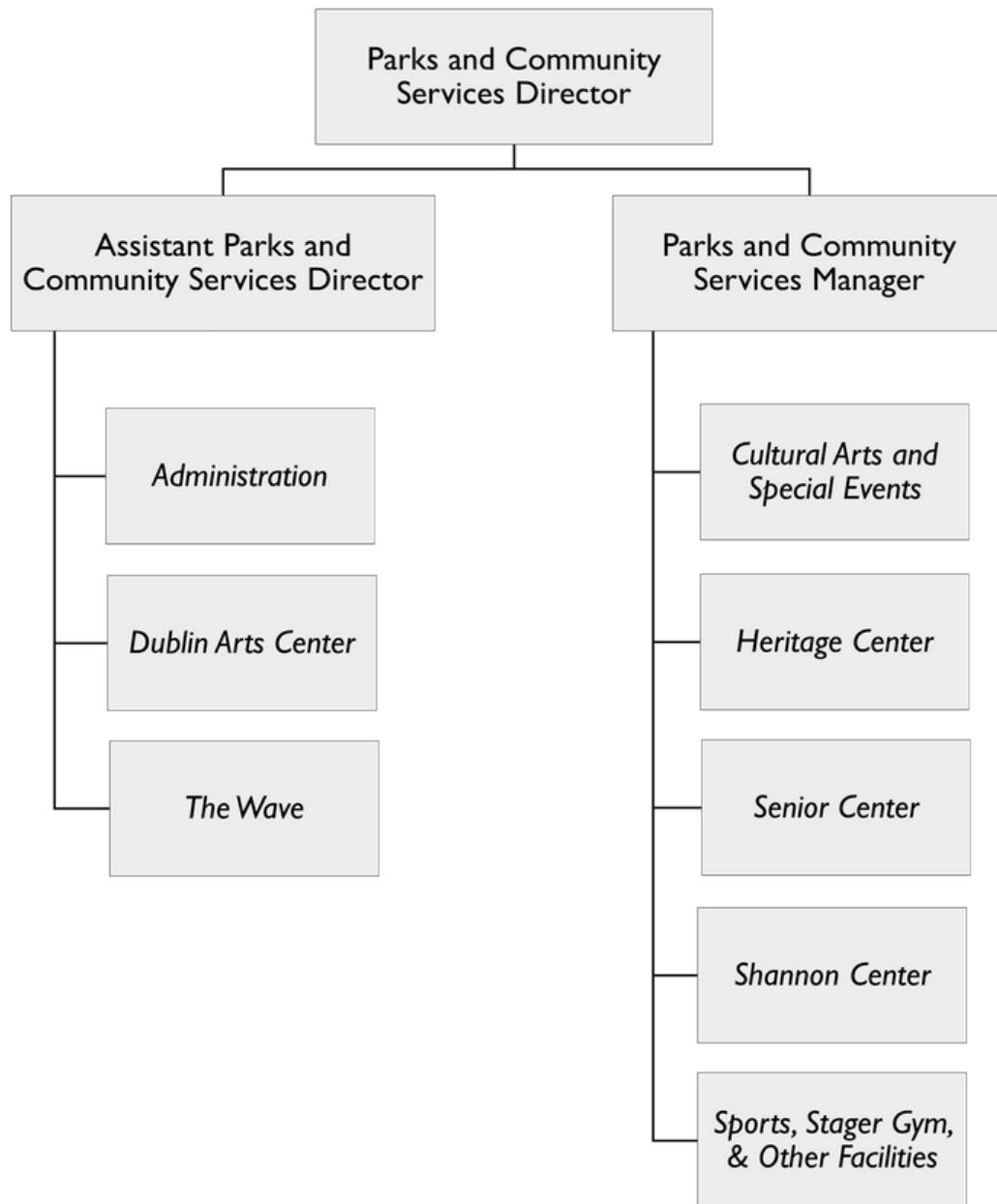


Name	FY2023 Actual	FY2024 Original	FY2024 Revised	FY2025 Proposed	FY2026 Forecast
Expenditures					
Parks & Community Svcs	\$1,957,463	\$1,982,344	\$2,139,844	\$2,183,322	\$2,246,311
Cultural & Special Events	\$1,178,299	\$1,119,103	\$1,182,978	\$1,126,787	\$1,160,244
Heritage Center	\$284,028	\$350,745	\$322,758	\$439,252	\$452,410
Senior Center	\$629,030	\$720,974	\$705,974	\$749,373	\$746,192
Shannon Center	\$975,487	\$1,193,758	\$1,193,758	\$1,415,840	\$1,339,184
Sports, Stager & Other	\$1,172,334	\$1,424,796	\$1,484,796	\$1,338,827	\$1,289,376
The Wave	\$2,104,782	\$2,286,408	\$2,394,083	\$2,606,803	\$2,688,543
Dublin Arts Center	\$0	\$0	\$0	\$762,401	\$770,503



Name	FY2023 Actual	FY2024 Original	FY2024 Revised	FY2025 Proposed	FY2026 Forecast
Total Expenditures:	\$8,301,423	\$9,078,128	\$9,424,191	\$10,622,605	\$10,692,764

Organizational Chart



Personnel Allocation

	FY2023 Actual	FY2024 Adopted	FY2024 Amended	FY2025 Budget	FY2026 Forecast
Personnel Allocation					
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
Graphic Design & Comm Coordinator	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
Parks & Community Services Manager				1.00	1.00
Recreation Coordinator	8.00	9.00	9.00	9.00	9.00
Recreation Manager	1.00	1.00	0.00	0.00	0.00
Recreation Supervisor	4.00	4.00	4.00	4.00	4.00
Recreation Technician	1.00	1.00	1.00	1.00	1.00
Senior Office Assistant	3.00	3.00	3.00	3.00	3.00
Total Positions	23.00	24.00	24.00	24.00	24.00

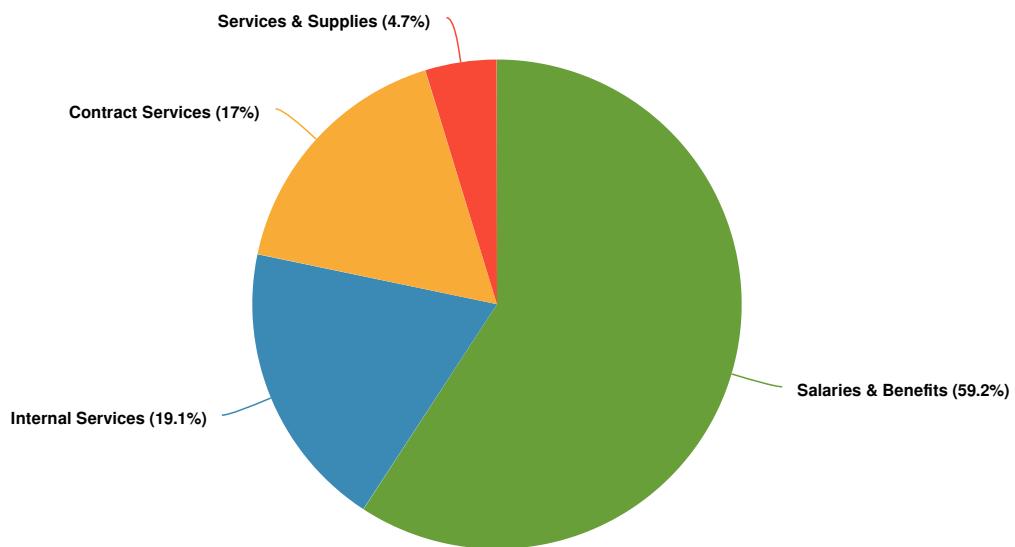


Parks and Community Services Administration

This Division manages the Department's accounts payable, contract management, registration software administration, policy review, and development, and manages the public's interaction with online services. It also oversees the City's Parks and Community Services Commission, Heritage and Cultural Arts Commission, Human Services Commission, Senior Center Advisory Committee, and Youth Advisory Committee. The administrative staff manages sponsorship and grant applications to support the Department's programs and events, adjusting procedures as necessary to meet business needs. Additionally, with the opening of the Dublin Arts Center planned for Fiscal Year 2024-25, this Division will be responsible for its administrative and budget-related functions.

Expenditures by Expense Type

FY2025 Budgeted Expenditures by Expense Type



Name	FY2023 Actual	FY2024 Original	FY2024 Revised	FY2025 Proposed	FY2026 Forecast
Expense Objects					
Salaries & Wages	\$808,223	\$858,607	\$858,607	\$989,504	\$1,023,429
Benefits	\$288,931	\$280,925	\$280,925	\$302,969	\$319,487
Services & Supplies	\$94,200	\$96,250	\$97,750	\$103,450	\$103,950
Internal Services	\$417,660	\$487,512	\$487,512	\$416,799	\$428,846
Contracted Services	\$347,352	\$239,050	\$343,050	\$350,600	\$350,600
Professional Consulting	\$1,097	\$20,000	\$20,000	\$20,000	\$20,000
Capital outlay - Expendable	\$0	\$0	\$52,000	\$0	\$0
Total Expense Objects:	\$1,957,463	\$1,982,344	\$2,139,844	\$2,183,322	\$2,246,311



Funding

Name	FY2023 Actual	FY2024 Original	FY2024 Revised	FY2025 Proposed	FY2026 Forecast
General Fund	\$1,957,463	\$1,982,344	\$2,139,844	\$2,183,322	\$2,246,311
Total General Fund:	\$1,957,463	\$1,982,344	\$2,139,844	\$2,183,322	\$2,246,311

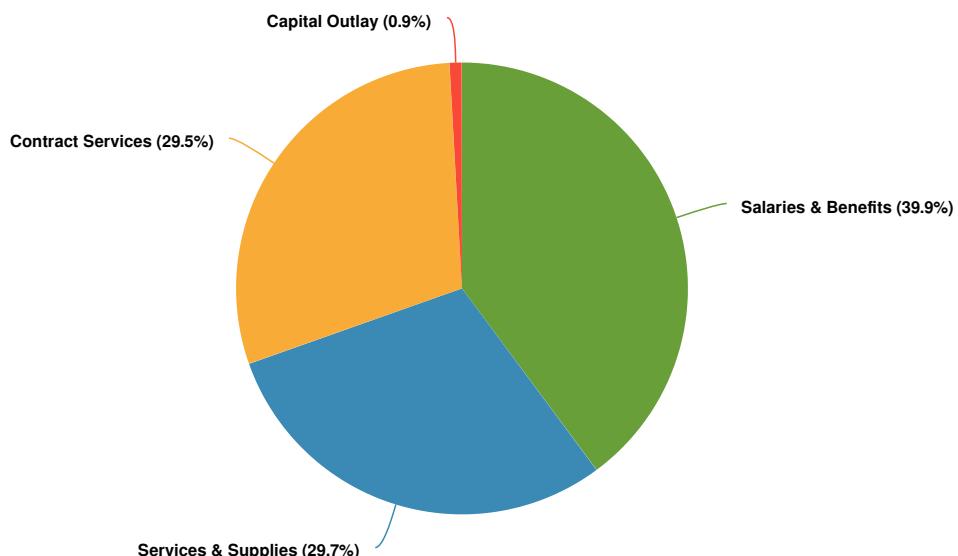


Cultural Arts and Special Events

The Cultural Arts budget includes performing and visual arts classes, public art projects 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 for performances and arts programs sponsored by outside organizations on City property to benefit 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, and Eggstravaganza), outdoor movies, campouts, and one-time special events (such as groundbreakings and ribbon cuttings for new City parks and facilities).

Expenditures by Expense Type

FY2025 Budgeted Expenditures by Expense Type



Name	FY2023 Actual	FY2024 Original	FY2024 Revised	FY2025 Proposed	FY2026 Forecast
Expense Objects					
Salaries & Wages	\$335,665	\$371,110	\$371,110	\$346,908	\$360,437
Benefits	\$108,276	\$125,775	\$125,775	\$102,142	\$106,670
Services & Supplies	\$265,410	\$252,188	\$259,752	\$335,132	\$335,532
Contracted Services	\$415,987	\$370,030	\$416,342	\$332,605	\$332,605
Capital outlay - Expendable	\$52,961	\$0	\$10,000	\$10,000	\$25,000
Total Expense Objects:	\$1,178,299	\$1,119,103	\$1,182,978	\$1,126,787	\$1,160,244

Funding

Name	FY2023 Actual	FY2024 Original	FY2024 Revised	FY2025 Proposed	FY2026 Forecast



Name	FY2023 Actual	FY2024 Original	FY2024 Revised	FY2025 Proposed	FY2026 Forecast
General Funds	\$1,139,298	\$1,038,853	\$1,102,478	\$1,046,537	\$1,079,994
Public Art Fund	\$39,001	\$80,250	\$80,500	\$80,250	\$80,250
Total:	\$1,178,299	\$1,119,103	\$1,182,978	\$1,126,787	\$1,160,244

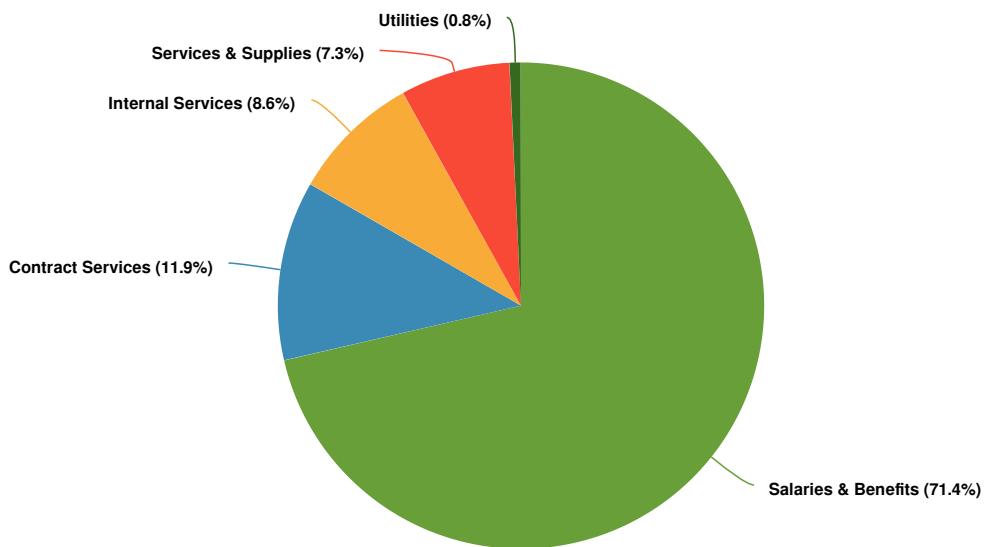


Heritage Center

The Heritage Center budget covers the operational and programming costs for Dublin's historical facilities, including Heritage Park and Museums, the Dublin Pioneer Cemetery, and the Dublin Camp Parks Military History Center. Alongside building-related expenses, this budget covers temporary exhibits, museum collections and historical vehicle maintenance, support for burials in the Cemetery, and rentals of Old St. Raymond Church and the Sunday School Barn.

Expenditures by Expense Type

FY2025 Budgeted Expenditures by Expense Type



Name	FY2023 Actual	FY2024 Original	FY2024 Revised	FY2025 Proposed	FY2026 Forecast
Expense Objects					
Salaries & Wages	\$172,785	\$170,725	\$170,725	\$247,160	\$256,100
Benefits	\$52,754	\$52,413	\$52,413	\$66,409	\$69,222
Services & Supplies	\$17,683	\$33,111	\$35,524	\$32,105	\$32,505
Internal Services	\$30,650	\$39,826	\$39,826	\$37,809	\$38,814
Utilities	\$531	\$3,300	\$3,300	\$3,300	\$3,300
Contracted Services	\$9,625	\$51,370	\$20,970	\$52,470	\$52,470
Total Expense Objects:	\$284,028	\$350,745	\$322,758	\$439,252	\$452,410

Funding

Name	FY2023 Actual	FY2024 Original	FY2024 Revised	FY2025 Proposed	FY2026 Forecast
General Fund	\$284,028	\$350,745	\$322,758	\$439,252	\$452,410
Total General Fund:	\$284,028	\$350,745	\$322,758	\$439,252	\$452,410

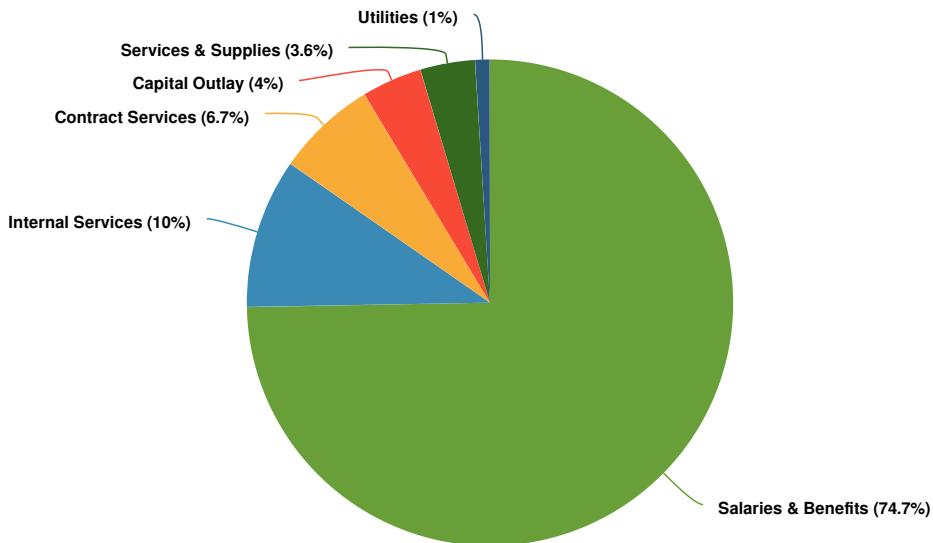


Senior Center

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 a library with computers and wi-fi access, and a ballroom, which can seat approximately 250 guests and can be rented to host a wedding, fundraiser, or any other event. The budget includes expenditures related to facility operations, rentals, and senior program activities.

Expenditures by Expense Type

FY2025 Budgeted Expenditures by Expense Type



Name	FY2023 Actual	FY2024 Original	FY2024 Revised	FY2025 Proposed	FY2026 Forecast
Expense Objects					
Salaries & Wages	\$401,479	\$412,442	\$412,442	\$416,737	\$433,133
Benefits	\$140,107	\$144,496	\$144,496	\$143,156	\$151,092
Services & Supplies	\$14,463	\$26,380	\$26,380	\$27,330	\$27,330
Internal Services	\$60,597	\$78,738	\$78,738	\$74,749	\$76,737
Utilities	\$444	\$7,300	\$7,300	\$7,300	\$7,300
Contracted Services	\$11,941	\$51,618	\$36,618	\$50,100	\$50,600
Capital outlay - Expendable	\$0	\$0	\$0	\$30,000	\$0
Total Expense Objects:	\$629,030	\$720,974	\$705,974	\$749,373	\$746,192

Funding

Name	FY2023 Actual	FY2024 Original	FY2024 Revised	FY2025 Proposed	FY2026 Forecast



Name	FY2023 Actual	FY2024 Original	FY2024 Revised	FY2025 Proposed	FY2026 Forecast
General Fund	\$629,030	\$720,974	\$705,974	\$749,373	\$746,192
Total General Fund:	\$629,030	\$720,974	\$705,974	\$749,373	\$746,192

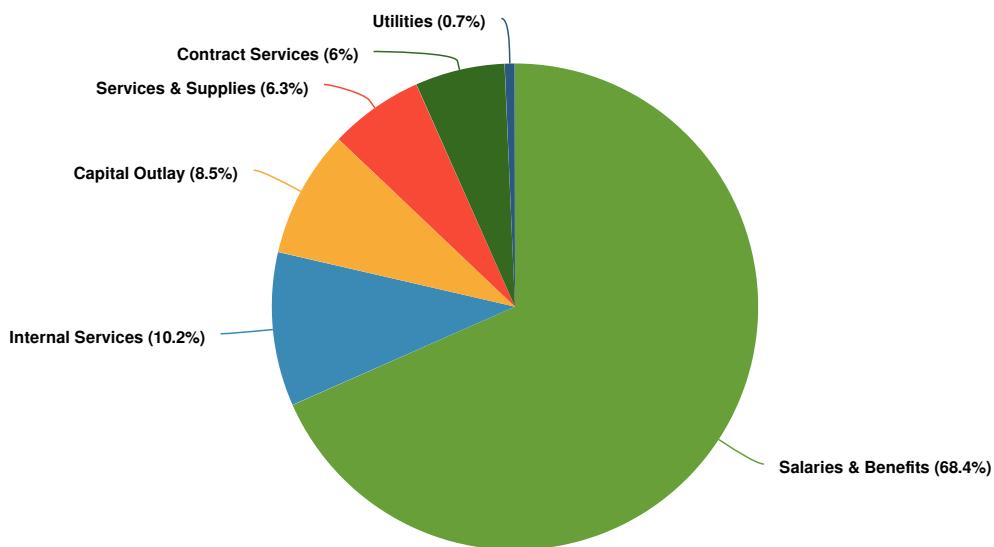


Shannon Center

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, and various recreational and program activities such as Dublin Preschool, Youth/Adult Contract Instructional Classes, and Camps. The budget also provides for After-School Recreation and After-School LEAD (Leadership Experience and Development) programs at all Dublin public elementary and middle schools. In addition, Dublin LEAD is offered to teens so they may receive training in various job-related skills.

Expenditures by Expense Type

FY2025 Budgeted Expenditures by Expense Type



Name	FY2023 Actual	FY2024 Original	FY2024 Revised	FY2025 Proposed	FY2026 Forecast
Expense Objects					
Salaries & Wages	\$628,383	\$763,835	\$763,835	\$860,506	\$901,616
Benefits	\$87,166	\$102,247	\$102,247	\$107,753	\$105,789
Services & Supplies	\$61,662	\$84,335	\$84,335	\$88,715	\$89,065
Internal Services	\$117,380	\$152,520	\$152,520	\$144,794	\$148,643
Utilities	\$5,998	\$9,620	\$9,620	\$9,620	\$9,620
Contracted Services	\$74,898	\$81,202	\$81,202	\$84,452	\$84,452
Capital outlay - Expendable	\$0	\$0	\$0	\$120,000	\$0
Capital Outlay - GFAAG	\$0	\$0	\$0	\$0	\$0
Total Expense Objects:	\$975,487	\$1,193,758	\$1,193,758	\$1,415,840	\$1,339,184



Funding

Name	FY2023 Actual	FY2024 Original	FY2024 Revised	FY2025 Proposed	FY2026 Forecast
General Fund	\$975,487	\$1,193,758	\$1,193,758	\$1,415,840	\$1,339,184
Total General Fund:	\$975,487	\$1,193,758	\$1,193,758	\$1,415,840	\$1,339,184

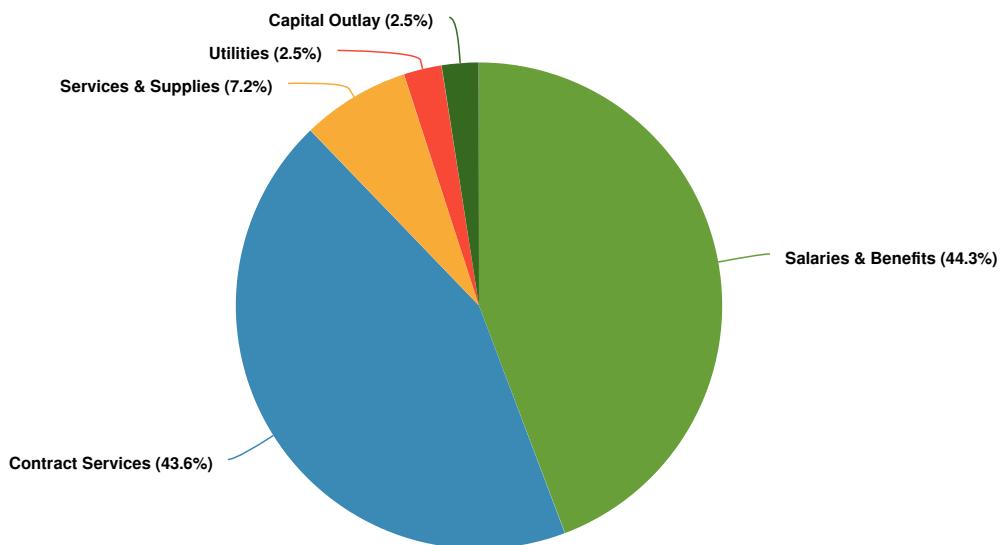


Sports, Stager Gymnasium and Other Facilities

Dublin Sports and Recreation facilities actively engage residents to participate in sports and fitness programs city wide. The Sports, Stager Gymnasium, and Other Facilities Division comprises youth and adult sports, contracted sports programs, facility operations, rentals, and programming at Stager Gym, citywide sports fields, tennis courts, parks, and picnic areas. The budget includes expenditures related to facility operations, rentals, and programming held at various locations.

Expenditures by Expense Type

FY2025 Budgeted Expenditures by Expense Type



Name	FY2023 Actual	FY2024 Original	FY2024 Revised	FY2025 Proposed	FY2026 Forecast
Expense Objects					
Salaries & Wages	\$359,229	\$589,342	\$589,342	\$486,808	\$505,882
Benefits	\$82,919	\$135,588	\$135,588	\$105,764	\$102,239
Services & Supplies	\$43,480	\$94,784	\$94,784	\$96,500	\$64,500
Utilities	\$26,144	\$28,625	\$28,625	\$33,685	\$33,685
Contracted Services	\$660,562	\$574,856	\$574,856	\$583,070	\$583,070
Capital outlay - Expendable	\$0	\$620	\$60,620	\$33,000	\$0
Capital Outlay - ISF	\$0	\$980	\$980	\$0	\$0
Total Expense Objects:	\$1,172,334	\$1,424,796	\$1,484,796	\$1,338,827	\$1,289,376

Funding

Name	FY2023 Actual	FY2024 Original	FY2024 Revised	FY2025 Proposed	FY2026 Forecast
General Fund	\$1,172,334	\$1,424,796	\$1,484,796	\$1,338,827	\$1,289,376



Name	FY2023 Actual	FY2024 Original	FY2024 Revised	FY2025 Proposed	FY2026 Forecast
Total General Fund:	\$1,172,334	\$1,424,796	\$1,484,796	\$1,338,827	\$1,289,376

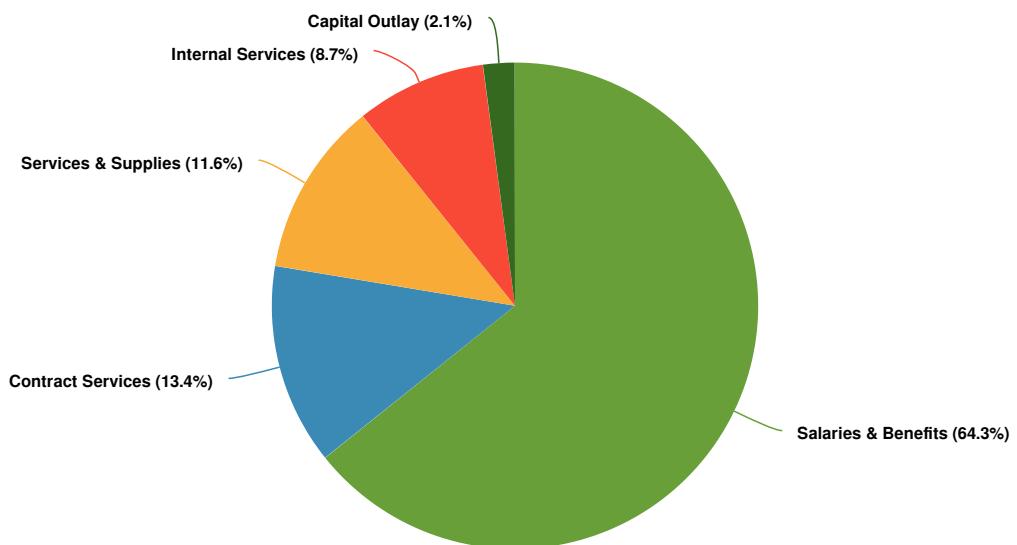


The Wave

The Wave is the City of Dublin's state-of-the-art, 31,000-square foot aquatics facility featuring 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 staff training to enhance safety measures for all staff employed at the facility (including lifeguards, slide attendants, and administrative staff). Additional expenditures include aquatics programming (swim lessons, recreational and competitive swimming, and fitness classes), waterpark operations, concessions, facility rentals, and general operations. 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 purchasing three new cabanas, the most popular rentable feature during waterpark season. Other expenses include additional umbrellas to increase shaded areas within the waterpark and upgrades to the outdoor sound system.

Expenditures by Expense Type

FY2025 Budgeted Expenditures by Expense Type



Name	FY2023 Actual	FY2024 Original	FY2024 Revised	FY2025 Proposed	FY2026 Forecast
Expense Objects					
Salaries & Wages	\$1,141,885	\$1,279,316	\$1,279,316	\$1,446,705	\$1,509,090
Benefits	\$137,237	\$183,764	\$183,764	\$228,476	\$230,930
Services & Supplies	\$186,008	\$280,807	\$285,807	\$302,545	\$313,445
Internal Services	\$182,998	\$237,781	\$237,781	\$225,737	\$231,738
Contracted Services	\$375,133	\$304,740	\$407,415	\$348,340	\$348,340
Capital outlay - Expendable	\$66,228	\$0	\$0	\$55,000	\$55,000
Capital Outlay - ISF	\$15,293	\$0	\$0		
Total Expense Objects:	\$2,104,782	\$2,286,408	\$2,394,083	\$2,606,803	\$2,688,543



Funding

Name	FY2023 Actual	FY2024 Original	FY2024 Revised	FY2025 Proposed	FY2026 Forecast
General Fund	\$2,104,782	\$2,286,408	\$2,394,083	\$2,606,803	\$2,688,543
Total General Fund:	\$2,104,782	\$2,286,408	\$2,394,083	\$2,606,803	\$2,688,543

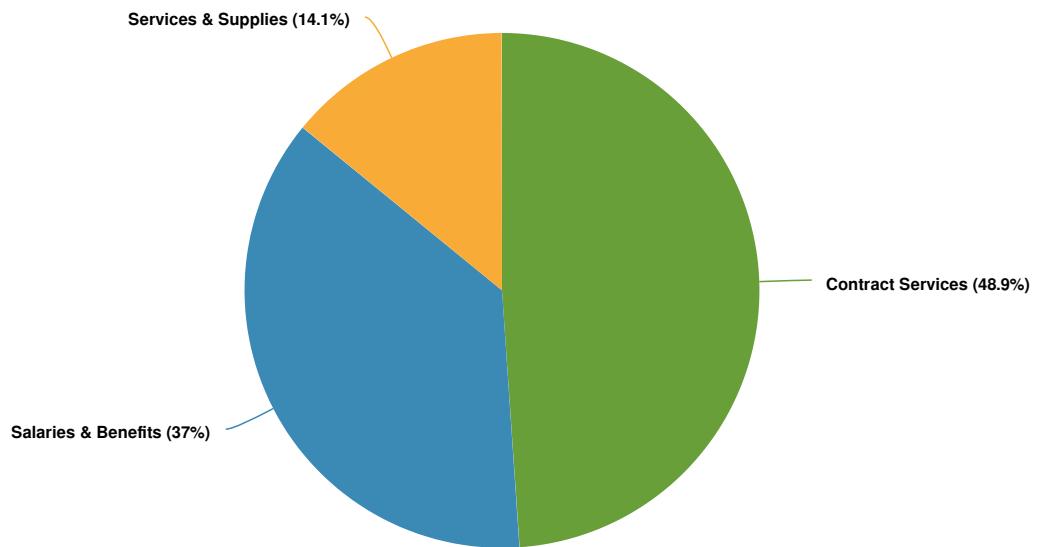


Dublin Arts Center

The new Dublin Arts Center is a vibrant 13,500-square-foot facility. The Precinct Black Box Theater and Gallery 180 are two new program features for the City at the forefront of planning efforts. The Center will also feature programmable spaces: Mixed Media Room, Arts and Crafts Room, Ceramics Studio/Arts Yard, Dance Studio, and Music Studio. Each space will host classes and programs tailored to its specific focus. The budget includes expenditures and revenues related to theater and art gallery operations, facility rentals, arts related programming, and general operations.

Expenditures by Expense Type

FY2025 Budgeted Expenditures by Expense Type



Name	FY2023 Actual	FY2024 Original	FY2024 Revised	FY2025 Proposed	FY2026 Forecast
Expense Objects					
Salaries & Wages	\$0	\$0	\$0	\$192,229	\$199,339
Benefits	\$0	\$0	\$0	\$89,852	\$96,144
Services & Supplies	\$0	\$0	\$0	\$107,400	\$65,900
Contracted Services	\$0	\$0	\$0	\$372,920	\$409,120
Total Expense Objects:	\$0	\$0	\$0	\$762,401	\$770,503

Funding

Name	FY2023 Actual	FY2024 Original	FY2024 Revised	FY2025 Proposed	FY2026 Forecast
General Fund	\$0	\$0	\$0	\$762,401	\$770,503
Total General Fund:	\$0	\$0	\$0	\$762,401	\$770,503



Public Works Department

The Public Works Department is responsible for planning, designing, constructing, operating, and maintaining City infrastructure. The Department is also responsible for management and implementation of the Climate Action Plan 2030 and Beyond, the Dublin Bicycle and Pedestrian Plan, the Municipal Regional Stormwater NPDES Permit, and the solid waste program. The Department consists of several functional areas including Administration, Engineering, Environment and Sustainability, Maintenance, and Special Districts.



Accomplishments for 2022-23 and 2023-24

- Completed the Dublin Bicycle and Pedestrian Plan, a critical planning, policy, and implementation document that supports City efforts to improve safety and attractiveness of biking and walking as a means of transportation and recreation.
- Continued implementing the Bicycle and Pedestrian Plan, by:
 - Bidding out spot improvements and crosswalk improvements in the vicinity of various schools.
 - Implementing striping changes to add buffers along Dublin Boulevard between Hacienda Drive and Scarlett Drive.
 - Installation of sharrows on Hansen Drive between Dublin Boulevard and Silvergate Drive.
 - Complete Street study and striping review for northbound protected bicycle lanes on Tassajara Road with the Dublin Centre project.
- Completed the Dublin Local Roadway Safety Plan, to ensure Dublin residents, visitors and those who travel through the community get home safely.
- Received the award for 2023 Project of the Year, Structures \$5M to \$25M, for Don Biddle Community Park from the Northern California Chapter of the American Public Works Association.
- Received the award for 2023 Project of the Year, Structures less than \$5M, for Butterfly Knoll Park from the Northern California Chapter of the American Public Works Association.
- Received the award for 2023 Project of the Year, Historic Restoration/Preservation, for Heritage Park Cemetery Improvements from the Northern California Chapter of the American Public Works Association.
- Continued implementing the City's Climate Action Plan 2030 and Beyond and pursuit of Dublin achieving carbon neutrality by 2045 by:
 - Installing eight electric vehicle charging stations at The Wave and four on Donlon Way next to Heritage Park.
 - Partnered with Dublin Chevrolet to install ten electric vehicle charging stations at Don Biddle Community Park, as part of the General Motors Dealer Community Charging Program.
 - Replaced gas water heaters with \$124,000 worth of new electric heat pump water heaters at City buildings at no cost to the City through a PG&E Government/K-12 energy program.
 - Pilot tested the use of low carbon concrete at Dublin Sports Grounds as part of the ongoing Citywide Energy Efficiency and Infrastructure Project.
- Completed construction of the following projects: Don Biddle Community Park, Dublin Boulevard Pavement Rehabilitation, Fallon Sports Park – Phase 3, Signal Communications Conduit Installation on Dublin Boulevard, City Hall 2nd Floor Renovation, and Annual Street Resurfacing
- Assembled and lifted the 230-foot long Iron Horse Trail Bridge through a weekend road closure of Dublin Boulevard.
- Completed design and began construction of the following projects: Dublin Arts Center, Green Stormwater Infrastructure, Iron Horse Trail Bridge at Dublin Boulevard, Iron Horse Nature Park and Open Space (Phase 1), Safe Routes to School and Regional Street Midblock Crosswalk, Forest Park, Wallis Ranch Community Park, and Annual Street Resurfacing.
- Continued planning, environmental review, and design of the following projects: Dublin Boulevard Extension, Golden Gate Drive Intersection Improvements, Library Tenant Improvements, Tassajara Road Improvements, Tassajara Road Realignment and Widening, and Village Parkway Complete Streets Improvements.
- The City of Dublin has a Pavement Condition Index of 80, the highest in Alameda County, and the 4th highest in the Bay Area.
- Created Geographic Information System (GIS) Story Maps for Public Art, Dublin Pioneer cemetery, and the Adopt-a-Bench Program. Created GIS web applications for the City Council District-Based Elections and City Street Cut Moratoriums.
- Citywide Energy Improvements project continues construction. Completed improvements include solar panels at The Wave, Corp Yard, Fire Stations 17 & 18, Senior Center, Library, Public Safety Complex, Dublin Sports Grounds, and Fallon Sports Park. Battery storage at The Wave, Senior Center, and Corp Yard; LED lighting retrofits or additions at parks, sports fields, courts, streets and parking lots; new or replaced standby generators at the Library, Shannon Community Center, Fire Stations 16, 17, and 18; new HVAC, boilers, and associated controls at the Library, Senior Center, Heritage Park and Museum, and Fire Stations 16, 17, and 18; new or upgraded battery back up or hydrogen fuel cell systems at 21 signalized intersections.



- Continued the Public-Public Partnership with Parks Reserve Forces Training Area (Camp Parks) thought the Intergovernmental Support Agreement (IGSA).
- Grants and project received by the Department:
 - \$9.15M of State Transportation Improvement Program funding for Village Parkway Complete Streets Improvements.
 - \$1.38M Urban Community Drought Relief Grant from the California Department of Water Resources.
 - \$600,000 Tri-Valley Transportation Council funding for the Iron Horse Trail Bridge at Dublin Boulevard.
 - \$135,000 of Measure B funds and \$726,000 of Vehicle Registration Fee funds from Alameda County Transportation Commission for the Citywide Bicycle and Pedestrian Improvements project.
 - \$400,000 of Alameda County Health grant funds for the midblock crosswalk on Regional Street between Dublin Boulevard and Amador Valley Boulevard.
 - \$286,455 in TDA funds that can be used for Bicycle and Pedestrian projects.
- Received Tree City USA designation from the Arbor Day Foundation for the tenth consecutive year.
- Completed formation of a Community Facilities District for the Francis Ranch (East Ranch) Development.
- Implemented the Community Workforce Agreement on applicable Capital Improvement Program projects.
- Partnered with StopWaste and a UC Merced research team on a carbon sequestration pilot project at Emerald Glen Park and Dublin Sports Grounds.

Objectives and Key Performance Measures for Fiscal Year 2024-2025 and 2025-2026

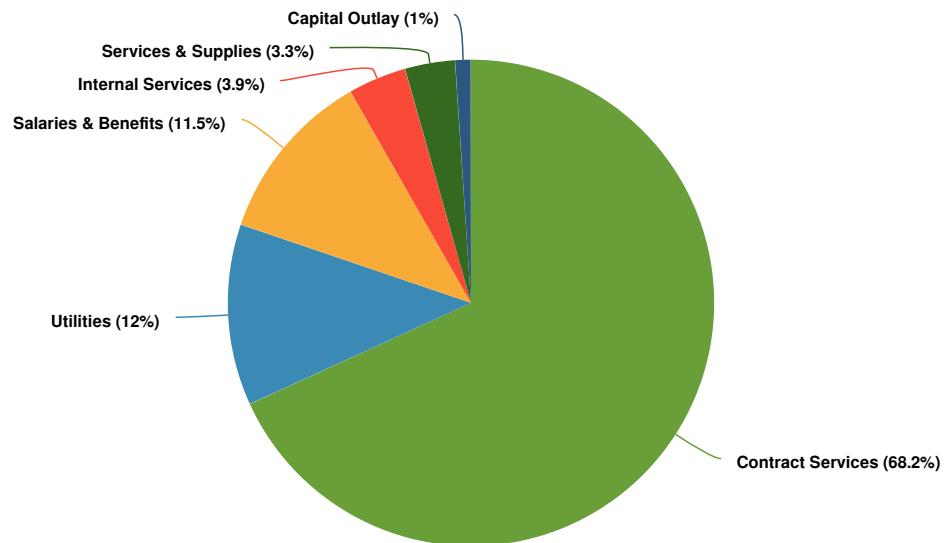
- Increase maintenance efforts throughout the City, including increasing the amount of annual street resurfacing.
- Continue to implement the Bicycle and Pedestrian Plan and the Local Roadway Safety Plan.
- Continue to implement the Climate Action Plan 2030 and Beyond
- Continue to explore funding mechanisms, like Community Facilities Districts, for capital and on-going maintenance needs.
- Continue to work on the extension of Dublin Boulevard with the Alameda County Transportation Commission.
- Complete assessments of the three fire stations and complete upgrades to improve safety and efficiency of station operations. Complete the construction of:
 - Citywide Energy Efficiency and Infrastructure Improvements
 - Dublin Arts Center
 - Forest Park
 - Green Stormwater Infrastructure
 - Iron Horse Nature Park and Open Space (Phase 1)
 - Iron Horse Trail Bridge at Dublin Boulevard
 - Safe Routes to School and Regional Street Midblock Crosswalk
 - Wallis Ranch Community Park

Performance Measure	FY 2024 - 25	FY 2025 - 26
	Projection	Projection
Encroachment Permits Issued	234	236
Percent of graffiti on public property calls for service that are responded to within one City business day.	60%	70%
Percent of potholes filled within three City business days.	70%	75%



Expenditures by Expense Type

FY2025 Budgeted Expenditures by Expense Type



Name	FY2023 Actual	FY2024 Original	FY2024 Revised	FY2025 Proposed	FY2026 Forecast
Expense Objects					
Salaries & Wages	\$2,357,583	\$2,773,179	\$2,773,179	\$2,953,603	\$3,045,267
Benefits	\$841,596	\$1,113,117	\$1,113,117	\$1,370,921	\$1,425,196
Services & Supplies	\$464,875	\$889,253	\$1,179,410	\$1,247,363	\$1,175,482
Internal Services	\$1,356,489	\$1,455,290	\$1,455,290	\$1,462,598	\$1,562,217
Utilities	\$3,438,165	\$4,458,334	\$4,548,334	\$4,524,342	\$4,751,026
Contracted Services	\$20,873,164	\$23,146,050	\$25,635,271	\$25,598,010	\$26,003,354
Professional Consulting	\$188,459	\$50,000	\$58,913	\$0	\$0
Capital outlay - Expendable	\$13,565	\$0	\$76,127	\$390,000	\$0
Capital Outlay - ISF	\$0	\$0	\$70,000	\$0	\$0
Capital Outlay - GFAAG	\$0	\$11,025	\$11,025	\$0	\$0
Total Expense Objects:	\$29,533,897	\$33,896,248	\$36,920,666	\$37,546,837	\$37,962,542

Funding

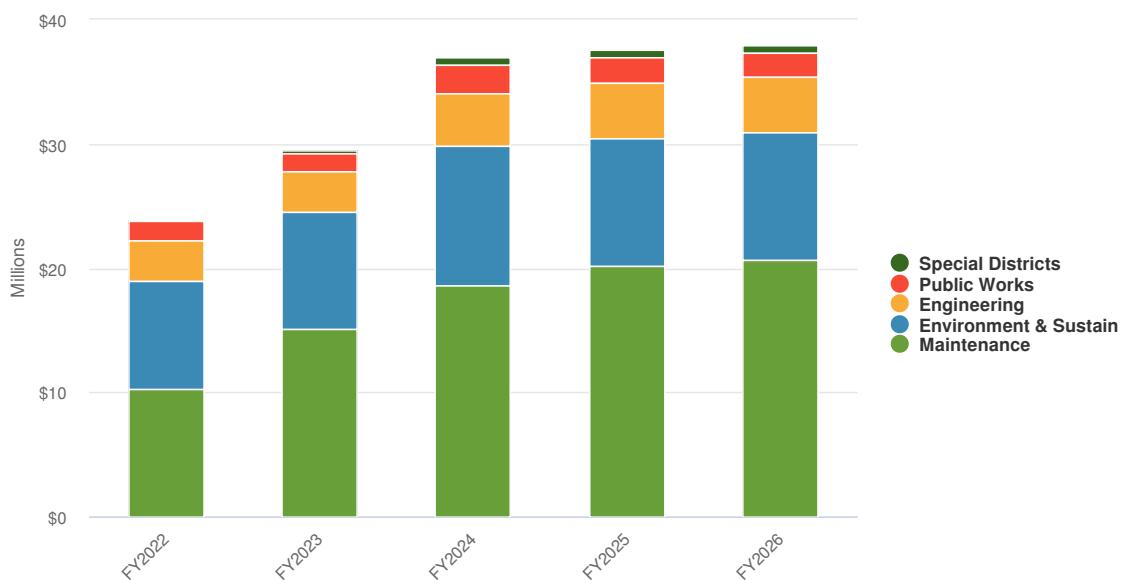
Name	FY2023 Actual	FY2024 Original	FY2024 Revised	FY2025 Proposed	FY2026 Forecast
General Fund	\$17,448,539	\$20,613,402	\$21,765,401	\$23,666,351	\$23,974,277
Developer Deposit	\$1,181,404	\$1,458,426	\$1,725,369	\$1,554,478	\$1,554,478
General Fund Designated Reserv	\$146,725	\$440,000	\$465,674	\$30,007	\$177,000
Traffic Safety	\$37,922	\$84,000	\$103,463	\$94,000	\$94,000
State Gas Tax	\$947,233	\$1,372,119	\$1,476,743	\$1,212,067	\$1,242,286
ACTC - Vehicle Registration Fe	\$200,000	\$100,000	\$100,000	\$200,000	\$200,000
Measure BB-Bike & Ped	\$9,341	\$20,225	\$20,225	\$0	\$0



Name	FY2023 Actual	FY2024 Original	FY2024 Revised	FY2025 Proposed	FY2026 Forecast
Measure D	\$274,174	\$447,638	\$747,057	\$352,287	\$220,127
Garbage Service Fund	\$8,286,780	\$7,820,000	\$8,854,395	\$8,810,000	\$8,810,000
Local Recycling Programs	\$62,798	\$72,647	\$103,763	\$53,025	\$53,204
Dublin / Dougherty	\$3,400	\$11,800	\$11,800	\$6,800	\$6,800
Village Parkway	\$3,400	\$11,800	\$11,800	\$6,800	\$6,800
Street Light District 1983-1	\$262,596	\$373,473	\$373,473	\$430,671	\$446,101
Landscape District Stagecoach	\$62,245	\$261,166	\$261,166	\$99,096	\$102,550
Landscape District Dougherty 1	\$92,451	\$132,821	\$132,821	\$111,887	\$116,295
Landscape District Santa Rita	\$292,031	\$362,008	\$362,008	\$378,147	\$393,679
Street Light District East Dub	\$214,265	\$283,695	\$373,695	\$403,688	\$422,050
Dublin Crossing CFD	\$8,594	\$31,030	\$31,815	\$137,532	\$142,895
Total:	\$29,533,897	\$33,896,248	\$36,920,666	\$37,546,837	\$37,962,542

Expenditures by Division

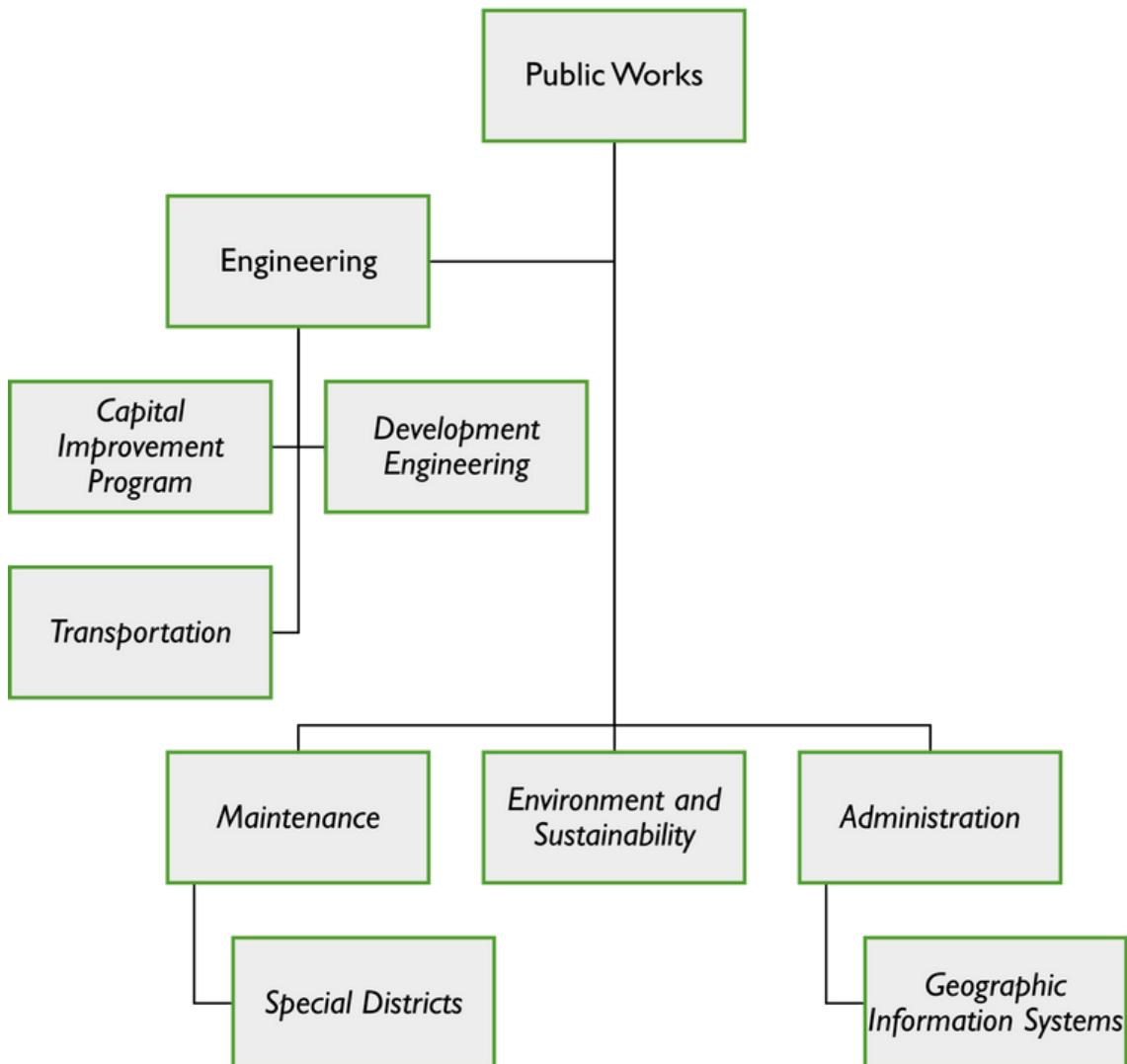
Budgeted and Actual Expenditures by Division



Name	FY2023 Actual	FY2024 Original	FY2024 Revised	FY2025 Proposed	FY2026 Forecast
Expenditures					
Public Works	\$1,468,724	\$1,855,024	\$2,275,975	\$2,060,593	\$1,956,536
Engineering	\$3,152,167	\$3,891,056	\$4,213,638	\$4,433,609	\$4,522,072
Environment & Sustain	\$9,473,198	\$9,659,090	\$11,282,566	\$10,268,088	\$10,292,789
Maintenance	\$15,109,423	\$17,928,023	\$18,584,647	\$20,227,234	\$20,615,035
Special Districts	\$330,385	\$563,056	\$563,841	\$557,313	\$576,110
Total Expenditures:	\$29,533,897	\$33,896,248	\$36,920,666	\$37,546,837	\$37,962,542



Organizational Chart



Personnel Allocation

	FY2023 Actual	FY2024 Adopted	FY2024 Amended	FY2025 Budget	FY2026 Forecast
Personnel Allocation					
Public Works Director	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	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	2.00	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
GIS Coordinator	1.00	1.00	1.00	1.00	1.00
Maintenance Coordinator	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
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
Principle Engineer		1.00	1.00	1.00	1.00
Public Works Inspector		1.00			
Public Works Manager	1.00	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
Senior Office Assistant	1.00	1.00	1.00	1.00	1.00
Senior Public Works Inspector	1.00	1.00	2.00	2.00	2.00
Total Positions	21.00	22.00	22.00	23.00	23.00

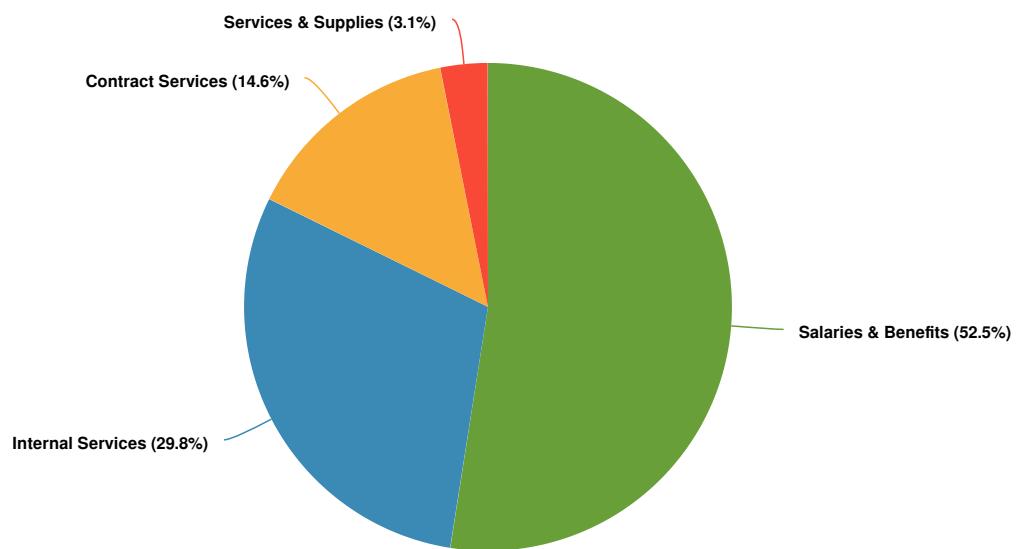


Public Works Administration

Public Works Administration is responsible for oversight of the Public Works Department and support of its Divisions: Engineering, Environment and Sustainability, and Maintenance, including Special Districts. Public Works Administration manages the geographic information system (GIS). The administrative function includes the department and Capital Improvement Program (CIP) budgeting, including revenue and expense management of certain special revenue funds.

Expenditures by Expense Type

FY2025 Budgeted Expenditures by Expense Type



Name	FY2023 Actual	FY2024 Original	FY2024 Revised	FY2025 Proposed	FY2026 Forecast
Expense Objects					
Salaries & Wages	\$652,984	\$766,771	\$766,771	\$788,918	\$816,286
Benefits	\$195,352	\$253,950	\$253,950	\$292,538	\$302,792
Services & Supplies	\$31,438	\$52,430	\$54,149	\$64,805	\$50,805
Internal Services	\$539,114	\$671,873	\$671,873	\$614,331	\$636,652
Contracted Services	\$31,729	\$110,000	\$444,191	\$300,000	\$150,000
Professional Consulting	\$5,567	\$0	\$8,913	\$0	\$0
Capital outlay - Expendable	\$12,541	\$0	\$76,127	\$0	\$0
Total Expense Objects:	\$1,468,724	\$1,855,024	\$2,275,975	\$2,060,593	\$1,956,536

Funding

Name	FY2023 Actual	FY2024 Original	FY2024 Revised	FY2025 Proposed	FY2026 Forecast
General Funds	\$1,468,724	\$1,855,024	\$2,275,975	\$2,060,593	\$1,956,536



Name	FY2023 Actual	FY2024 Original	FY2024 Revised	FY2025 Proposed	FY2026 Forecast
Total General Funds:	\$1,468,724	\$1,855,024	\$2,275,975	\$2,060,593	\$1,956,536

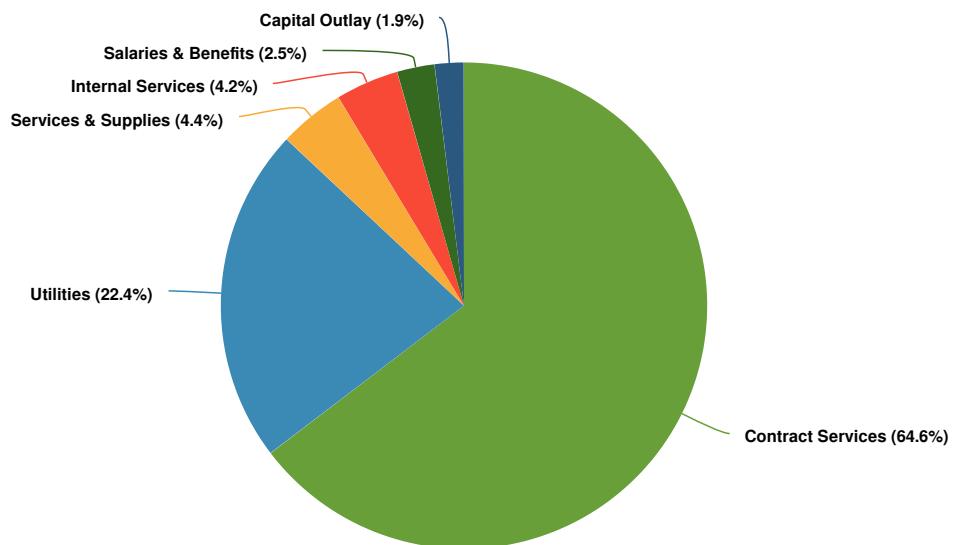


Maintenance

The Maintenance Division is responsible for the maintenance of City buildings, parks, streets, street landscaping, and trees. The Division also manages maintenance of the Landscape and Lighting Maintenance Districts and Community Facility Districts. Maintenance services are provided to the City under several contracts with private companies. The largest and primary maintenance contract is with MCE Corporation.

Expenditures by Expense Type

FY2025 Budgeted Expenditures by Expense Type



Name	FY2023 Actual	FY2024 Original	FY2024 Revised	FY2025 Proposed	FY2026 Forecast
Expense Objects					
Salaries & Wages	\$227,841	\$329,974	\$329,974	\$349,137	\$361,196
Benefits	\$106,533	\$127,649	\$127,649	\$158,366	\$167,802
Services & Supplies	\$222,245	\$508,327	\$707,197	\$884,887	\$885,261
Internal Services	\$817,375	\$783,417	\$783,417	\$848,267	\$925,565
Utilities	\$3,437,284	\$4,457,784	\$4,547,784	\$4,521,792	\$4,748,476
Contracted Services	\$10,298,131	\$11,709,847	\$12,007,601	\$13,074,786	\$13,526,735
Professional Consulting	\$15	\$0	\$0		
Capital outlay - Expendable	\$0	\$0	\$0	\$390,000	\$0
Capital Outlay - ISF	\$0	\$0	\$70,000	\$0	\$0
Capital Outlay - GFAAG	\$0	\$11,025	\$11,025	\$0	\$0
Total Expense Objects:	\$15,109,423	\$17,928,023	\$18,584,647	\$20,227,234	\$20,615,035



Funding

Name	FY2023 Actual	FY2024 Original	FY2024 Revised	FY2025 Proposed	FY2026 Forecast
General Fund	\$13,367,880	\$15,621,084	\$16,077,696	\$17,768,844	\$18,082,674
Traffic Safety	\$37,922	\$84,000	\$103,463	\$94,000	\$94,000
State Gas Tax	\$901,826	\$1,231,803	\$1,322,352	\$1,160,682	\$1,190,901
ACTC - Vehicle Registration Fe	\$200,000	\$100,000	\$100,000	\$200,000	\$200,000
Dublin / Dougherty	\$0	\$5,000	\$5,000	\$0	\$0
Village Parkway	\$0	\$5,000	\$5,000	\$0	\$0
Street Light District 1983-1	\$250,500	\$360,025	\$360,025	\$410,270	\$425,089
Landscape District Stagecoach	\$14,311	\$31,443	\$31,443	\$23,978	\$25,177
Landscape District Dougherty 1	\$39,120	\$79,800	\$79,800	\$52,500	\$55,125
Landscape District Santa Rita	\$93,769	\$122,616	\$122,616	\$116,035	\$122,587
Street Light District East Dub	\$204,095	\$273,025	\$363,025	\$386,440	\$404,284
Dublin Crossing CFD	\$0	\$14,226	\$14,226	\$14,485	\$15,198
Total:	\$15,109,423	\$17,928,023	\$18,584,647	\$20,227,234	\$20,615,035

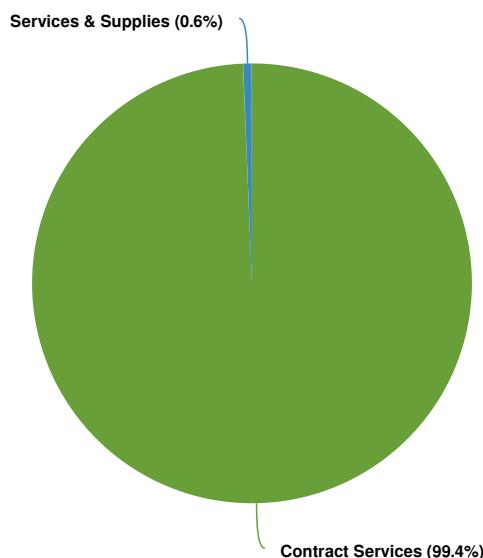


Special (Assessment) Districts

The Public Works Department manages Special Districts, which include Community Facilities Districts and Landscaping and Lighting Maintenance Districts. The Special Districts fund construction and maintenance of certain public infrastructure through the collection of special taxes from or assessments on properties within the boundary of each Special District.

Expenditures by Expense Type

FY2025 Budgeted Expenditures by Expense Type



Name	FY2023 Actual	FY2024 Original	FY2024 Revised	FY2025 Proposed	FY2026 Forecast
Expense Objects					
Services & Supplies	\$1,150	\$3,528	\$3,528	\$3,617	\$3,707
Contracted Services	\$329,235	\$559,528	\$560,313	\$553,696	\$572,404
Total Expense Objects:	\$330,385	\$563,056	\$563,841	\$557,313	\$576,110

Funding

Name	FY2023 Actual	FY2024 Original	FY2024 Revised	FY2025 Proposed	FY2026 Forecast
Street Light District 1983-1	\$12,096	\$13,447	\$13,447	\$20,401	\$21,012
Landscape District Stagecoach	\$47,934	\$229,723	\$229,723	\$75,118	\$77,373
Landscape District Dougherty 1	\$53,331	\$53,021	\$53,021	\$59,387	\$61,170
Landscape District Santa Rita	\$198,262	\$239,392	\$239,392	\$262,112	\$271,092
Street Light District East Dub	\$10,169	\$10,669	\$10,669	\$17,248	\$17,766
Dublin Crossing CFD	\$8,594	\$16,803	\$17,588	\$123,047	\$127,697
Total:	\$330,385	\$563,056	\$563,841	\$557,313	\$576,110

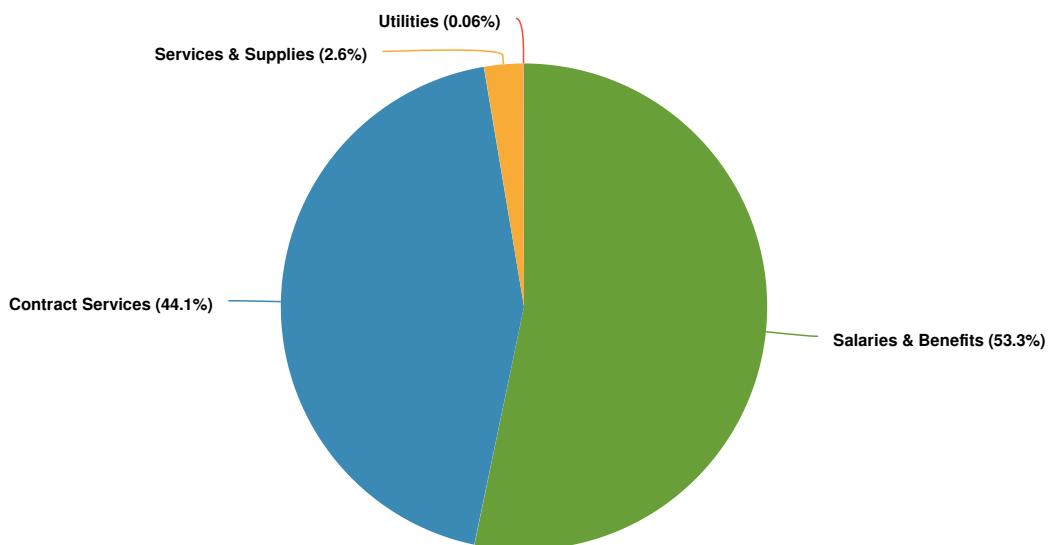


Engineering

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 responsible for the review, approval, permitting, and inspection of subdivisions, grading, other private development projects, and encroachments within the public street right-of-way or within City property. The Division also manages traffic signals and the intelligent transportation system (ITS) including the communications network and operations. The three Geologic Hazard Abatement Districts are managed by the Engineering Division.

Expenditures by Expense Type

FY2025 Budgeted Expenditures by Expense Type



Name	FY2023 Actual	FY2024 Original	FY2024 Revised	FY2025 Proposed	FY2026 Forecast
Expense Objects					
Salaries & Wages	\$1,211,998	\$1,398,521	\$1,398,521	\$1,533,894	\$1,576,342
Benefits	\$465,613	\$641,865	\$641,865	\$828,574	\$870,928
Services & Supplies	\$69,520	\$125,120	\$127,120	\$113,901	\$111,721
Utilities	\$881	\$550	\$550	\$2,550	\$2,550
Contracted Services	\$1,220,253	\$1,675,000	\$1,995,582	\$1,954,690	\$1,960,530
Professional Consulting	\$182,877	\$50,000	\$50,000	\$0	\$0
Capital outlay - Expendable	\$1,025	\$0	\$0		
Total Expense Objects:	\$3,152,167	\$3,891,056	\$4,213,638	\$4,433,609	\$4,522,072

Funding



Name	FY2023 Actual	FY2024 Original	FY2024 Revised	FY2025 Proposed	FY2026 Forecast
General Funds	\$3,134,728	\$3,859,595	\$4,182,177	\$4,433,609	\$4,522,072
State Gas Tax	\$8,098	\$11,236	\$11,236	\$0	\$0
Measure BB-Bike & Ped	\$9,341	\$20,225	\$20,225	\$0	\$0
Total:	\$3,152,167	\$3,891,056	\$4,213,638	\$4,433,609	\$4,522,072

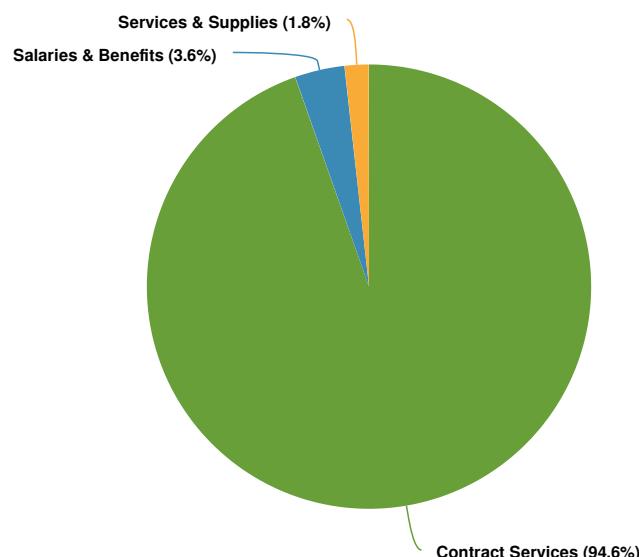


Environment and Sustainability

The Environment and Sustainability Division is responsible for the management and implementation of programs related to the Climate Action Plan 2030 and Beyond, the Municipal Regional Stormwater NPDES Permit, and solid waste management. The Division coordinates internal and external environmental compliance efforts, develops new sustainable programs and practices, coordinates Bike Month and Walk and Roll to School activities and assists with environmental efforts related to special events.

Expenditures by Expense Type

FY2025 Budgeted Expenditures by Expense Type



Name	FY2023 Actual	FY2024 Original	FY2024 Revised	FY2025 Proposed	FY2026 Forecast
Expense Objects					
Salaries & Wages	\$264,760	\$277,913	\$277,913	\$281,653	\$291,443
Benefits	\$74,098	\$89,653	\$89,653	\$91,443	\$83,673
Services & Supplies	\$140,523	\$199,849	\$287,416	\$180,154	\$123,989
Contracted Services	\$8,993,816	\$9,091,675	\$10,627,584	\$9,714,838	\$9,793,685
Total Expense Objects:	\$9,473,198	\$9,659,090	\$11,282,566	\$10,268,088	\$10,292,789

Funding

Name	FY2023 Actual	FY2024 Original	FY2024 Revised	FY2025 Proposed	FY2026 Forecast
General Fund	\$654,242	\$735,000	\$953,797	\$956,283	\$965,974
Developer Deposit	\$4,368	\$1,125	\$1,125	\$1,500	\$1,500
General Fund Designated Reserv	\$146,725	\$440,000	\$465,674	\$30,007	\$177,000
State Gas Tax	\$37,310	\$129,080	\$143,155	\$51,385	\$51,385



Name	FY2023 Actual	FY2024 Original	FY2024 Revised	FY2025 Proposed	FY2026 Forecast
Measure D	\$274,174	\$447,638	\$747,057	\$352,287	\$220,127
Garbage Service Fund	\$8,286,780	\$7,820,000	\$8,854,395	\$8,810,000	\$8,810,000
Local Recycling Programs	\$62,798	\$72,647	\$103,763	\$53,025	\$53,204
Dublin / Dougherty	\$3,400	\$6,800	\$6,800	\$6,800	\$6,800
Village Parkway	\$3,400	\$6,800	\$6,800	\$6,800	\$6,800
Total:	\$9,473,198	\$9,659,090	\$11,282,566	\$10,268,088	\$10,292,789



CAPITAL IMPROVEMENT PROGRAM



Capital Improvement Program Overview

The 2024-29 Five-Year Capital Improvement Program (CIP) includes 37 projects within the CIP time frame with a funding allocation for 28 of the projects in Fiscal Year 2024-25 and 16 of the projects in Fiscal Year 2025-26.

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.

Overall CIP Expenditures and Financing

	FY2023 Actual	FY 2024 Adopted	FY2024 Amended	FY2025 Budget	FY2026 Forecast
EXPENDITURES BY CATEGORY					
General Improvements	\$11,829,805	\$2,696,840	\$25,269,885	\$10,425,459	\$3,952,000
Public Art	\$474,814	\$500,000	\$1,471,045	\$500,000	\$300,000
Parks	\$4,539,778	\$3,894,115	\$26,188,648	\$1,943,185	\$5,800,941
Streets	\$13,053,219	\$17,851,382	\$68,340,072	\$9,950,578	\$14,407,000
TOTAL COSTS⁽¹⁾	\$29,897,617	\$24,942,337	\$121,269,649	\$22,819,222	\$24,459,941
FINANCING					
General Fund	\$1,956,443	\$17,929,893	\$51,207,754	\$5,097,023	\$15,551,900
Special Revenue	\$11,477,739	\$3,448,689	\$16,128,982	\$7,221,374	\$3,840,100
Public Art Fund	\$474,814	\$500,000	\$1,471,045	\$500,000	\$300,000
Traffic Impact Fees	\$1,788,206	\$613,880	\$23,109,933	\$816,320	
Public Facility Fees	\$7,356,764	\$2,279,875	\$22,843,452	\$1,563,505	\$2,490,941
Dublin Crossing Fund	\$450,000		\$350,000		
Internal Service Funds	\$37,965	\$170,000	\$3,589,986	\$7,621,000	\$2,277,000
Energy Improve. Lease Bond	\$6,355,686	\$0	\$2,568,498		
TOTAL FINANCING⁽¹⁾	\$ 29,897,617	\$ 24,942,337	\$ 121,269,649	\$ 22,819,222	\$ 24,459,941

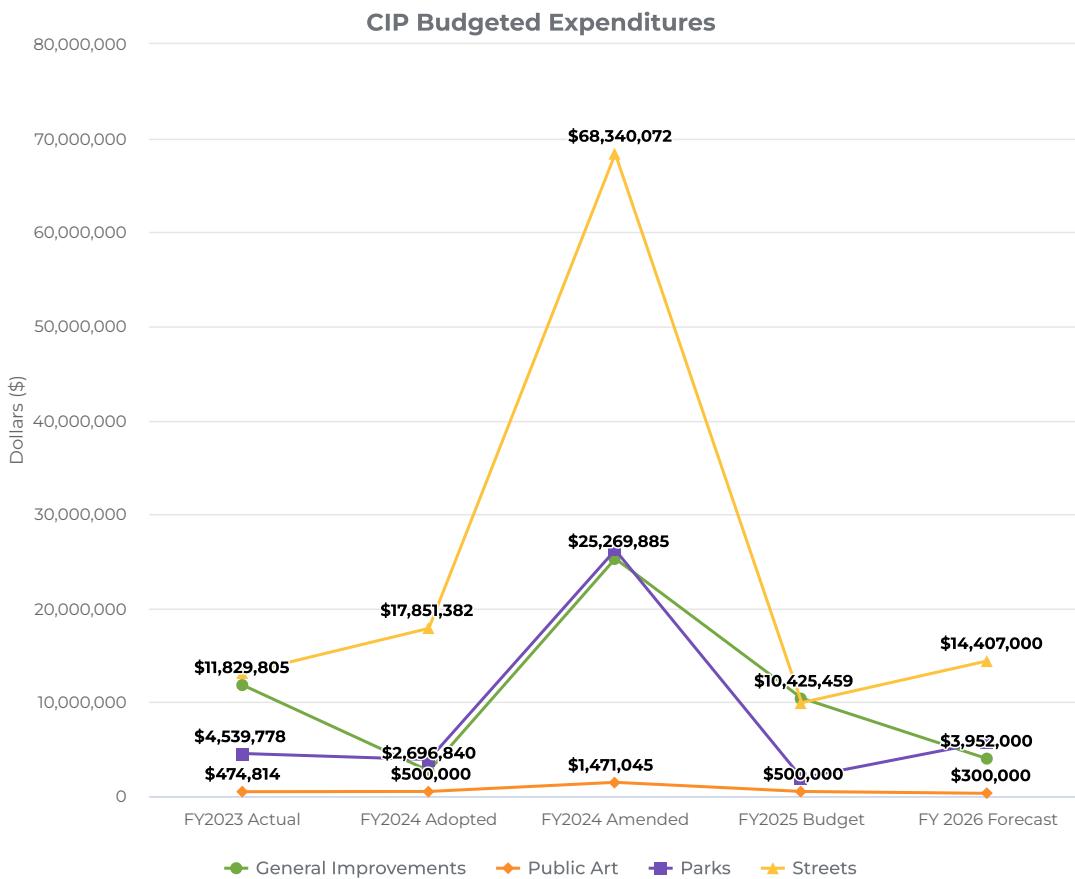
⁽¹⁾ Financing sources exclude project improvement to be funded/constructed by developers and other agencies, other and unidentified funding sources.

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 2024-2029 Five-Year Capital Improvement Program.



CIP Costs by Project Category



General Improvements CIP

Project Number and Description		FY2023 Actual	FY 2024 Adopted	FY2024 Amended	FY2025 Budget	FY2026 Forecast
EXPENDITURES						
GI0421	Audio Visual System Upgrade	\$8,749	\$314,000	\$463,175	\$771,000	\$177,000
GI0121	Citywide Energy Improvements	\$7,521,059	\$30,000	\$3,368,406	\$1,500,000	\$1,000,000
GI0001	Civic Center Elevator Modernization					\$900,000
GI0002	Civic Center Exterior Glazing, Sealing & Painting				\$4,250,000	
GI0122	Civic Center Rehabilitation	\$267,580	\$687,840	\$1,728,152	\$205,000	
GI0119	Civic Ctr HVAC & Roof Replacement	\$37,852		\$73,768		
GINEW01	Condition Assessment of Water Features				\$50,000	
GINEW02	Corporation Yard Equipment Wash pad					
GI0120	Dublin Arts Center	\$3,419,306		\$9,848,021		
GI0123	Dublin Standard Plans & Details Update	\$54,866		\$87,634		
GI0219	Electric Vehicle (EV) Charging Stations	\$161,609		\$50,484	\$197,459	
GI0223	Exterior Painting at Various City Facilities	\$113	\$120,000	\$784,887		
GINEW03	Facilities Parking Lot Resurfacing				\$500,000	\$500,000
GI0319	Financial System Replacement	\$237,594		\$939,205		
GI0224	Irrigation System Upgrades			\$1,840,000		
GI0117	IT Infrastructure Improvement			\$254,277		
GI0521	Library Tenant Improvements	\$333	\$1,000,000	\$2,835,332	\$2,000,000	
GI0509	Maintenance Yard Facility			\$55,089		
GI0124	Marquee Signs		\$495,000	\$495,000	\$350,000	
GI0323	Municipal Fiber			\$140,000		
GI0116	Police Services Building	\$86,178		\$1,022		
GI0221	Resiliency and Disaster Preparedness Imp.	\$34,567		\$1,065,433	\$277,000	\$1,375,000
GI0423	Roof Replacement at Various City Facilities		\$50,000	\$655,000		
GINEW04	Shannon Community Center Play Yard					
GI0523	Situational Awareness Camera Program			\$585,000		
GINEW05	Waste Enclosure Upgrades				\$325,000	
GINEW06	The Wave Pool Replastering					
Total Costs		\$11,829,805	\$2,696,840	\$25,269,885	\$10,425,459	\$3,952,000
FINANCING						
1001	General Fund	\$1,002,425	\$1,809,000	\$5,545,355	\$1,908,124	\$2,275,000
1101	General Fund Designated Reserves	\$515,367	\$687,840	\$9,245,221	\$275,229	
2207	Transportation for Clean Air			\$18,000		
2705	Street Light District East Dublin 1999-1	\$498,723	\$30,000	\$30,000		
2811	Cable TV Facilities				\$300,000	
2920	Federal Grants				\$127,230	
2921	State Grant - General			\$1,380,000	\$193,876	
4100	Public Facility Fees	\$3,419,640		\$3,085,518		
6205	Internal Service Fund - Facilities Replacement	\$113	\$170,000	\$3,073,525	\$7,150,000	\$1,500,000
6305	Internal Service Fund - Equipment					
6605	IT Fund	\$37,852		\$323,768	\$471,000	\$177,000
7102	Energy Improvement Lease Bond	\$6,355,686		\$2,568,498		
Total Financing		\$11,829,805	\$2,696,840	\$25,269,885	\$10,425,459	\$3,952,000



Public Art CIP

Project Number and Description

FY2023 Actual FY 2024 Adopted FY2024 Amended FY2025 Budget FY2026 Forecast

EXPENDITURES						
	Butterfly Knoll Park					
PA0121	Camp Parks Sign	\$101,503		\$4,104		
PA0121	Don Biddle Com Park	\$157,954		\$381,814		
PA0123	Downtown Dublin		\$500,000	\$108,159	\$300,000	\$300,000
PA0222	Heritage Park			\$650,000		
PA0419	Imagine Playground			\$311,193		
PA0418	Sean Diamond Park			\$6,263		
PANEW01	Outdoor Murals	\$215,358		\$9,512	\$200,000	
Total Costs		\$474,814	\$500,000	\$1,471,045	\$500,000	\$300,000

FINANCING						
2801	Public Art Fund	\$474,814	\$500,000	\$1,471,045	\$500,000	\$300,000
Total Financing		\$ 474,814	\$ 500,000	\$ 1,471,045	\$ 500,000	\$ 300,000



Parks CIP

Project Number and Description	FY2023 Actual	FY 2024	FY 2024	FY 2025	FY 2026
		Adopted	Amended	Budget	Forecast
EXPENDITURES					
PK0122	Alamo Creek Park and Assessment District - Fence Replacement	\$26,610		\$810,458	
PK0115	Don Biddle Community Park	\$2,286,703		\$3,457,269	
PK0221	Downtown Dublin Town Square Park		\$4,680	\$106,885	\$4,680
PK0215	Dublin Heritage Cemetery	\$18,231		\$3,517	
PK0002	Dublin Sports Grounds Rehabilitation				
PK0105	Emerald Glen Park Recre & Aq	\$3,056		\$215,066	
PKNEW01	Fallon Sports park - Artificial Turf Field Replacement				
PK0119	Fallon Sports Park - Phase 3	\$1,264,855		\$430,042	
PK0518	Imagine Playground at Dublin Sports	\$587		\$48,233	
PK0422	Iron Horse Nature Park and Open Space	\$557,154	\$1,301,100	\$4,663,435	\$1,463,505
PK0322	Jordan Ranch Neighborhood Square	\$207,406	\$1,028,775	\$2,573,613	\$350,000
PK0224	Kolb Park Renovation		\$450,000	\$450,000	\$2,450,000
PK0124	Parks Playground Replacement		\$1,109,560	\$1,109,560	
PK0123	Persimmon Drive Pedestrian Path Rehabilitation	\$72		\$194,928	
PK0321	Restrooms Replacement			\$999,720	
PKNEW02	Sports Courts Resurfacing				\$600,000
PK0001	Sunday School Barn Improvements				\$125,000
PK0421	Wallis Ranch Community Park	\$175,103		\$11,125,921	
Total Costs⁽¹⁾		\$4,539,778	\$3,894,115	\$26,188,648	\$1,943,185
					\$ 5,800,941

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

FINANCING						
1001	General Fund	\$7,240	\$1,614,240	\$3,207,513	\$129,680	\$2,710,000
1101	General Fund Designated Reserves	\$13,748		\$775,193		
2207	TFAC/Transportation for Clean Air	\$4,483		\$3,517		
2212	Vehicle Registration Fee (ACTC)			\$35,106		
2215	Measure BB Sales Tax - Bke & Ped Fund (ACTC)				\$250,000	
2403	State Park Grant	\$557,154		\$1,736,846		
2703	Landscape District Dougherty 1986-1	\$19,958		\$370,344		
2704	Landscape District Santa Rita 1997-1	\$72		\$194,928		
4100	Public Facility Fees	\$3,937,124	\$2,279,875	\$19,757,934	\$1,563,505	\$2,490,941
6205	Internal Service Fund - Facilities Replacement			\$107,268		\$600,000
Total Financing⁽¹⁾		\$ 4,539,778	\$ 3,894,115	\$ 26,188,648	\$ 1,943,185	\$ 5,800,941

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



Streets CIP

Project Number and Description		FY2023 Actual	FY 2024 Adopted	FY2024 Amended	FY2025 Budget	FY2026 Forecast
EXPENDITURES						
ST0815	Amador Plaza Road Bicycle and Pedestrian Imp.			\$860,498		
ST0117	Annual Street Resurfacing	\$3,115,651	\$2,299,881	\$2,982,063	\$4,500,000	\$4,500,000
ST0319	City Entrance Monument Signs			\$485,000		
ST0517	Citywide Bicycle and Pedestrian Improvements	\$127,202	\$653,228	\$2,164,249	\$1,788,228	\$750,000
ST0713	Citywide Signal Communications Upgrade	\$980,092	\$235,040	\$2,054,527	\$825,040	
ST0124	Citywide Storm Drain Improvements		\$30,000	\$30,000		\$30,000
ST0221	Downtown Dublin Street Grid Network	\$557	\$8,990	\$205,326	\$8,990	
ST0216	Dublin Boulevard Extension	\$905,195	\$13,424,823	\$28,621,206		
ST0120	Dublin Blvd Pavement Rehabilitation	\$737,000				
ST0417	Dublin Ranch Street Light Improvements	\$40	\$12,000	\$60,147	\$42,000	\$42,000
ST0423	Golden Gate Drive Intersection Improvements		\$113,880	\$135,320	\$816,320	
ST0121	Green Stormwater Infrastructure	\$307,646		\$1,845,428	\$420,000	
ST0519	Intelligent Trans Sys Upgrade	\$32,752		\$296,373		
ST0118	Iron Horse Trail Bridge at Dublin Boulevard	\$6,182,007		\$4,725,476		
ST0122	Local Roadway Safety Plan	\$55,599		\$39,080		
ST0218	San Ramon Road Landscape Renovation			\$238,660		
ST0514	San Ramon Road Trail Lighting			\$7,996		
ST0119	Tassajara Road Improvements - North Dublin	\$426,079	\$500,000	\$11,132,278	\$500,000	
ST0116	Tassajara Road Realignment and Widening	\$83,457		\$11,324,308		
ST0123	Traffic Signal and Roadway Safety Improvements		\$110,000	\$170,000		
ST0223	Traffic Signal Re-Lamping	\$98	\$213,540	\$511,982		\$135,000
ST0323	Village Parkway Reconstruction	\$99,844	\$250,000	\$450,156	\$1,050,000	\$8,950,000
Total Costs⁽¹⁾		\$13,053,219	\$17,851,382	\$68,340,072	\$9,950,578	\$14,407,000

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

FINANCING						
1001	General Fund	\$9,137	\$7,311,372	\$8,519,776	\$1,363,990	\$2,116,900
1101	General Fund Designated Reserves	\$408,526	\$6,507,441	\$23,914,696	\$1,420,000	\$8,450,000
2201	State Gas Tax	\$1,474,073	\$659,460	\$3,088,559	\$750,000	\$723,100
2202	Federal Transportation Grant	\$661,000				
2203	Transportation Development Act			\$17,317		
2204	Measure B Sales Tax - Local Streets Fund (ACTC)	\$827,482		\$128,223		
2205	Measure B Sales Tax - Bike & Ped Fund (ACTC)	\$277,206		\$68,200		
2206	State Transportation Improvement	\$28,699				
2207	Transportation for Clean Air	\$193,286		\$69,419		
2212	Vehicle Registration Fee (ACTC)	\$96,418	\$165,040	\$1,029,632	\$35,040	
2214	Measure BB Sales Tax - Local Streets Fund (ACTC)	\$857,954	\$1,110,000	\$1,678,026	\$2,080,000	\$550,000
2215	Measure BB Sales Tax - Bike & Ped Fund (ACTC)	\$246,465	\$348,228	\$595,578	\$698,228	\$275,000
2216	Measure B Grants	\$2,598,350				
2217	Measure BB Grants	\$967,149		\$2,548,490		
2218	Measure RR			\$411,609		
2220	Road Maint. & Rehab Account (RMRA)	\$2,169,229	\$1,123,961	\$2,660,682	\$2,745,000	\$2,250,000
2304	Local Recycling Programs			\$4,360		
2705	Street Light District East Dublin 1999-1	\$40	\$12,000	\$60,147	\$42,000	\$42,000
4300	Eastern Dublin Transportation Impact Fee	\$1,190,404	\$500,000	\$11,219,795		
4303	Traffic Impact Fee - Category 3			\$298,596		
4304	Western Dublin Transportation Impact Fee	\$171,722	\$113,880	\$995,818	\$816,320	
4305	Traffic Impact Fee - Dougherty Valley			\$5,464,338		
4306	Tri-Valley Transportation Development Fee	\$426,079		\$5,085,407		
4309	Mitigation Contribution			\$45,980		
4401	Dublin Crossing Development Fee	\$450,000		\$350,000		
6305	Internal Service Fund - Equipment			\$85,426		
9901	Other County Reimbursement					



Project Number and Description	FY2023 Actual	FY 2024 Adopted	FY2024	FY2025	FY2026
			Amended	Budget	Forecast
Total Financing⁽¹⁾	\$ 13,053,219	\$ 17,851,382	\$ 68,340,072	\$ 9,950,578	\$ 14,407,000

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



PROPRIETARY FUNDS



Internal Service Funds

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. 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 and funding for IT costs.

The total Internal Service Funds budget for Fiscal Year 2024-25 is \$5,566,860, and the projected budget for Fiscal Year 2025-26 is \$5,604,608 (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.

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.

	FY2023 Actual	FY2024 Adopted	FY2024 Amended	FY2025 Budget	FY2026 Forecast
Beginning Fund Balance	9,258,095	10,091,907	10,091,907	10,076,050	10,855,802
Revenues					
Use of Money & Property	\$170,639	\$75,000	\$75,000	\$170,000	\$170,000
Internal Service Charges	\$949,561	\$801,865	\$801,865	\$879,652	\$965,218
Total Revenues	\$1,120,200	\$876,865	\$876,865	\$1,049,652	\$1,135,218
Expenditures by Category					
Contract Services	(\$6,500)	\$0	\$0	\$0	\$0
Capital Outlay - ISF	\$492,860	\$530,500	\$807,297	\$269,900	\$159,790
Capital Outlay - Depreciation	(\$199,973)	\$0	\$0	\$0	\$0
Internal Service Fund Charge	\$0	\$0	\$0	\$0	\$0
Transfers Out	\$0	\$0	\$85,426	\$0	\$0
TOTAL COSTS	\$286,387	\$530,500	\$892,722	\$269,900	\$159,790
Ending Fund Balance⁽¹⁾	10,091,907	10,438,272	10,076,050	10,855,802	11,831,230

⁽¹⁾ FY 2023 Fund Balance includes \$1,815,957 as Net Investment in Capital Assets



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.

	FY2023 Actual	FY2024 Adopted	FY2024 Amended	FY2025 Budget	FY2026 Forecast
Beginning Fund Balance	\$45,902,276	\$46,359,279	\$46,359,279	\$45,716,285	\$41,215,871
Revenues					
Use of Money & Property	\$221,531	\$100,000	\$100,000	\$220,000	\$220,000
Internal Service Charges	\$414,278	\$390,531	\$390,531	\$429,586	\$472,545
Transfers In	\$2,000,000	\$2,000,000	\$2,000,000	\$2,000,000	\$2,000,000
Total Revenues	\$2,635,809	\$2,490,531	\$2,490,531	\$2,649,586	\$2,692,545
Expenditures by Category					
Contract Services	\$68,183	\$0	\$60,000	\$0	\$0
Capital Outlay - ISF	\$2,110,510	\$0	\$0	\$0	\$0
Internal Service Fund Charge	\$113	\$170,000	\$3,073,525	\$7,150,000	\$2,100,000
Transfers Out	\$2,178,806	\$170,000	\$3,133,525	\$7,150,000	\$2,100,000
TOTAL COSTS	\$2,178,806	\$170,000	\$3,133,525	\$7,150,000	\$2,100,000
Ending Fund Balance⁽¹⁾	\$46,359,279	\$48,679,810	\$45,716,285	\$41,215,871	\$41,808,416

⁽¹⁾ FY 2023 Fund Balance includes \$33,579,114 as Net Investment in Capital Assets.

Internal Service Fund - IT

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

	FY2023 Actual	FY2024 Adopted	FY2024 Amended	FY2025 Budget	FY2026 Forecast
Beginning Fund Balance	\$2,330,369	\$2,676,884	\$2,676,884	\$2,196,789	\$1,725,789
Revenues					
Use of Money & Property	\$64,978	\$0	\$0	\$0	\$0
Internal Service Charges	\$2,916,776	\$3,729,206	\$3,729,206	\$3,583,060	\$3,670,123
Total Revenues	\$2,981,754	\$3,729,206	\$3,729,206	\$3,583,060	\$3,670,123
Expenditures by Category					
Salaries & Wages	\$707,642	\$1,117,120	\$1,117,120	\$968,065	\$1,001,666
Benefits	\$174,568	\$357,002	\$357,002	\$270,134	\$263,063
Capital Outlay - ISF	\$25,590	\$0	\$8,042	\$0	\$0
Capital Outlay - Depreciation	\$306,082	\$0	\$0	\$0	\$0
Contract Services	\$49,620	\$128,467	\$131,042	\$63,000	\$70,500
Professional Consulting	\$315,453	\$221,590	\$232,719	\$243,300	\$243,300
Internal Service Fund Charge	\$47,535	\$34,284	\$34,284	\$37,713	\$41,484
Services & Supplies	\$797,980	\$1,641,468	\$1,668,782	\$1,868,708	\$1,912,885
Interest Payments	\$29,593	\$0	\$0	\$0	\$0
Transfers Out	\$37,852	\$0	\$431,036	\$471,000	\$177,000
Utilities	\$143,323	\$229,275	\$229,275	\$132,140	\$137,225
TOTAL COSTS	\$2,635,239	\$3,729,206	\$4,209,301	\$4,054,060	\$3,847,123
Ending Fund Balance⁽¹⁾	\$2,676,884	\$2,676,884	\$2,196,789	\$1,725,789	\$1,548,789

⁽¹⁾ FY2023 Fund Balance includes \$843,686 as Net Investment in Capital Assets.



Internal Service Fund - Retiree Health

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

	FY2023 Actual	FY2024 Adopted	FY2024 Amended	FY2025 Budget	FY2026 Forecast
Beginning Fund Balance	\$48,381	\$48,695	\$48,695	\$66,935	\$66,935
Revenues					
Use of Money & Property	\$314	\$0	\$0	\$0	\$0
Internal Service Charges	\$0	\$0	\$0	\$0	\$0
Other Revenue	\$916,598	\$1,087,640	\$1,087,640	\$1,175,900	\$1,234,695
Total Revenues	\$916,912	\$1,087,640	\$1,087,640	\$1,175,900	\$1,234,695
Expenditures by Category					
Benefits	\$916,598	\$1,069,400	\$1,069,400	\$1,175,900	\$1,234,695
Contract Services	\$0	\$0	\$0	\$0	\$0
TOTAL COSTS	\$916,598	\$1,069,400	\$1,069,400	\$1,175,900	\$1,234,695
Ending Fund Balance	\$48,695	\$66,935	\$66,935	\$66,935	\$66,935

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.

	FY2023 Actual	FY2024 Adopted	FY2024 Amended	FY2025 Budget	FY2026 Forecast
Beginning Fund Balance	\$6,176,965	\$6,653,158	\$6,653,158	\$6,752,839	\$6,966,702
Revenues					
Use of Money & Property	\$54,344	\$20,000	\$20,000	\$50,000	\$50,000
Internal Service Charges	\$746,088	\$638,058	\$638,058	\$701,863	\$772,050
Other Revenue	\$146,339	\$0	\$0	\$0	\$0
Total Revenues	\$946,771	\$658,058	\$658,058	\$751,863	\$822,050
Expenditures by Category					
Capital Outlay - ISF	\$249,567	\$207,000	\$558,377	\$538,000	\$540,000
Capital Outlay - Depreciation	\$221,010	\$0	\$0	\$0	\$0
TOTAL COSTS	\$470,578	\$207,000	\$558,377	\$538,000	\$540,000
Ending Fund Balance⁽¹⁾	\$6,653,158	\$7,104,216	\$6,752,839	\$6,966,702	\$7,248,752

⁽¹⁾ FY2023 Fund balance includes \$3,950,938 as Net Investment in Capital Assets



FIDUCIARY FUNDS



Dublin Crossing CFD 2015-1 (5102)

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 multifamily 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. In September 2022, the City issued \$21.72 million in bonds on behalf of the CFD. In December 2023, the City issued 18.65 million in bonds on behalf of the CFD.

	FY2023 Actual	FY2024 Adopted	FY2024 Amended	FY2025 Budget	FY2026 Forecast
Beginning Fund Balance	(\$78,495,933)	(\$109,976,808)	(\$109,976,808)	(\$110,093,434)	(\$110,170,730)
Revenues					
Use of Money & Property	\$509,814				
Other Revenue	\$52,500				
Special Assessments	\$6,459,732	\$5,561,238	\$5,561,238	\$8,087,637	\$8,249,692
Total Revenues	\$7,022,046	\$5,561,238	\$5,561,238	\$8,087,637	\$8,249,692
Expenditures by Category					
Contract Services	\$80,162	\$336,200	\$368,826	\$427,400	\$439,100
Reimbursement to Others	\$32,614,276				
Interest Payments	\$4,913,355	\$5,225,038	\$5,225,038	\$7,653,533	\$7,802,083
Professional Consulting	\$8,942	\$84,000	\$84,000	\$84,000	\$84,000
Services & Supplies	\$806,554				
Transfers Out	\$79,632				
TOTAL COSTS	\$38,502,921	\$5,645,238	\$5,677,864	\$8,164,933	\$8,325,183
Ending Fund Balance	(\$109,976,808)	(\$110,060,808)	(\$110,093,434)	(\$110,170,730)	(\$110,246,221)



Geologic Hazard Abatement Districts (GHAD)

A Geologic Hazard Abatement District (District or GHAD) 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 a supplemental assessment on 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 (Positano) development project. On December 4, 2007, the City Council adopted 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 GHAD's boundary. The boundary of the Positano development encompasses approximately 175 acres of land, located generally east of Fallon Road.

On May 3, 2011, the City Council adopted Resolution No. 52-11 approving the annexation of the Jordan Ranch development into the Fallon Village GHAD. The boundary of the GHAD with both Positano and Jordan Ranch developments encompasses a total of approximately 674 acres of land, located generally east of Fallon Road.

On February 21, 2023, the City Council adopted Resolution No. 23-23 approving the annexation of the East Ranch development into the Fallon Village GHAD. Upon completion of the development and transfer to the GHAD, the East Ranch development will add approximately 166 acres of land to the GHAD.

For Fiscal Year 2023-24, a total of 1,951 parcels were subject to the levy of an assessment which represents all the 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 2024-25 or Fiscal Year 2025-26.



Fallon Village GHAD (5301)

	FY2023 Actual	FY2024 Adopted	FY2024 Amended	FY2025 Budget	FY2026 Forecast
Beginning Fund Balance	\$8,049,194	\$9,202,472	\$9,202,472	\$9,954,755	\$9,952,856
Revenues					
Special Assessments	\$1,217,625	\$1,216,307	\$1,216,307	\$488,614	\$503,272
Use of Money & Property	\$174,496	\$75,000	\$75,000	\$150,000	\$125,000
Total Revenues	\$1,392,121	\$1,291,307	\$1,291,307	\$638,614	\$628,272
Expenditures by Category					
Salaries & Wages	\$12,529	\$22,308	\$22,308	\$23,453	\$24,262
Benefits	\$5,937	\$8,451	\$8,451	\$10,060	\$10,781
Contract Services	\$89,625	\$323,465	\$323,465	\$415,000	\$425,000
Professional Consulting	\$130,752	\$184,800	\$184,800	\$192,000	\$192,000
TOTAL COSTS	\$238,843	\$539,024	\$539,024	\$640,513	\$652,042
Ending Fund Balance	\$9,202,472	\$9,954,755	\$9,954,755	\$9,952,856	\$9,929,085

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 GHAD's boundary. The boundary of the GHAD encompasses approximately 500 acres of land located at the westerly boundary of the City limits.

For Fiscal Year 2023-24, a total of 399 parcels were subject to the levy of an assessment. It is estimated that in Fiscal Year 2024-25, 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.

Schaefer Ranch GHAD (5302)

	FY2023 Actual	FY2024 Adopted	FY2024 Amended	FY2025 Budget	FY2026 Forecast
Beginning Fund Balance	\$5,839,243	\$6,222,598	\$6,222,598	\$6,242,723	\$6,445,956
Revenues					
Special Assessments	\$480,773	\$535,083	\$535,083	\$655,746	\$675,419
Use of Money & Property	\$122,483	\$60,000	\$60,000	\$115,000	\$115,000
Total Revenues	\$603,256	\$595,083	\$595,083	\$770,746	\$790,419
Expenditures by Category					
Salaries & Wages	\$12,530	\$22,308	\$22,308	\$23,453	\$24,262
Benefits	\$5,937	\$8,451	\$8,451	\$10,060	\$10,781
Contract Services	\$97,460	\$372,171	\$372,171	\$370,000	\$380,000
Professional Consulting	\$103,974	\$172,028	\$172,028	\$164,000	\$164,000
TOTAL COSTS	\$219,901	\$574,958	\$574,958	\$567,513	\$579,043
Ending Fund Balance	\$6,222,598	\$6,242,723	\$6,242,723	\$6,445,956	\$6,657,332



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 Crossing (The Chateau) development project. On August 16, 2011, the City Council adopted 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 GHAD's boundary. The boundary of The Chateau development encompasses approximately 68 acres of land located on the northeast side of Tassajara Road.

On June 6, 2017, the City Council adopted Resolution No. 66-17 approving the annexation of the Tassajara Hills development into the Fallon Crossing GHAD. The boundary of the Tassajara Hills development encompasses a total of approximately 293 acres of land in the northeast corner of the City. The GHAD has not accepted transfer and maintenance responsibilities within the Tassajara Hills development yet, therefore the development does not receive any GHAD services at this time.

For Fiscal Year 2023-24, a total of 477 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 2024-25 or Fiscal Year 2025-26.

Fallon Crossing GHAD (5321)

	FY2023 Actual	FY2024 Adopted	FY2024 Amended	FY2025 Budget	FY2026 Forecast
Beginning Fund Balance	\$2,397,708	\$3,109,100	\$3,109,100	\$3,500,513	\$3,873,802
Revenues					
Special Assessments	\$709,165	\$714,177	\$714,177	\$756,802	\$779,506
Use of Money & Property	\$54,749	\$15,000	\$15,000	\$50,000	\$50,000
Total Revenues	\$763,914	\$729,177	\$729,177	\$806,802	\$829,506
Expenditures by Category					
Salaries & Wages	\$6,265	\$11,154	\$11,154	\$23,453	\$24,262
Benefits	\$2,966	\$4,220	\$4,220	\$10,060	\$10,781
Contract Services	\$11,874	\$195,700	\$195,700	\$260,000	\$270,000
Professional Consulting	\$31,417	\$126,690	\$126,690	\$140,000	\$140,000
TOTAL COSTS	\$52,522	\$337,764	\$337,764	\$433,513	\$445,043
Ending Fund Balance	\$3,109,100	\$3,500,513	\$3,500,513	\$3,873,802	\$4,258,265



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.**

CERBT Summary (5171)

	FY2023 Actual	FY2024 Adopted	FY2024 Amended	FY2025 Budget	FY2026 Forecast
Beginning Fund Balance	\$22,956,683	\$22,868,762	\$22,868,762	\$21,749,362	\$20,523,462
Revenues					
Use of Maoney & Property	\$848,779				
Other Revenue					
Total Revenues	\$848,779				
Expenditures by Category					
Benefits	\$916,598	\$1,069,400	\$1,069,400	\$1,175,900	\$1,234,695
Contract Services	\$20,102	\$50,000	\$50,000	\$50,000	\$50,000
TOTAL COSTS	\$936,700	\$1,119,400	\$1,119,400	\$1,225,900	\$1,284,695
Ending Fund Balance	\$22,868,762	\$21,749,362	\$21,749,362	\$20,523,462	\$19,238,767



ADDENDUM



Introduction

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 Addendum are intended to provide additional summary and comparison information related to both Revenues and Expenditures. The Addendum 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 Addendum as well. Questions about the presentation of the information can be directed to the Finance Department at (925) 833-6640.

The following are the sections included in the Addendum:

#1 – Historical Comparison of Revenues by Source

#2 – Human Services Grants Program

#3 – Position Allocation Plan

#4 – Fiscal Year 2024-25 Appropriations Limit (Gann Limit)

#5 – Fund Balance Reserves Policy

#6 – Glossary/Index

#7 – Demographics

#8 – Legal Debt Limit

#9 – City Debt Schedule

#10 – Budget Resolution



General Fund (1000s) Revenues Comparison

Category	FY2023 Actual	FY 2024 Adopted	FY2024 Amended	FY2025 Budget	FY2026 Forecast
General Fund (1000s)					
Property Taxes					
Current Secured	\$45,436,666	\$46,980,000	\$46,980,000	\$49,903,335	\$52,235,550
Current Unsecured	\$2,260,937	\$2,466,000	\$2,466,000	\$2,772,306	\$2,890,000
Motor Vehicle In Lieu	\$8,642,464	\$9,100,000	\$9,100,000	\$9,500,000	\$9,973,000
Supplemental	\$2,098,007	\$1,000,000	\$1,000,000	\$800,000	\$800,000
Prior Secured	\$459,064	\$350,000	\$350,000	\$250,000	\$250,000
Prior Unsecured	(\$21,570)				
Property Tax Penalties	\$180,571				
Sub-total	\$59,056,139	\$59,896,000	\$59,896,000	\$63,225,641	\$66,148,550
Sales Taxes					
Sales and Use Tax	\$28,902,065	\$27,000,000	\$29,995,900	\$30,536,365	\$31,403,805
Sales Tax Reimbursements	(\$321,750)	(\$375,000)	(\$375,000)	(\$375,000)	(\$375,000)
Sub-total	\$28,580,315	\$26,625,000	\$29,620,900	\$30,161,365	\$31,028,805
Other Taxes					
Property Transfer Tax	\$742,856	\$800,000	\$800,000	\$600,000	\$600,000
Transient Occupancy Tax (Hotel)	\$1,533,093	\$1,500,000	\$1,500,000	\$1,550,000	\$1,600,000
Sub-total	\$2,275,949	\$2,300,000	\$2,300,000	\$2,150,000	\$2,200,000
Franchise Taxes					
Electric	\$701,239	\$550,000	\$550,000	\$650,000	\$650,000
Gas	\$246,404	\$150,000	\$150,000	\$200,000	\$200,000
Garbage	\$4,921,232	\$4,630,500	\$4,630,500	\$5,145,000	\$5,402,250
Cable	\$584,861	\$650,000	\$650,000	\$550,000	\$550,000
Sub-total	\$6,453,735	\$5,980,500	\$5,980,500	\$6,545,000	\$6,802,250
Licenses & Permits					
Business Licenses	\$186,600	\$150,000	\$150,000	\$175,000	\$180,000
Pole License Fee	\$2,478	\$11,000	\$11,000	\$22,000	\$22,000
Taxi - Company	\$508	\$500	\$500	\$500	\$500
Taxi - Driver	\$508	\$500	\$500	\$500	\$500
Tobacco Retailing License	\$8,808	\$10,000	\$10,000	\$10,000	\$10,000
Massage - Establishment	\$2,744	\$3,000	\$3,000	\$3,000	\$3,000
Peddler	\$1,108	\$1,000	\$1,000	\$1,000	\$1,000
Animal License	\$6,230	\$6,000	\$6,000	\$6,000	\$6,000
Fire Permits - Self Inspected	\$26,436	\$27,000	\$27,000		
Fire Permits - Annual	\$7,817	\$10,000	\$10,000	\$15,000	\$15,000
Planning Permits	\$33,493	\$29,255	\$29,255	\$41,558	\$41,558
Building Referral Plan Check	\$32,339	\$28,775	\$28,775	\$35,000	\$35,000
Building Permits	\$4,688,760	\$3,133,413	\$3,133,413	\$4,065,776	\$5,032,598
Construction and Demo Permits	\$20,520	\$8,979	\$8,979	\$13,108	\$16,362
Encroachment / Transportation	\$260,633	\$242,150	\$242,150	\$247,860	\$260,100
Grading	\$72,479	\$62,840	\$62,840	\$72,000	\$75,600
Miscellaneous Permits	\$7,382	\$4,577	\$4,577	\$6,300	\$6,300
Sub-total	\$5,358,842	\$3,728,989	\$3,728,989	\$4,714,602	\$5,705,518
Fines & Penalties					
Other Court Fines	\$40,721	\$20,000	\$20,000	\$20,000	\$20,000
Parking Citations	\$32,997	\$30,000	\$30,000	\$30,000	\$30,000



Category	FY2023 Actual	FY 2024 Adopted	FY2024 Amended	FY2025 Budget	FY2026 Forecast
Administration Citation	\$6,300			\$2,400	\$2,400
Business License Penalties				\$15,000	\$15,000
Penalties	\$100				
Sub-total	\$80,117	\$50,000	\$50,000	\$67,400	\$67,400

Use Of Money & Property

Interest	\$4,980,461	\$2,510,000	\$5,500,000	\$5,510,000	\$5,496,800
Interest - Lease	\$129,921				
Interest Designated	\$12,746				
Interest Restricted	\$62,492				
Investment Fair Market Value Adjustment	(\$3,053,407)				
Leased Property	\$551,009	\$532,026	\$532,026	\$553,648	\$563,807
Sub-total	\$2,683,224	\$3,042,026	\$6,032,026	\$6,063,648	\$6,060,607

Intergovernmental

Other Agency Grants	\$46,436				
Vehicle License Fee	\$76,068	\$45,000	\$45,000	\$70,000	\$70,000
Mandated Costs Reimbursement		\$10,000	\$125,000	\$10,000	\$10,000
Property Tax Relief (HOPTR)	\$229,661	\$235,000	\$235,000	\$220,000	\$220,000
Sub-total	\$352,165	\$290,000	\$405,000	\$300,000	\$300,000

Charges For Services

General & Administrative

Sale of Documents	\$27				
Building Use Insurance	\$51,650	\$35,000	\$35,000	\$35,000	\$35,000
General & Administrative	\$51,677	\$35,000	\$35,000	\$35,000	\$35,000

Police Services

Police Reports	\$3,740	\$3,000	\$3,000	\$3,000	\$3,000
Background Letter	\$3,922	\$1,100	\$1,100	\$1,100	\$1,100
ABC Letter	\$180				
Livescan	\$3,250	\$500	\$1,000	\$1,200	\$1,200
Fingerprints	\$698	\$500			
Vehicle Release	\$16,400	\$12,000	\$12,000	\$12,000	\$12,000
Fix It Tickets	\$330	\$350	\$350	\$350	\$350
Repo Releases	\$435	\$600	\$600	\$600	\$600
DUI Response Costs Recovery	\$1,300	\$2,100	\$2,100	\$2,100	\$2,100
Miscellaneous Police Services	\$2,688	\$600	\$600	\$13,400	\$13,400
Police Services	\$32,943	\$20,750	\$20,750	\$33,750	\$33,750

Fire Services

Fire Alarm	\$35,462	\$25,000	\$25,000	\$10,000	\$10,000
Sprinkler / Underground	\$196,764	\$110,000	\$110,000	\$90,000	\$72,000
Fixed System	\$4,802	\$1,000	\$1,000	\$1,500	\$1,500
Fire Plan Check	\$90,817	\$58,000	\$58,000	\$83,910	\$87,380
Miscellaneous Fire Services	\$10,687	\$3,000	\$3,000	\$4,000	\$4,000
Santa Rita Services	\$1,767,288	\$1,300,000	\$1,300,000	\$500,000	\$500,000
Fire Services	\$2,105,820	\$1,497,000	\$1,497,000	\$689,410	\$674,880

Environmental Services

EV Charging Stations	\$13,958	\$17,000	\$17,000	\$27,000	\$27,000
Stormwater Facility Inspection	\$43,534	\$16,000	\$16,000	\$16,320	\$16,320
Waste Mgt Admin Fee	\$1,885,188	\$1,680,000	\$1,680,000	\$1,980,107	\$2,079,112
Local Share Permit Surcharge-Green Building	\$985	\$678	\$678	\$1,005	\$1,117
Environmental Services	\$1,943,664	\$1,713,678	\$1,713,678	\$2,024,432	\$2,123,549

Parks & Community Services

Cultural & Special Events	\$502,406	\$455,785	\$455,785	\$336,102	\$336,184
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Category	FY2023 Actual	FY 2024 Adopted	FY2024 Amended	FY2025 Budget	FY2026 Forecast
Dublin Arts Center				\$701,622	\$813,466
Heritage & Cultural Art	\$279,820	\$149,164	\$149,164	\$221,063	\$209,083
Parks & Community Services Admin	\$209,263	\$198,500	\$198,500	\$198,500	\$198,500
Senior Center	\$152,661	\$168,120	\$168,120	\$179,600	\$179,600
Shannon Center	\$1,515,636	\$1,300,047	\$1,300,047	\$1,430,366	\$1,429,166
Stager & Other Facilities	\$1,854,672	\$1,589,063	\$1,589,063	\$1,558,308	\$1,576,108
The Wave	\$2,029,599	\$1,596,891	\$1,596,891	\$1,941,295	\$1,956,612
<i>Parks & Community Services</i>	\$6,544,057	\$5,457,569	\$5,457,569	\$6,566,856	\$6,698,719

Development Services

Zoning	\$1,314,024	\$911,036	\$582,794	\$521,927	\$521,927
Plan Checking	\$1,843,435	\$2,735,164	\$2,735,164	\$2,776,060	\$2,780,660
Local Share Permit Surcharge-Zone 7	\$4,501	\$1,343	\$1,343	\$8,925	\$9,920
Local Share Permit Surcharge-SMIP	\$1,800	\$1,254	\$1,254	\$1,718	\$2,309
Business License City Admin CASp fee	\$16,508	\$14,500	\$14,500	\$15,192	\$15,192
PFD Development Services	\$371,993	\$3,960	\$125,909	\$4,039	\$4,039
<i>Development Services</i>	\$3,552,261	\$3,667,257	\$3,460,964	\$3,327,861	\$3,334,047
Sub-total	\$14,230,421	\$12,391,254	\$12,184,961	\$12,677,309	\$12,899,945

General Revenue

Sale of Property	\$121,630				
Contribution/Donations/Sponsorships	\$6,000				
Miscellaneous Revenue	\$327,472	\$227,198	\$247,198	\$262,046	\$266,180
Reimbursement, General	\$1,995,388	\$1,335,894	\$1,335,894	\$2,074,792	\$2,213,126
Reimbursement, Damage	\$212,315	\$25,000	\$25,000	\$25,500	\$25,500
Community Benefit Payments					
Developer Contribution - Project					
Sub-total	\$2,662,805	\$1,588,092	\$1,608,092	\$2,362,338	\$2,504,806

Total – General Fund ⁽¹⁾

\$121,733,713 \$115,891,861 \$121,806,468 \$128,267,303 \$133,717,880

⁽¹⁾ Excludes Transfers In



Non-General Funds Revenues Comparison

Category	FY2023 Actual	FY 2024 Adopted	FY2024 Amended	FY2025 Budget	FY2026 Forecast
Non-General Funds					
State Seizure/Special Activity Fund (2101)					
General Revenue	\$80,174			\$51,149	
Interest	\$2,942	\$420	\$420	\$3,000	\$3,000
Sub-total	\$83,115	\$420	\$51,569	\$3,000	\$3,000
Vehicle Abatement (2102)					
Interest	\$7,076	\$3,150	\$3,150	\$7,000	\$7,000
Intergovernmental - County	\$96,432	\$34,000	\$34,000	\$34,000	\$34,000
Sub-total	\$103,508	\$37,150	\$37,150	\$41,000	\$41,000
SLES/COPS Fund - CA (2103)					
Interest	\$6,554	\$4,200	\$4,200	\$6,500	\$6,500
Intergovernmental - State	\$177,914	\$100,000	\$100,000		
Sub-total	\$184,469	\$104,200	\$104,200	\$6,500	\$6,500
Local Law Enforcement Block Grant (2104)					
Intergovernmental - Federal					
Sub-total	\$0	\$0	\$0	\$0	\$0
Traffic Safety (2106)					
Interest	\$64	\$200	\$200	\$50	\$50
Fines & Penalties	\$127,320	\$100,000	\$100,000	\$100,000	\$100,000
Sub-total	\$127,384	\$100,200	\$100,200	\$100,050	\$100,050
Federal Asset Seizure Fund (2107)					
General Revenue					
Sub-total	\$0	\$0	\$0	\$0	\$0
EMS Special Revenue (2109)					
Special Assessments - Current	\$210,332	\$218,000	\$218,000	\$218,000	\$218,000
Special Assessments - Prior Year & Penalties	\$450				
Interest	\$5,414	\$4,200	\$4,200	\$5,000	\$5,000
Sub-total	\$216,196	\$222,200	\$222,200	\$223,000	\$223,000
Enforcement Grants (2111)					
Interest					
Intergovernmental - Federal		\$50,000	\$50,000	\$50,000	\$50,000
Intergovernmental - State	\$266,992	\$281,681	\$281,681	\$281,681	\$281,681
Sub-total	\$266,992	\$331,681	\$331,681	\$331,681	\$331,681
State Gas Tax (2201)					
Interest	\$79,643	\$33,000	\$33,000	\$80,000	\$80,000



Category	FY2023 Actual	FY 2024 Adopted	FY2024 Amended	FY2025 Budget	FY2026 Forecast
Intergovernmental - State	\$1,850,782	\$2,087,096	\$2,087,096	\$2,015,285	\$2,015,285
Sub-total	\$1,930,425	\$2,120,096	\$2,120,096	\$2,095,285	\$2,095,285

Federal Transportation Grant (2202)

Intergovernmental - Federal	\$621,000		\$40,000		
Sub-total	\$621,000	\$0	\$40,000	\$0	\$0

Transportation Development Act (2203)

Interest	\$358				
Intergovernmental - State			\$17,317		
Sub-total	\$358	\$0	\$17,317	\$0	\$0

Measure B-Local Streets (2204)

Interest	\$10,266	\$0	\$0	\$10,000	\$10,000
Sub-total	\$10,266	\$0	\$0	\$10,000	\$10,000

Measure B-Bike & Ped (2205)

Interest	\$3,958			\$4,000	\$4,000
General Revenue	\$1,384				
Sub-total	\$5,342	\$0	\$0	\$4,000	\$4,000

State Transportation Improvement (2206)

Intergovernmental - State	\$42,349				
Sub-total	\$42,349	\$0	\$0	\$0	\$0

Transportation for Clean Air (2207)

Intergovernmental - County	\$670,960		\$82,879		
Sub-total	\$670,960	\$0	\$82,879	\$0	\$0

Vehicle Registration Fee (2212)

Interest	\$5,558	\$2,500	\$2,500	\$5,000	\$5,000
Intergovernmental - County	\$337,637	\$267,867	\$993,867	\$273,224	\$273,224
Sub-total	\$343,195	\$270,367	\$996,367	\$278,224	\$278,224

Measure BB-Local Streets (2214)

Interest	\$19,983	\$4,000	\$4,000	\$17,000	\$17,000
Sales Tax	\$1,458,611	\$1,314,556	\$1,314,556	\$1,340,847	\$1,340,847
Sub-total	\$1,478,594	\$1,318,556	\$1,318,556	\$1,357,847	\$1,357,847

Measure BB-Bike & Ped (2215)

Interest	\$10,030	\$1,000	\$1,000	\$10,000	\$10,000
Sales Tax	\$502,810	\$453,152	\$453,152	\$462,215	\$462,215
Sub-total	\$512,840	\$454,152	\$454,152	\$472,215	\$472,215



Category	FY2023 Actual	FY 2024 Adopted	FY2024 Amended	FY2025 Budget	FY2026 Forecast
Measure B Grants (2216)					
Interest	\$3,867				
Intergovernmental - County					
Sub-total	\$3,867	\$0	\$0	\$0	\$0
Measure BB Grants (2217)					
Interest	\$40				
Intergovernmental - County	\$2,600,959		\$2,548,489		
Sub-total	\$2,600,999	\$0	\$2,548,489	\$0	\$0
Measure RR Safe Routes to BART (2218)					
Intergovernmental - Other Agencies	\$967,149	\$0	\$411,609	\$0	\$0
Sub-total	\$967,149	\$0	\$411,609	\$0	\$0
Road Maintenance & Rehab Account (RMRA) (2220)					
Interest	\$58,141	\$16,500	\$16,500	\$45,000	\$45,000
Intergovernmental - State	\$1,656,205	\$1,834,514	\$1,834,514	\$1,899,234	\$1,899,234
Sub-total	\$1,714,346	\$1,851,014	\$1,851,014	\$1,944,234	\$1,944,234
Measure D (2302)					
Interest	\$12,782	\$11,000	\$11,000	\$7,500	\$5,000
Intergovernmental - County	\$214,040	\$228,000	\$228,000	\$215,000	\$215,000
General Revenue	\$0	\$0	\$32,080	\$0	\$0
Sub-total	\$226,822	\$239,000	\$271,080	\$222,500	\$220,000
Garbage Service Fund (2303)					
Interest	\$19,427	\$8,250	\$8,250		
Environmental Services	\$8,256,490	\$7,820,000	\$8,854,395	\$8,810,000	\$8,810,000
Sub-total	\$8,275,917	\$7,828,250	\$8,862,645	\$8,810,000	\$8,810,000
Local Recycling Programs (2304)					
Interest	\$3,791	\$1,100	\$1,100	\$3,000	\$3,000
Intergovernmental - State	\$29,805	\$121,102	\$121,102	\$317,400	\$123,524
Intergovernmental - County	\$0	\$25,000	\$25,000	\$25,500	\$25,500
Sub-total	\$33,596	\$147,202	\$147,202	\$345,900	\$152,024
Storm Water Management (2321, 2323, 2324)					
Interest	\$4,820	\$2,200	\$2,200	\$3,750	\$3,750
Sub-total	\$4,820	\$2,200	\$2,200	\$3,750	\$3,750
Box Culvert (2322)					
Interest	\$8,196	\$5,500	\$5,500	\$8,000	\$8,000
Sub-total	\$8,196	\$5,500	\$5,500	\$8,000	\$8,000
State Grant - Park (2403)					



Category	FY2023 Actual	FY 2024 Adopted	FY2024 Amended	FY2025 Budget	FY2026 Forecast
Intergovernmental - State		\$271,600	\$271,600		
Sub-total	\$0	\$271,600	\$271,600	\$0	\$0

Small Business Assistance (2601)					
Interest	\$4,377				
General Revenue	\$100,000	\$100,000	\$100,000	\$100,000	\$100,000
Sub-total	\$104,377	\$100,000	\$100,000	\$100,000	\$100,000

Street Light Districts (2701, 2705)					
Special Assessments - Current	\$616,353	\$652,959	\$652,959	\$684,816	\$692,218
Special Assessments - Prior Year & Penalties	\$6,739				
Interest	\$20,506	\$19,250	\$19,250	\$20,000	\$20,000
Sub-total	\$643,598	\$672,209	\$672,209	\$704,816	\$712,218

Landscape Districts (2702, 2703, 2704)					
Special Assessments - Current	\$671,041	\$705,829	\$705,829	\$712,640	\$726,894
Special Assessments - Prior Year & Penalties	\$3,006				
Interest	\$46,046	\$19,250	\$19,250	\$43,000	\$43,000
Sub-total	\$720,092	\$725,079	\$725,079	\$755,640	\$769,894

Dublin Crossing CFD (2710)					
Special Assessments - Current	\$98,263	\$115,000	\$115,000	\$117,300	\$117,300
Special Assessments - Prior Year & Penalties	\$844				
Interest	\$7,514	\$2,200	\$2,200	\$7,500	\$7,500
Sub-total	\$106,622	\$117,200	\$117,200	\$124,800	\$124,800

Public Art Fund (2801)					
Interest	\$76,815	\$45,000	\$45,000	\$70,000	\$70,000
Developer Contribution	\$7,455				
Sub-total	\$84,270	\$45,000	\$45,000	\$70,000	\$70,000

Cable TV Facilities (2811)					
Interest	\$9,488	\$2,000	\$2,000	\$5,000	\$5,000
Cable TV Support	\$117,271	\$125,000	\$125,000	\$125,000	\$125,000
Sub-total	\$126,759	\$127,000	\$127,000	\$130,000	\$130,000

Affordable Housing Fund (2901)					
Interest	\$315,866	\$125,000	\$125,000	\$250,000	\$250,000
Loan Repayments	\$371,220				
Housing Services	\$55,298	\$80,855	\$80,855	\$72,664	\$72,664
Sub-total	\$742,384	\$205,855	\$205,855	\$322,664	\$322,664

Noise Mitigation Fund (2902)					
Interest	\$511	\$100	\$100	\$500	\$500
Developer Contribution	\$1,311	\$335	\$335	\$335	\$335
Sub-total	\$1,822	\$435	\$435	\$835	\$835



Category	FY2023 Actual	FY 2024 Adopted	FY2024 Amended	FY2025 Budget	FY2026 Forecast
Community Development Block Grant (2903)					
Interest					
Intergovernmental - Federal	\$307,484	\$105,600	\$334,525	\$105,600	\$105,600
Sub-total	\$307,484	\$105,600	\$334,525	\$105,600	\$105,600
COVID-19 Grants (2905)					
Interest					
Intergovernmental - State					
Sub-total	\$0	\$0	\$0	\$0	\$0
Federal COVID-19 Financial Assistance (2906)					
Interest					
Intergovernmental - Federal					
Sub-total	\$0	\$0	\$0	\$0	\$0
American Rescue Plan Act (ARPA) (2907)					
Interest	\$92,605				
Intergovernmental - Federal	\$1,444,951	\$1,579,419	\$1,579,419	\$937,302	\$874,540
Sub-total	\$1,537,555	\$1,579,419	\$1,579,419	\$937,302	\$874,540
Building Homes and Jobs Act (2911)					
Interest					
Intergovernmental - State					
Sub-total	\$0	\$0	\$0	\$0	\$0
State Housing Grant (2912)					
Intergovernmental - State	\$300,000				
Sub-total	\$300,000	\$0	\$0	\$0	\$0
Federal Grants - General (2920)					
Intergovernmental - Federal	\$389,481		\$60,520	\$127,230	
Sub-total	\$389,481	\$0	\$60,520	\$127,230	\$0
State Grants - General (2921)					
Intergovernmental - State			\$1,380,000		
Sub-total	\$0	\$0	\$1,380,000	\$0	\$0
Public Facilities Fee (4100s)					
Interest	\$721,702	\$342,550	\$342,550	\$637,550	\$637,550
Developer Contribution	\$1,212,005	\$486,893	\$486,893	\$486,893	\$486,893
Sub-total	\$1,933,707	\$829,443	\$829,443	\$1,124,443	\$1,124,443



Category	FY2023 Actual	FY 2024 Adopted	FY2024 Amended	FY2025 Budget	FY2026 Forecast
Traffic Impact Fee (4300s)					
Interest	\$580,265	\$298,000	\$298,000	\$161,000	\$105,250
General Revenue	\$600,000				
Developer Contribution	\$1,559,605	\$300,816	\$300,816	\$300,816	\$300,816
Sub-total	\$2,739,870	\$598,816	\$598,816	\$461,816	\$406,066
Fire Impact Fee (4201)					
Interest	\$1,609	\$2,000	\$2,000	\$1,000	\$1,000
Developer Contribution	\$75,293	\$26,712	\$26,712	\$26,712	\$26,712
Sub-total	\$76,902	\$28,712	\$28,712	\$27,712	\$27,712
Dublin Crossing Fund (4401)					
Interest	\$251,615	\$80,000	\$80,000	\$200,000	\$200,000
Sub-total	\$251,615	\$80,000	\$80,000	\$200,000	\$200,000
Vehicles Replacement (6105)					
Interest	\$54,344	\$20,000	\$20,000	\$50,000	\$50,000
Internal Service Charges	\$746,088	\$638,058	\$638,058	\$701,863	\$772,050
General Revenue	\$146,339				
Sub-total	\$946,771	\$658,058	\$658,058	\$751,863	\$822,050
Facilities Replacement (6205)					
Interest	\$221,531	\$100,000	\$100,000	\$220,000	\$220,000
Internal Service Charges	\$414,278	\$390,531	\$390,531	\$429,586	\$472,545
Sub-total	\$635,809	\$490,531	\$490,531	\$649,586	\$692,545
Equipment Replacement (6305)					
Interest	\$170,639	\$75,000	\$75,000	\$170,000	\$170,000
Internal Service Charges	\$949,561	\$801,865	\$801,865	\$879,652	\$965,218
Sub-total	\$1,120,200	\$876,865	\$876,865	\$1,049,652	\$1,135,218
IT Fund (6605)					
Interest	\$64,978				
Internal Service Charges	\$2,916,776	\$3,729,206	\$3,729,206	\$3,583,060	\$3,670,123
Sub-total	\$2,981,754	\$3,729,206	\$3,729,206	\$3,583,060	\$3,670,123
Retiree Health (6901)					
Interest	\$314				
Reimbursement	\$916,598	\$1,087,640	\$1,087,640	\$1,175,900	\$1,234,695
Sub-total	\$916,912	\$1,087,640	\$1,087,640	\$1,175,900	\$1,234,695
Energy Improvement Lease - Bond (7102)					
Interest	\$133,015				
Other Financing Source	\$25,800				
Sub-total	\$158,815	\$0	\$0	\$0	\$0



Category	FY2023 Actual	FY 2024 Adopted	FY2024 Amended	FY2025 Budget	FY2026 Forecast
Grand Total ⁽¹⁾	\$37,259,502	\$27,360,856	\$33,974,219	\$28,660,106	\$28,584,214

⁽¹⁾ Excludes Transfers In and Fiduciary Funds



Human Services Grants Program

Human Services Grants include \$99,000 from the General Fund, \$60,000 from the Community Development Block Grant (CDBG), \$163,000 from American Rescue Plan Act (ARPA) and \$8,000 from the Affordable Housing Fund. This years grants were recommended by the Human Services Commission on March 28, 2024 and approved by the City Council on May 7, 2024.

Organization	Amount	Source
Axis Community Health – Enrollment Specialist	\$7,000	General Fund
Axis Community Health - Loan Obligation	\$15,000	CDBG
Centro Legal de la Raza – Fair and Secure Housing Project	\$18,000	ARPA
Chabot-Las Positas Community College District – Pathways to Employment	\$16,000	ARPA
Chabot-Las Positas Community College District – VITA Services	\$16,000	ARPA
CityServe of the Tri-Valley – Homelessness Prevention/Family Stabilization	\$23,000	ARPA
CityServe of the Tri-Valley - Senior 60+ Stabilization Program	\$17,000	General Fund
Community Resources for Independent Living – Housing and Independent Living Skills	\$9,000	ARPA
Easter Seals Bay Area – Kaleidoscope Community Adult Program	\$14,000	General Fund
Goodness Village – Tiny Home Community*	\$12,500	General Fund
Hively – Family Resource Center	\$24,000	ARPA
Hope Hospice – Grief Support Center and Hospice Volunteer Program	\$17,000	General Fund
Legal Assistance for Seniors – Legal Services, Medicare Counseling and Education	\$10,000	General Fund
Lions Center for the Visually Impaired - Senior Vision Health	\$4,500	General Fund
Love Never Fails - Street Outreach and Referrals	\$7,500	ARPA
Narika - Domestic Violence Intervention	\$5,000	General Fund
One Nation Dream Makers	\$3,500	ARPA
Open Heart Kitchen – Dublin Senior Meal Program	\$23,000	ARPA
Partners for Change Tri-Valley - Alleviating Poverty and Homelessness	\$5,000	General Fund
Spectrum Community Services - Meals on Wheels: More than a Meal	\$22,500	CDBG
Sunflower Hill - Program Support for Adults with Developmental Disabilities	\$15,000	General Fund
Tri-Valley Haven - Domestic Violence Services Program	\$23,000	ARPA
Tr-Valley Haven – Homeless Services Program	\$22,500	CDBG
Grand Total	\$330,000	

*\$8,000 funded by the Affordable Housing Fund



Position Allocation Plan

City Positions

	FY2023 Actual	FY2024 Adopted	FY2024 Amended	FY2025 Budget	FY2026 Forecast	Budget vs. Amendment
City Manager's Office						
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	3.00	3.00	3.00	3.00	3.00	
Assistant to the City Manager	1.00	1.00	1.00	1.00	1.00	
Audio-Visual Specialist	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	
Deputy City Manager				1.00	1.00	1.00
Economic Development Director	1.00	1.00				
Economic Development Manager				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	3.00	3.00	3.00	3.00	3.00	
Management Fellow (Limited Term)				1.00	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	2.00	2.00	
Special Projects Manager	1.00	1.00	1.00	1.00	1.00	
Special Projects Manager (Limited Term)	1.00	1.00	1.00	0.00	0.00	(1.00)
Total City Manager's Office	26.00	27.00	28.00	28.00	28.00	0.00

	FY2023 Actual	FY2024 Adopted	FY2024 Amended	FY2025 Budget	FY2026 Forecast	Budget vs. Amendment
Community Development						
Community Development Director	1.00	1.00	1.00	1.00	1.00	
Administrative Aide	1.00	1.00	1.00	1.00	1.00	
Assistant Director of Community Dev.	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				
Chief Building Official	1.00	1.00	1.00	1.00	1.00	
Code Enforcement Officer	1.00	1.00	2.00	2.00	2.00	
Office Assistant II	2.00	2.00	2.00	2.00	2.00	
Permit Technician	2.00	2.00	2.00	2.00	2.00	
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	1.00	1.00	1.00	
Senior Office Assistant	2.00	2.00	2.00	2.00	2.00	
Senior Planner	1.00	1.00	1.00	1.00	1.00	
Total Community Development	19.00	19.00	19.00	20.00	20.00	1.00



	FY2023 Actual	FY2024 Adopted	FY2024 Amended	FY2025 Budget	FY2026 Forecast	Budget vs. Amendment
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Finance						
Finance Director	1.00	1.00	1.00	1.00	1.00	1.00
Accountant	1.00	1.00	1.00	1.00	1.00	1.00
Accounting Manager				1.00	1.00	1.00
Asst. Finance Director	1.00	1.00	0.00	0.00	0.00	0.00
Financial Analyst	1.00	1.00	1.00	1.00	1.00	1.00
Management Analyst II	1.00	1.00	1.00	1.00	1.00	1.00
Senior Accountant	1.00	1.00	1.00	1.00	1.00	1.00
Senior Finance Technician	1.00	1.00	1.00	1.00	1.00	1.00
Senior Office Assistant	1.00	1.00	1.00	1.00	1.00	1.00
Total Finance	8.00	8.00	8.00	8.00	8.00	8.00

	FY2023 Actual	FY2024 Adopted	FY2024 Amended	FY2025 Budget	FY2026 Forecast	Budget vs. Amendment
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Fire Department						
Office Assistant II	1.00	1.00	1.00	1.00	1.00	1.00
Total Fire Department	1.00	1.00	1.00	1.00	1.00	0.00

	FY2023 Actual	FY2024 Adopted	FY2024 Amended	FY2025 Budget	FY2026 Forecast	Budget vs. Amendment
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Police Department						
Administrative Aide	1.00	1.00	1.00	1.00	1.00	1.00
Administrative Technician	1.00	1.00	1.00	1.00	1.00	1.00
Office Assistant II	2.00	2.00	2.00	2.00	2.00	2.00
Total Police Department	4.00	4.00	4.00	4.00	4.00	0.00

	FY2023 Actual	FY2024 Adopted	FY2024 Amended	FY2025 Budget	FY2026 Forecast	Budget vs. Amendment
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Parks and Community Services						
Parks & Community Svcs Director	1.00	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	1.00
Graphic Design & Comm Coordinator	1.00	1.00	1.00	1.00	1.00	1.00
Management Analyst I	1.00	1.00	1.00	1.00	1.00	1.00
Management Analyst II	1.00	1.00	1.00	1.00	1.00	1.00
Office Assistant II	1.00	1.00	1.00	1.00	1.00	1.00
Parks & Community Services Manager				1.00	1.00	1.00
Recreation Coordinator	8.00	9.00	9.00	9.00	9.00	9.00
Recreation Manager	1.00	1.00	0.00	0.00	0.00	0.00
Recreation Supervisor	4.00	4.00	4.00	4.00	4.00	4.00
Recreation Technician	1.00	1.00	1.00	1.00	1.00	1.00
Senior Office Assistant	3.00	3.00	3.00	3.00	3.00	3.00
Total Parks and Community Services	23.00	24.00	24.00	24.00	24.00	0.00

	FY2023 Actual	FY2024 Adopted	FY2024 Amended	FY2025 Budget	FY2026 Forecast	Budget vs. Amendment
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Public Works						
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	FY2023 Actual	FY2024 Adopted	FY2024 Amended	FY2025 Budget	FY2026 Forecast	Budget vs. Amendment
Public Works Director	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	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	2.00	3.00	3.00	1.00
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	
GIS Coordinator	1.00	1.00	1.00	1.00	1.00	
Maintenance Coordinator	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	
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	
Principle Engineer			1.00	1.00	1.00	
Public Works Inspector			1.00			
Public Works Manager	1.00	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
Senior Office Assistant	1.00	1.00	1.00	1.00	1.00	
Senior Public Works Inspector	1.00	1.00	2.00	2.00	2.00	
Total Public Works	21.00	22.00	22.00	23.00	23.00	1.00
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	FY2023 Actual	FY 2024 Adopted	FY2024 Amended	FY2025 Budget	FY2026 Forecast	Budget vs. Amendment
Grand Total - City Positions	102.00	105.00	106.00	108.00	108.00	2.00



Fiscal Year 2024-25 Appropriations Limit

Pending City Council Apprapal. City Council Meeting June 4, 2024

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 2024-25 the City of Dublin population change is a decrease of 0.03% which is smaller than the Alameda County population decrease of 0.54% (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 3.62%. The change in the assessed valuation compares the total change in assessed valuation to the amount related strictly to non-residential improvements, in April 2024, the Alameda County Assessor provided data related to Fiscal Year 2024-25 changes in assessed valuation attributable to Non-residential New Construction, The amount of the increase was \$7,917,000, or 0.76%. 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 2024-25 Appropriations Limit is \$485,074,181, as shown on the following page, while the Fiscal Year 2024-25 Budget contains appropriations of \$101,577,465 that would be categorized as funded by proceeds of taxes. Therefore, the City's appropriations subject to the Gann Limit are \$383,496,716 below the allowed amount calculated for Fiscal Year 2024-25.



Calculation of Fiscal Year 2024-25 Appropriations Limit

(Based on Fiscal Year 2023-24 Limit)

A. Selection of Optional Factors

1. Change in Population – City vs. County.

Factors	1/1/2024	1/1/2023	% Decrease
a. City of Dublin	71,575	71,600	-0.03%
b. County of Alameda	1,639,409	1,648,369	-0.54%

The City selected Factor 1a. City of Dublin population growth -0.03%

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

Factors	% Change
a. Change in State per Capita Personal Income	3.62%
b. Change in Non-Residential Assessed Valuation	0.76%

The City selected Factor 2a. Change in Non-Residential Assessed Valuation 3.62%

B. Fiscal Year 2024-25 Growth Adjustment Factor

Calculation of factor for Fiscal Year 2024-25 = $X*Y = 0.9997*1.0362 = 1.0359$

$$X = \frac{\text{Selected Factor } \#1 + 100}{100} = \frac{-0.03+100}{100} = 0.9969$$

$$Y = \frac{\text{Selected Factor } \#2 + 100}{100} = \frac{3.62+100}{100} = 1.0362$$

c. Calculation of Appropriations Limit

Fiscal Year 2023-24 Appropriations Limit \$468,263,521

Fiscal Year 2024-25 Adjustment Factor 1.0359

Fiscal Year 2024-25 Appropriations Limit \$485,074,181



Fund Balance and Reserve Policy

General Fund and Other Governmental Funds (Updated June 2015)

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 Annual Comprehensive Financial Report (ACFR) 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
Amended Budget	The increase or decrease of the amount budgeted for a program or account code.
Appropriation	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.
Appropriations Limit	Local agencies are subject to annual spending limits. The limit applies only to tax revenues.
Annual Required Contribution (ARC)	The annual amount that is needed to pay for retiree benefits.
Assessment District	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.
Budget	The plan of expenditures and revenues for a specific period.
Deficit	The gap between revenue and expenditures; a deficit occurs when expenditures are greater than revenues.
Capital Expenditures	Expenditures that are used to improve the infrastructure of the City.
Capital Outlay	One-time expenditures for the purchase of furniture, equipment, or vehicles.
Capital Improvement Program (CIP)	Program used for City infrastructure improvement projects. The CIP appropriations are approved by the City Council in a separate document.
Charges for Services	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.
Community Development Block Grant (CDBG)	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.
Equipment Replacement	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.
Fiduciary Fund	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.
Fiscal Year (FY)	This is the year used for accounting purposes that begins July 1 and ends June 30.
Franchise Fees	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.
Funds	Different accounts that are used to separate expenses and revenues used for specific purposes.
Full Time Equivalent (FTE)	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.



Term	Description
GASB 45	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).
GASB 54	Accounting guidelines issued by the Governmental Accounting Standard Board (GASB) on fund balance reporting and classification of Governmental Funds.
Gas Tax	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 guide ways.
General Fund	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.
General Revenue	Revenues that cannot be associated with a specific expenditure, such as property taxes, sales tax, and business license tax.
Internal Service Fund Charges	Charges that are made to departments to support internal operations, for example IT, phone service and vehicle repair.
Modified Accrual Basis	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.
Operating Budget	This is the budget that is used to plan for City operational expenditures and revenues each fiscal year.
OPEB – Other Post-Employment Benefits	These are the costs related to benefits paid to employees who have retired from the City.
CalPERS – The California Public Employee Retirement System	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.
Projected	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.
Property Tax	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
Proprietary Funds	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.
Resolution	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.
Reserves	Money that is set aside for future expenditures and emergencies. The City Council approves a reserve policy for the General Fund.



Term	Description
Sales and Use Tax	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.
Special Revenue Funds	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.
Transient Occupancy Tax (TOT)	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.
Vehicle License Fee (VLF)	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.



Population Overview



TOTAL POPULATION

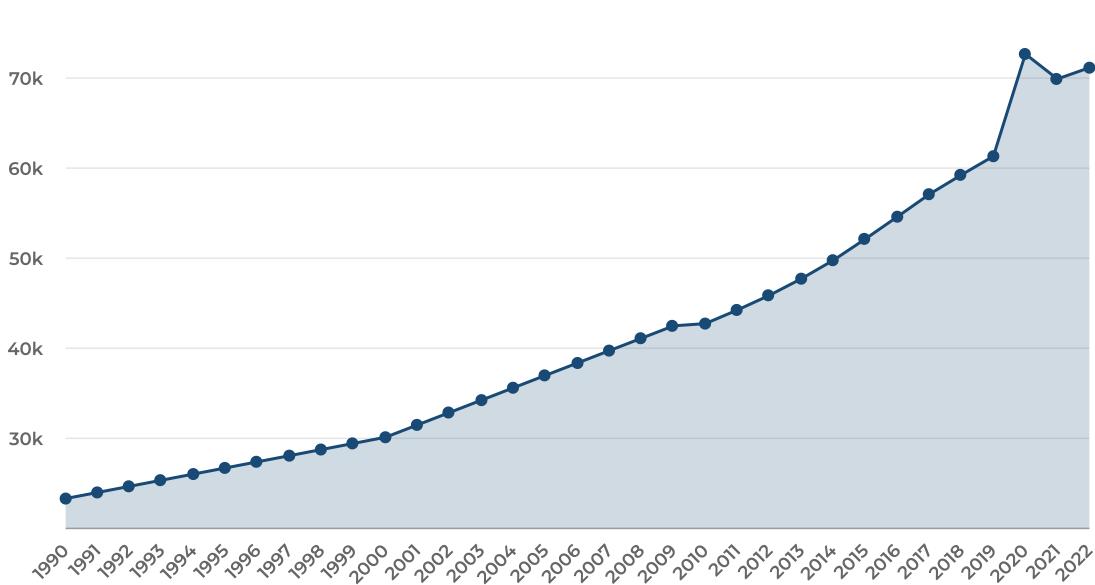
71,068

▲ 1.8%
vs. 2021

GROWTH RANK

38 out of **498**

Municipalities in California



* Data Source: U.S. Census Bureau American Community Survey 5-year Data and the 2020, 2010, 2000, and 1990 Decennial Censuses



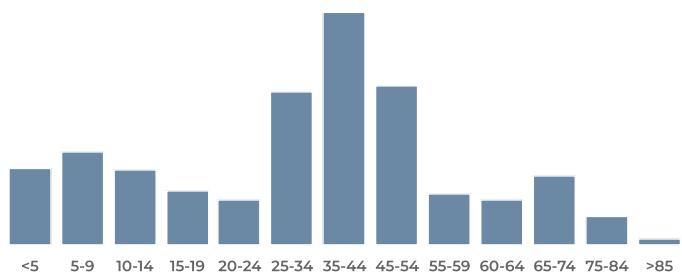
DAYTIME POPULATION

64,728

Daytime population represents the effect of persons coming into or leaving a community for work, entertainment, shopping, etc. during the typical workday. An increased daytime population puts greater demand on host community services which directly impacts operational costs.

* Data Source: American Community Survey 5-year estimates

POPULATION BY AGE GROUP



Aging affects the needs and lifestyle choices of residents. Municipalities must adjust and plan services accordingly.

* Data Source: American Community Survey 5-year estimates

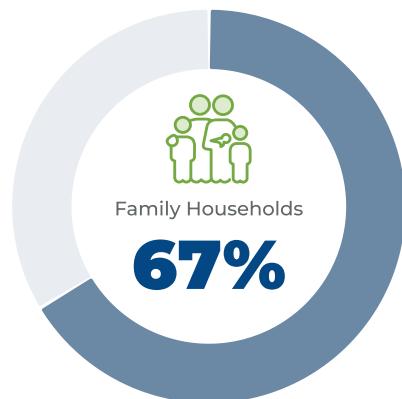


Household Analysis

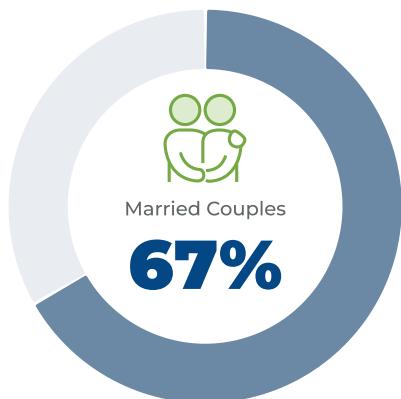
TOTAL HOUSEHOLDS

23,583

Municipalities must consider the dynamics of household types to plan for and provide services effectively. Household type also has a general correlation to income levels which affect the municipal tax base.



higher than state average



higher than state average



lower than state average



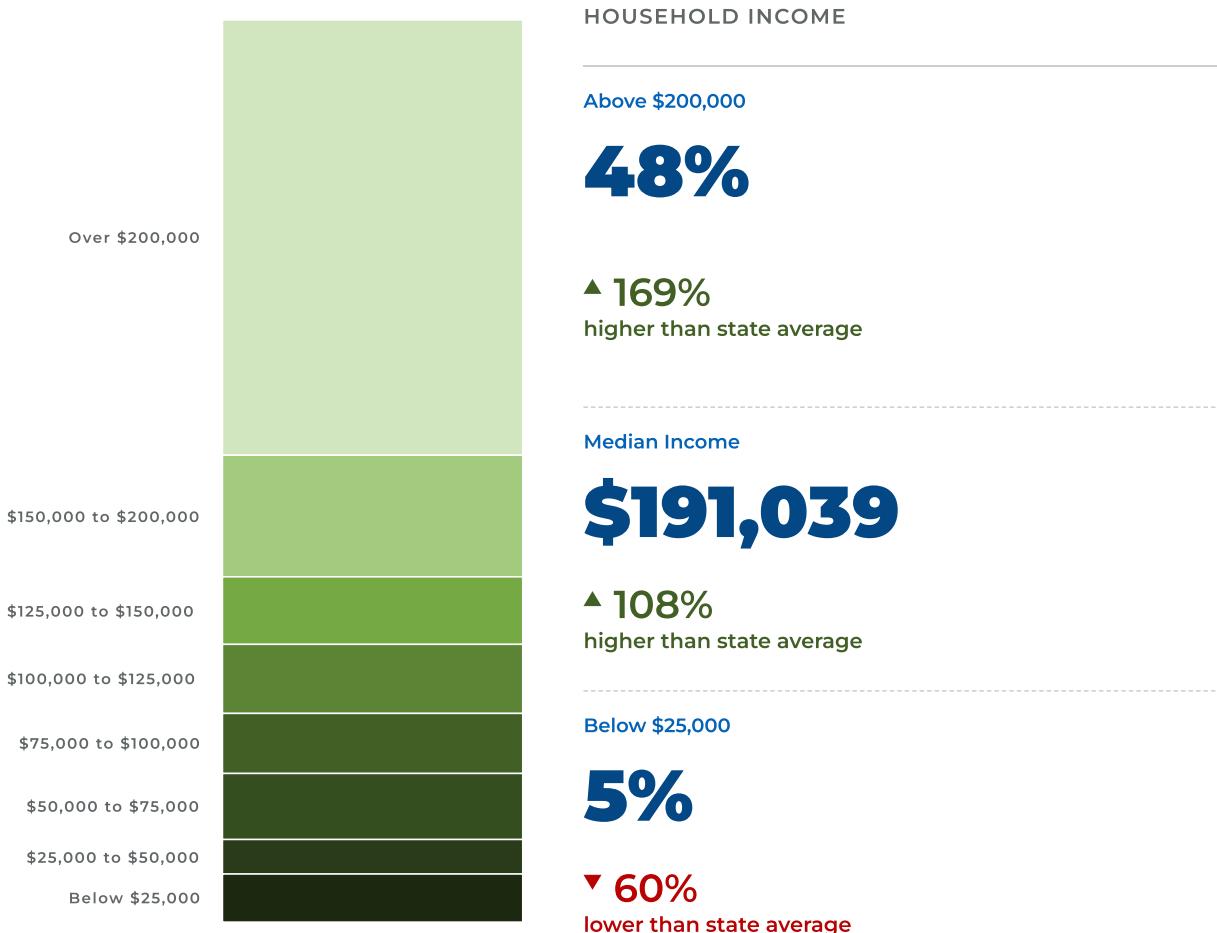
lower than state average

* Data Source: American Community Survey 5-year estimates



Economic Analysis

Household income is a key data point in evaluating a community's wealth and spending power. Pay levels and earnings typically vary by geographic regions and should be looked at in context of the overall cost of living.



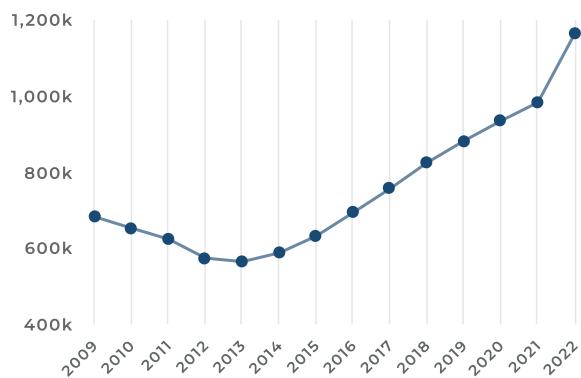
* Data Source: American Community Survey 5-year estimates



Housing Overview



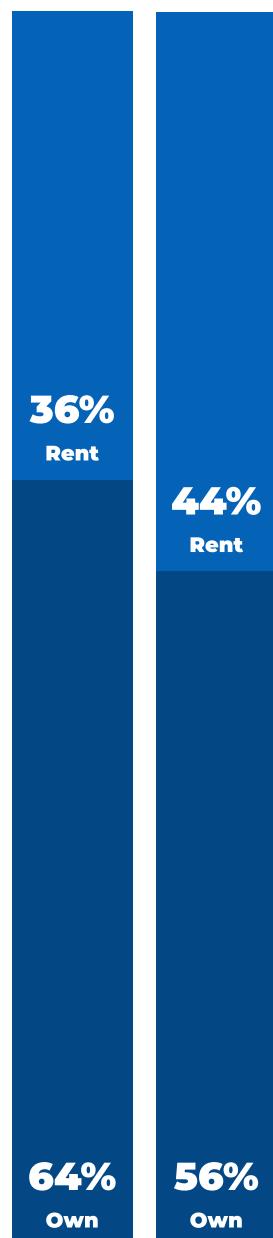
2022 MEDIAN HOME VALUE
\$1,164,100



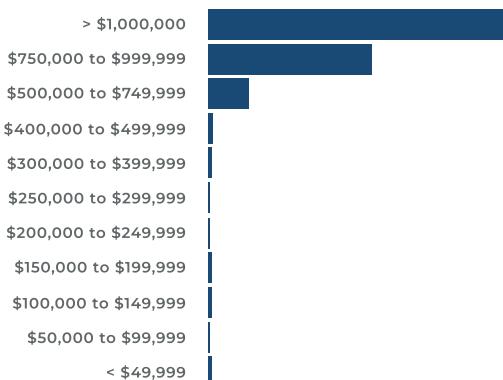
* Data Source: 2022 US Census Bureau (<http://www.census.gov/data/developers/data-sets.html>), American Community Survey. Home value data includes all types of owner-occupied housing.

HOME OWNERS VS RENTERS

Dublin State Avg.



HOME VALUE DISTRIBUTION



* Data Source: 2022 US Census Bureau (<http://www.census.gov/data/developers/data-sets.html>), American Community Survey. Home value data includes all types of owner-occupied housing.

* Data Source: 2022 US Census Bureau (<http://www.census.gov/data/developers/data-sets.html>), American Community Survey. Home value data includes all types of owner-occupied housing.



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 the latest demographic estimates developed by U.S. Census Bureau.

Area Population and Population Density	Population	%
Land Area in Square Miles	15.23	
Population per Square Mile (Land Area)	4,766.5	
Estimated Growth 2024-2029*	74,406	+2.31%

Population, Age, and Sex Characteristics	Population	%
Total Population (Includes Group Quarters)	72,725	100%
Male	34,904	48%
Female	37,821	52%
Persons under 5 years	4,341	6%
Persons under 18 years	18,020	25%
Persons 65 years and older	6,590	9%

Racial Detail Population by Single Race	Population	%
Total Population (Includes Group Quarters)	72,725	100%
White	17,993	25%
Black or African American	2,671	4%
American Indian and Alaska Native	509	1%
Asian	42,669	59%
Native Hawaiian and Other Pacific Islander	197	0%
Other	2,496	3%
Two or More Races	6,160	8%
Not Hispanic or Latino	64,035	88%
Hispanic or Latino	8,690	12%

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 2024 (front section of the Budget Document). The number listed here are either from 2020 Census or 2024 estimates developed by Claritas.

Education*	Population (Over age 25)	%
Less than High School Diploma	2,259	5%
High School Graduate (or GED)	5,107	10%
Some College, no Degree	5,817	12%
Associate Degree	2,864	6%
Bachelor's Degree	18,321	37%
Master's Degree	11,662	24%
Professional School Degree	1,332	3%
Doctorate Degree	1,864	4%

*Estimate provided by Claritas



Households*	\$	#	%
2024 Estimate		23,117	
Estimated Growth 2024-2029		244	1.1%
Family Households		16,642	72.0%
Population living in Group Quarters		3,400	4.7%
Average Household Size		3	
Average Household Income	\$253,339		
Median Household Income	\$187,756		
Per Capita Income**	\$76,941		

*Estimate provided by Claritas

** Estimate provided by U.S. Census Bureau

Principal Employers (2023)	
Alameda County	Snowflake, Inc.
Dublin Unified School District	Target Stores
Kaiser Permanente	TriNet
Patelco Credit Union	United States Government & Federal Correction Institute
Ross Stores Headquarters	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 following table illustrates the City's most recent debt limit over a five-year period, as presented in the Fiscal Year 2022-2023 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. Only voter approved debt is calculated towards the debt limit.

Fiscal Year	2019	2020	2021	2022	2023
Debt limit	\$605,495,926	\$668,604,022	\$718,872,674	\$746,468,635	\$837,034,080
Total net debt applicable to the limit as a percentage of debt limit	\$0	\$0	\$0	\$0	\$0
Legal debt margin	\$605,495,926	\$668,604,022	\$718,872,674	\$746,468,635	\$837,034,080
Total debt applicable to the limit as a percentage of debt limit	0.0%	0.0%	0.0%	0.0%	0.0%



Debt Service Schedule

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 for Dublin Financing Authority, the entity issuing the revenue bonds. Payment of debt service of the bonds is a liability of the General Fund. In addition to payment of the annual debt service, the City has created a Lease Revenue Bond Early Payoff Reserve with the anticipation of fully paying the remaining debt when the bonds become eligible to be paid off in 2029. The Reserve, as of June 30, 2023, has \$7 million set aside, with the City anticipating contributing an additional \$1 million per year, during the year-end reserve designation process. The prepayment of the City's debt is projected to save the City approximately \$3 million.

2021 Lease Revenue Bonds Remaining Annual Payments

Period Ending	Principal	Interest	Debt Service
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
Remaining Debt Service	\$17,405,000	\$6,569,800	\$23,974,800



Budget Resolution

(Added upon approval)

