



**City of Dublin**  
CALIFORNIA

**ADOPTED BUDGET UPDATE**  
Fiscal Year 2025-26



# TABLE OF CONTENTS

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<b>Funds Summary</b>	<b>3</b>
Revenue Summary	4
Expenditures Summary	9
Fund Balance Summary	11
<b>General Fund Summary</b>	<b>18</b>
<b>Fiduciary Funds</b>	<b>22</b>
Community Facilities District Funds	23
Geological Hazard Abatement Districts (GHAD)	25
California Employers' Retiree Benefit Trust	27
<b>Strategic Plan</b>	<b>28</b>
<b>Appendix</b>	<b>31</b>
Expenditure Comparison by Department	32
Human Services Grants	34
Position Allocation Plan	35
Fiscal Year 2025-26 Appropriation Limit	38

# Funds Summary

# Revenue Summary by Fund Type

	FY2024 Actual	FY2025 Adopted	FY2025 Amended	FY 2026 Update	\$ Change from Amended	% Change from Amended
<b>Governmental Funds</b>						
Property Taxes	\$61,970,067	\$63,225,641	\$63,225,641	\$66,105,654	\$2,880,013	4.6%
Sales Taxes	32,794,253	31,964,427	31,964,427	29,002,407	(2,962,020)	-9.3%
Other Taxes	9,129,368	8,695,000	8,695,000	8,762,250	67,250	0.8%
Special Assessments	1,645,373	1,732,756	1,732,756	1,754,412	21,656	1.2%
Licenses & Permits	4,025,835	4,714,602	4,714,602	5,585,618	871,016	18.5%
Fines & Penalties	215,524	167,400	167,400	167,400	0	0.0%
Use Of Money & Prop	21,445,415	9,456,723	13,456,723	11,420,176	(2,036,547)	-15.1%
Intergovernmental	7,550,927	6,581,456	10,045,751	9,354,082	(691,669)	-6.9%
Charges For Services	21,760,087	19,708,228	20,943,332	21,689,524	746,192	3.6%
Other Revenue	6,965,450	3,471,114	4,211,242	3,581,396	(629,846)	-15.0%
<b>Total Governmental</b>	<b>\$167,502,300</b>	<b>\$149,717,347</b>	<b>\$159,156,874</b>	<b>\$157,422,919</b>	<b>(\$1,733,955)</b>	<b>-17.6%</b>
<b>Internal Service Funds</b>						
Use Of Money & Prop	\$832,169	\$440,000	\$440,000	\$440,000	\$0	0.0%
Internal Service Chrg.	5,559,659	5,594,161	5,594,161	6,009,936	415,775	7.4%
Other Revenue	1,346,889	1,175,900	1,175,900	1,234,695	58,795	5.0%
<b>Total Proprietary</b>	<b>\$7,738,717</b>	<b>\$7,210,061</b>	<b>\$7,210,061</b>	<b>\$7,684,631</b>	<b>\$474,570</b>	<b>12.4%</b>
<b>Grand Total (1)</b>	<b>\$175,241,017</b>	<b>\$156,927,408</b>	<b>\$166,366,935</b>	<b>\$165,107,550</b>	<b>(\$1,259,385)</b>	<b>-5.2%</b>

(1) Excludes Transfers In and Fiduciary Funds



# Revenue Overview by Fund

Fund	Fund Title	FY2024 Actual	FY2025 Adopted	FY2025 Amended	FY 2026 Update	\$ Change from Amended	% Change from Amended
1001	General Fund	\$137,946,722	\$125,045,677	\$129,399,078	\$128,482,216	(\$916,862)	-0.7%
1005	Community Benefits Payment	602,986	10,000	10,000	10,000		
1009	Developer Deposit	2,940,938	3,211,626	4,379,626	4,744,626	365,000	8.3%
2101	State Seizure/Special Activity Fund	55,191	3,000	456,831	3,000	(453,831)	-99.3%
2102	Vehicle Abatement	78,970	41,000	41,000	41,000		
2103	SLES/COPS Fund - CA	233,047	6,500	6,500	6,500		
2106	Traffic Safety	118,527	100,050	100,050	100,050		
2109	EMS Special Revenue	222,680	223,000	223,000	223,000		
2111	Enforcement Grants	326,500	331,681	487,728	331,681	(156,047)	-32.0%
2201	State Gas Tax	2,129,739	2,095,285	2,095,285	2,198,146	102,861	4.9%
2202	SAFETEA-LU	40,000					
2203	Transportation Development Act	25,181		286,445		(286,445)	-100.0%
2204	Measure B-Local Streets	1,149	10,000	10,000	10,000		
2205	Measure B-Bike & Ped	1,001	4,000	4,000	4,000		
2207	TFAC/Transportation for Clean Air	1,650		128,000		(128,000)	-100.0%
2212	ACTC - Vehicle Registration Fee	343,716	278,224	278,224	278,224		
2214	Measure BB-Local Streets	1,456,715	1,357,847	1,357,847	1,357,847		
2215	Measure BB-Bike & Ped	502,615	472,215	472,215	472,215		
2216	Measure B Grants	5,790					
2217	Measure BB Grants	160,539		872,000		(872,000)	-100.0%
2220	Road Maint & Rehab Account (RMRA)	2,000,258	1,944,234	1,944,234	2,061,576	117,342	6.0%
2302	Measure D	202,022	222,500	222,500	220,000	(2,500)	-1.1%
2303	Garbage Service Fund	8,858,870	8,810,000	8,810,000	8,810,000		
2304	Local Recycling Programs	227,476	345,900	449,224	152,024	(297,200)	-66.2%
2321	Storm Water Management	3,732	2,000	2,000	2,000		
2322	Box Culvert	12,273	8,000	8,000	8,000		
2323	Dublin / Dougherty	1,993	1,000	1,000	1,000		
2324	Village Parkway	1,246	750	750	750		
2601	Small Business Assistance	109,929	100,000	100,000	100,000		
2701	Street Light District 1983-1	331,170	327,670	327,670	327,670		
2702	Landscape District Stagecoach 1983-2	135,604	133,846	133,846	136,383	2,537	1.9%

2703	Landscape District Dougherty 1986-1	222,426	215,114	215,114	219,217	4,103	1.9%
2704	Landscape District Santa Rita 1997-1	399,971	406,680	406,680	414,294	7,614	1.9%
2705	Street Light District East Dublin 1999-1	338,550	377,146	377,146	384,548	7,402	2.0%
2710	Dublin Crossing CFD Series 2017-1	131,479	124,800	124,800	124,800		
2801	Public Art Fund	101,012	70,000	70,000	70,000		
2811	Cable TV Facilities	123,145	130,000	130,000	130,000		
2901	Affordable Housing Fund	848,482	322,664	322,664	322,664		
2902	Noise Mitigation Fund	1,331	835	835	835		
2903	Community Development Block Grant	295,385	105,600	105,600	105,600		
2907	American Rescue Plan Act (ARPA)	1,006,483	937,302	1,005,780	1,153,831	148,051	14.7%
2911	Building Homes and Jobs Act	266,438					
2920	Federal Grants - General	60,520	127,230	127,230		(127,230)	-100.0%
2922	TVTC Grants			1,450,000		(1,450,000)	-100.0%
2923	County Grants	19,853		400,000		(400,000)	-100.0%
2924	ACTC Grants				2,657,000	2,657,000	100.0%
4101	Community Park Land	304,542	205,618	205,618	205,618		
4102	Neighborhood Park Land	321,643	200,000	200,000	200,000		
4103	Community Park Improvements		63,580	63,580	63,580		
4104	Neighborhood Park Improvements	196,262	100,000	100,000	100,000		
4105	Community Buildings	657,071	300,769	300,769	300,769		
4106	Library	102,650	37,660	37,660	37,660		
4107	Civic Center	460,782	181,064	181,064	181,064		
4108	Aquatic Center	56,334	26,759	26,759	26,759		
4110	Community Nature Park Land	197	50	50	50		
4111	Community Nature Park Improvements	46,338	8,943	8,943	8,943		
4201	Fire Impact Fees	43,767	27,712	27,712	27,712		
4301	EDTIF Category 1	334,188	75,000	75,000	15,000	(60,000)	-80.0%
4302	EDTIF Category 2	68,138	25,000	25,000	25,000		
4303	EDTIF Category 3	9,880	1,000	1,000	250	(750)	-75.0%
4304	West Dublin TIF	66,907	20,000	20,000	20,000		
4305	Dougherty Valley TIF	174,930	10,000	10,000	10,000		
4306	TVTD	358,907	150,535	150,535	155,535	5,000	3.3%
4308	BART Garage	(2)					
4309	Mitigation Contributions	8,242					
4310	ED Transportation Impact Fee	894	180,281	180,281	180,281		
4311	Dublin Crossing TIF - Cat1	1,031,895					

# Revenue Summary

4401	Dublin Crossing Fund	365,434	200,000	200,000	200,000		
6105	Vehicles Replacement	750,382	751,863	751,863	822,050	70,187	9.3%
6205	Facilities Replacement	767,027	649,586	649,586	692,545	42,959	6.6%
6305	Equipment Replacement	1,066,640	1,049,652	1,049,652	1,135,218	85,566	8.2%
6605	IT Fund	3,835,796	3,583,060	3,583,060	3,800,123	217,063	6.1%
6901	Retiree Health	1,318,872	1,175,900	1,175,900	1,234,695	58,795	5.0%
7102	Energy Improv Lease - Bond	3					
<b>Total (1)</b>		<b>\$175,241,017</b>	<b>\$156,927,408</b>	<b>\$166,366,935</b>	<b>\$165,107,550</b>	<b>(\$1,259,385)</b>	<b>-0.8%</b>

(1) Excludes Transfers In and Fiduciary Funds



# Revenue by Fund Highlights

Fund	Fund Title	Variance Analysis
1000	General Fund	Decrease. Sales Tax and Transient Occupancy Tax are projected to decline.
2101	State Seizure Funds	Decrease. FY 2024-25 included receipt of revenue from closure of large criminal case.
2111	Enforcement Grants	Decrease. FY 2024-25 included grant funds for purchase of capital assets for use at DUI check points.
2201	State Gas Tax	Increase. Based on State projections.
2203	Transportation Development Act	Decrease. FY 2024-25 included one-time funding for the Citywide Bike and Pedestrian Improvement Project.
2207	Transportation for Clean Air	Decrease. FY 2024-25 included County grant funds for the Tassajara Road Improvement Project.
2217	Measure BB Grants	Decrease. FY 2024-25 included grant funds for the Tassajara Road Improvement Project.
2220	Road Maint & Rehab Account (RMRA)	Increase. Based on State projections.
2304	Local Recycling Programs	Decrease. FY 2024-25 included one-time State funding to help organizations with implementation of SB 1383.
2907	American Rescue Plan Act (ARPA)	Increase. Based on City spending plan, which includes funding for three positions in the Dublin Police Services Behavioral Health Unit.
2920	Federal Grant - General	Decrease. FY 2024-25 included a Federal Grant for the EV Charging Stations project.
2922	TVTC Grants	Decrease. FY 2024-25 included a grant from the Tri-Valley Transportation Commission for the Tassajara Road Improvement Project.
2923	County Grants	Decrease. FY 2024-25 included a capital award grant from Alameda County to construct a midblock crosswalk on Regional Street.
2924	ACTC Grants	Increase. The City will receive a grant for both the Citywide Signal Communications Upgrade project and the Citywide Bike and Pedestrian Improvements project.
6000	Internal Service Funds	Increase. The revenue is an internal service charge for capital asset replacement and the Information Systems operating costs. The increase is due to additional software costs in the Information Technology fund and an increase in capital asset replacement cost as the City continues to collect funds for future replacement.



# Expenditures Overview by Category

	FY2024 Actual	FY2025 Adopted	FY2025 Amended	FY 2026 Update	\$ Change from Amended	% Change from Amended
<b>Governmental Funds</b>						
Salaries & Wages	\$13,961,845	\$16,142,355	\$16,108,982	\$17,224,205	\$1,115,223	6.9%
Benefits	4,606,756	6,351,173	6,351,173	6,830,447	479,275	7.5%
Services & Supplies	6,071,683	8,342,840	8,440,189	8,321,389	(118,800)	-1.4%
Internal Svc Fund Chrg	5,525,627	5,556,449	5,556,449	5,968,454	412,005	7.4%
Utilities	3,193,151	4,614,887	4,614,887	4,842,171	227,284	4.9%
Contracted Services	72,075,111	77,920,844	80,354,587	83,702,215	3,347,628	4.2%
Professional Consulting	1,888,289	2,364,519	2,776,962	2,587,353	(189,609)	-6.8%
Loans	5,370,660	320,000	5,500,000	320,000	(5,180,000)	-94.2%
Capital Outlay	504,868	869,000	1,628,650	388,416	(1,240,234)	-76.2%
Other	1,624,818	1,668,650	1,668,650	1,665,250	(3,400)	-0.2%
<b>Total Governmental</b>	<b>\$114,822,808</b>	<b>\$124,150,717</b>	<b>\$133,000,528</b>	<b>\$131,849,900</b>	<b>(\$1,150,629)</b>	<b>-0.9%</b>
<b>Proprietary Funds</b>						
Salaries & Wages	\$999,847	\$968,065	\$968,065	\$1,016,529	\$48,464	5.0%
Benefits	1,300,339	1,446,034	1,446,034	1,510,216	64,182	4.4%
Services & Supplies	882,500	1,961,488	2,220,953	2,015,564	(205,389)	-9.2%
Internal Svc Fund Chrg	34,284	37,713	37,713	41,484	3,771	10.0%
Utilities	111,606	132,140	132,140	137,225	5,085	3.8%
Contracted Services	61,137	63,000	63,000	145,500	82,500	131.0%
Professional Consulting	264,763	243,300	318,300	243,300	(75,000)	-23.6%
Capital Outlay	1,571,672	807,900	1,073,746	2,651,375	1,577,629	146.9%
<b>Total Proprietary</b>	<b>\$5,226,149</b>	<b>\$5,659,640</b>	<b>\$6,259,950</b>	<b>\$7,761,193</b>	<b>\$1,501,243</b>	<b>24.0%</b>
<b>Total Operating Programs</b>	<b>\$120,048,957</b>	<b>\$129,810,357</b>	<b>\$139,260,479</b>	<b>\$139,611,093</b>	<b>\$350,614</b>	<b>0.3%</b>
<b>Capital Improvement Program</b>						
General	\$8,686,152	\$10,425,459	\$27,006,445	\$5,702,000	(\$21,304,445)	-78.9%
Public Art	244,479	500,000	1,826,566	300,000	(1,526,566)	-83.6%
Parks	5,990,942	1,943,185	22,714,691	6,050,941	(16,663,750)	-73.4%
Streets	6,099,577	9,950,578	75,465,672	20,287,000	(55,178,672)	-73.1%
<b>Total Capital Improvement Programs (1)</b>	<b>\$21,021,150</b>	<b>\$22,819,222</b>	<b>\$127,013,374</b>	<b>\$32,339,941</b>	<b>(\$94,673,433)</b>	<b>-74.5%</b>
<b>Grand Total (2)</b>	<b>\$141,070,107</b>	<b>\$152,629,579</b>	<b>\$266,273,853</b>	<b>\$171,951,034</b>	<b>(\$94,322,820)</b>	<b>-35.4%</b>

(1) Excludes Developer Built and outside funding sources

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

# Operating Budget Overview

Expenditures by Department

Department	FTE	FY2024 Actual	FY2025 Adopted	FY2025 Amended	FY 2026 Update	\$ Change from Amended	% Change from Amended
City Attorney		\$973,618	\$985,000	\$985,339	\$985,000	(\$339)	0.0%
City Council		576,233	689,027	706,509	720,537	14,028	2.0%
City Manager	30.0	11,188,252	14,395,861	15,369,901	14,681,210	(688,691)	-4.5%
Community Dev.	20.0	11,347,257	6,968,805	12,193,946	7,858,924	(4,335,022)	-35.6%
Finance	8.0	2,288,835	2,417,775	2,461,792	2,523,519	61,727	2.5%
Fire	1.0	17,392,941	18,973,835	18,973,835	20,353,640	1,379,805	7.3%
Non-Department		5,466,842	6,163,859	6,294,794	7,946,273	1,651,479	26.2%
Parks & Community Services	22.0	8,841,838	10,622,605	10,739,544	10,864,168	124,624	1.2%
Police	5.0	30,077,348	31,046,753	31,987,693	32,987,740	1,000,047	3.1%
Public Works	24.0	31,895,793	37,546,837	39,547,126	40,690,082	1,142,955	2.9%
<b>TOTAL</b>	<b>110.0</b>	<b>\$120,048,957</b>	<b>\$129,810,357</b>	<b>\$139,260,479</b>	<b>\$139,611,093</b>	<b>\$350,614</b>	<b>0.3%</b>

## Expenditures by Department Highlights

Department	Variance Analysis
City Manager's Office	Decrease. FY 2024-25 budget included the cost of the 2024 Presidential election. Additionally, a large portion of the remaining budgeted cost related to downtown preferred vision was expended in FY 2024-25.
Community Development	Decrease. Funding of a \$5 million affordable housing loan for the Sunflower Hill project in FY 2024-25. Non-Affordable Housing related expenditures are increasing due to the timing of two major developments that are currently underway. (Francis Ranch and the D.C.).
Finance	Increase. Annual Salary and Benefit CPI and merit increases.
Fire Department	Increase. Higher costs for dispatch services and program expenses and supplies.
Non-Departmental	Increase. Need to replace two fire engines.
Parks & Community Services	Increase. Annual Salary and Benefit CPI and merit increases, offset partially by shift of one FTE from Parks and Community Services to Public Works.
Police	Increase. Personnel costs. Funding includes four Behavioral Health Unit positions and two new DARE program positions, funded through Opioid Settlement Funds.
Public Works	Increase. Primarily Maintenance Services division, for increased maintenance (field management, trash removal, and restroom cleaning), additional support for events and rentals, increase in street sweeping costs and other maintenance contracts.

# Overview of Fund Balances

	Governmental	Proprietary
<b>FY 2024-25</b>		
Beginning Balance	\$391,363,124	\$68,011,589
Revenues/Transfers In	286,170,248	9,210,061
Expenditures/Transfers Out	379,449,566	15,887,662
<b>Ending Balance</b>	<b>\$298,083,806</b>	<b>\$61,333,988</b>

<b>FY 2025-26</b>		
Beginning Balance	\$298,083,806	\$61,333,988
Revenues/Transfers In	189,898,875	9,684,631
Expenditures/Transfers Out	194,802,782	11,538,193
<b>Ending Balance</b>	<b>\$293,179,900</b>	<b>\$59,480,426</b>

## Note on Fund Balance

Note: Fund Balance is equal to the difference between assets and liabilities in a fund. It should not be confused with spendable cash. As an example, the Affordable Housing Fund has a projected Fund Balance of \$25.2 million in FY 23-24; of that amount, \$14.5 million is in the form of loans to affordable housing projects.

# FY 2024-25 Amended Fund Balance Projection

FY 2024-25 Amended Fund Balance							
Fund	Title	Beg. Fund Balance	Revenue	Transfer In	Expenditures	Transfer Out	End. Fund Balance
1000	General Fund	<b>\$290,432,952</b>	\$133,788,704	\$0	\$112,008,059	\$54,813,214	<b>\$257,400,383</b>
2101	State Seizure/Special Activity Fund	<b>142,416</b>	456,831	0	576,242	0	<b>23,005</b>
2102	Vehicle Abatement	<b>422,849</b>	41,000	0	0	50,000	<b>413,849</b>
2103	SLES/COPS Fund - CA	<b>497,899</b>	6,500	0	0	0	<b>504,399</b>
2104	Local Law Enforcement Block Grant	<b>0</b>	0	0	0	0	<b>0</b>
2106	Traffic Safety	<b>108,844</b>	100,050	0	94,000	0	<b>114,894</b>
2107	Federal Asset Seizure Fund	<b>0</b>	0	0	0	0	<b>0</b>
2109	EMS Special Revenue	<b>239,129</b>	223,000	0	289,579	0	<b>172,550</b>
2111	Enforcement Grants	<b>104,624</b>	487,728	0	156,047	0	<b>436,305</b>
2201	State Gas Tax	<b>3,659,317</b>	2,095,285	0	1,212,067	3,113,988	<b>1,428,547</b>
2202	Federal Transportation Grant	<b>0</b>	0	0	0	0	<b>0</b>
2203	Transportation Development Act	<b>25,638</b>	286,445	0	0	286,445	<b>25,638</b>
2204	Measure B Sales Tax-Local Streets	<b>0</b>	10,000	0	0	28,091	<b>(18,091)</b>
2205	Measure B Sales Tax-Bike & Ped	<b>980</b>	4,000	0	0	0	<b>4,979</b>
2206	State Transportation Improvement	<b>0</b>	0	0	0	0	<b>0</b>
2207	TFAC/Transportation for Clean Air	<b>(8,293)</b>	128,000	0	0	200,936	<b>(81,229)</b>
2208	Congestion Management Agency	<b>0</b>	0	0	0	0	<b>0</b>
2210	Highway Safety Traffic Reduct. Bond	<b>0</b>	0	0	0	0	<b>0</b>
2211	Federal Transportation (TIGER)	<b>0</b>	0	0	0	0	<b>0</b>
2212	ACTC - Vehicle Registration Fee	<b>488,304</b>	278,224	0	200,000	1,021,974	<b>(455,445)</b>



2214	Measure BB Sales Tax - Local Streets Fund (ACTC)	<b>1,848,930</b>	1,357,847	0	0	2,821,264	<b>385,513</b>
2215	Measure BB Sales Tax - Bike & Pedestrian Fund (ACTC)	<b>977,646</b>	472,215	0	0	1,367,837	<b>82,024</b>
2216	Measure B Grants	<b>197,573</b>	0	0	0	0	<b>197,573</b>
2217	Measure BB Grants	<b>(1,823,739)</b>	872,000	0	0	1,389,662	<b>(2,341,401)</b>
2218	Measure RR - Safe Routes to BART	<b>(411,609)</b>	0	0	0	0	<b>(411,609)</b>
2220	Road Maint & Rehab Account (RMRA)	<b>3,601,955</b>	1,944,234	0	0	4,599,147	<b>947,043</b>
2302	Measure D	<b>226,167</b>	222,500	0	400,112	0	<b>48,555</b>
2303	Garbage Service Fund	<b>209,744</b>	8,810,000	0	8,810,000	0	<b>209,744</b>
2304	Local Recycling Programs	<b>302,633</b>	449,224	0	53,529	107,684	<b>590,644</b>
2305	AVI Eco Benefit / Business Asst Prog	<b>0</b>	0	0	0	0	<b>0</b>
2321, 2323 -4	Storm Water Management	<b>233,264</b>	3,750	0	13,600	0	<b>223,414</b>
2322	Box Culvert	<b>418,813</b>	8,000	0	0	0	<b>426,813</b>
2402	East Bay Regional Park District	<b>0</b>	0	0	0	0	<b>0</b>
2403	State Grant - Park	<b>(1,905,144)</b>	0	0	0	388,856	<b>(2,294,000)</b>
2601	Small Business Assistance	<b>407,128</b>	100,000	0	100,000	0	<b>407,128</b>
2701, 2705	Street Light District Funds	<b>1,326,574</b>	704,816	0	909,359	129,618	<b>992,413</b>
2702 -270 4	Landscape District Funds	<b>2,461,379</b>	755,640	0	629,129	549,429	<b>2,038,460</b>
2710	CFD 2017-1	<b>552,346</b>	124,800	0	138,848	0	<b>538,298</b>
2801	Public Art Fund	<b>3,322,827</b>	70,000	0	80,250	1,826,566	<b>1,486,011</b>
2811	Cable TV Facilities	<b>617,435</b>	130,000	0	35,000	300,000	<b>412,435</b>
2901	Affordable Housing Fund (1)	<b>25,285,171</b>	322,664	0	6,055,938	0	<b>19,551,897</b>
2902	Noise Mitigation Fund	<b>27,565</b>	835	0	0	0	<b>28,400</b>
2903	Community Development Block Grant	<b>10,289</b>	105,600	0	105,600	0	<b>10,289</b>



2904	HCD Housing Related Park Grant	0	0	0	0	0	0
2905	COVID-19 Grants	0	0	0	0	0	0
2906	Federal COVID-19 Financial Assistance	10,081	0	0	0	0	10,081
2907	American Rescue Plan Act (ARPA)	0	1,005,780	0	1,005,780	0	0
2911	Building Homes and Jobs Act	(13,410)	0	0	0	0	(13,410)
2912	State Housing Grant	0	0	0	0	0	0
2920	Federal Grant - General	0	127,230	0	0	127,230	0
2921	State Grant - General	0	0	0	0	1,573,876	(1,573,876)
2922	State Grant - General	0	1,450,000	0	0	1,450,000	0
2923	State Grant - General	0	400,000	0	0	400,000	0
2924	State Grant - General	0	0	0	0	0	0
3000	Capital Improvement Project Funds	0	0	127,013,374	127,013,374	0	0
4100	Public Facility Fees	12,005,797	1,124,443	0	0	18,395,612	(5,265,372)
4201	Fire Impact Fees	178,376	27,712	0	50,000	0	156,088
4300	Traffic Impact Fees	31,530,762	461,816	0	77,389	23,320,141	8,595,049
4400	Dublin Crossing Fund	12,401,269	200,000	0	0	200,000	12,401,269
6105	ISF - Vehicles (2)	6,695,756	751,863	0	625,280	0	6,822,339
6205	ISF - Facilities (2)	46,978,576	649,586	2,000,000	0	8,655,857	40,972,305
6305	ISF - Equipment (2)	10,524,026	1,049,652	0	448,466	85,426	11,039,786
6605	ISF - IT Fund	3,409,191	3,583,060	0	4,010,304	886,429	2,095,517
6901	ISF - Retiree Health	404,041	1,175,900	0	1,175,900	0	404,041
6951	ISF - PERS Side Fund Payoff	0	0	0	0	0	0
7102	Energy Improv Lease - Bond	1,248,644	0	0	0	974,094	274,550
<b>TOTAL</b>		<b>\$459,374,713</b>	<b>\$166,366,935</b>	<b>\$129,013,374</b>	<b>\$266,273,853</b>	<b>\$129,063,374</b>	<b>\$359,417,794</b>

(1) Beginning Fund Balance includes \$14,521,941 in outstanding loans. 6/30/24

(2) Beginning Fund Balance includes 38,937,776 as Net Investment in Capital Assets. 6/30/24



# FY 2025-26 Fund Balance Projection

FY 2025-26 Fund Balance Projection							
Fund	Title	Beg. Fund Balance	Revenue	Transfer In	Expenditures	Transfer Out	End. Fund Balance
1000	General Fund	\$257,400,383	\$133,236,842	\$136,015	\$116,432,450	\$20,221,900	\$254,118,891
2101	State Seizure/Special Activity Fund	23,005	3,000	0	0	0	26,005
2102	Vehicle Abatement	413,849	41,000	0	0	50,000	404,849
2103	SLES/COPS Fund - CA	504,399	6,500	0	0	0	510,899
2104	Local Law Enforcement Block Grant	0	0	0	0	0	0
2106	Traffic Safety	114,894	100,050	0	94,000	0	120,944
2107	Federal Asset Seizure Fund	0	0	0	0	0	0
2109	EMS Special Revenue	172,550	223,000	0	287,600	0	107,950
2111	Enforcement Grants	436,305	331,681	0	0	0	767,986
2201	State Gas Tax	1,428,547	2,198,146	0	1,242,286	723,100	1,661,307
2202	Federal Transportation Grant	0	0	0	0	0	0
2203	Transportation Development Act	25,638	0	0	0	0	25,638
2204	Measure B Sales Tax-Local Streets	(18,091)	10,000	0	0	0	(8,091)
2205	Measure B Sales Tax-Bike & Ped	4,979	4,000	0	0	0	8,979
2206	State Transportation Improvement	0	0	0	0	0	0
2207	TFAC/Transportation for Clean Air	(81,229)	0	0	0	0	(81,229)
2208	Congestion Management Agency	0	0	0	0	0	0
2210	Highway Safety Traffic Reduct. Bond	0	0	0	0	0	0
2211	Federal Transportation (TIGER)	0	0	0	0	0	0
2212	ACTC - Vehicle Registration Fee	(455,445)	278,224	0	200,000	0	(377,221)
2214	Measure BB Sales Tax - Local Streets Fund (ACTC)	385,513	1,357,847	0	0	550,000	1,193,360

2215	Measure BB Sales Tax - Bike & Pedestrian Fund (ACTC)	<b>82,024</b>	472,215	0	0	275,000	<b>279,239</b>
2216	Measure B Grants	<b>197,573</b>	0	0	0	0	<b>197,573</b>
2217	Measure BB Grants	<b>(2,341,401)</b>	0	0	0	1,053,000	<b>(3,394,401)</b>
2218	Measure RR - Safe Routes to BART	<b>(411,609)</b>	0	0	0	0	<b>(411,609)</b>
2220	Road Maint & Rehab Account (RMRA)	<b>947,043</b>	2,061,576	0	0	2,250,000	<b>758,619</b>
2302	Measure D	<b>48,555</b>	220,000	0	220,127	0	<b>48,428</b>
2303	Garbage Service Fund	<b>209,744</b>	8,810,000	0	8,810,000	0	<b>209,744</b>
2304	Local Recycling Programs	<b>590,644</b>	152,024	0	53,204	0	<b>689,464</b>
2305	AVI Eco Benefit / Business Asst Prog	<b>0</b>	0	0	0	0	<b>0</b>
2321, 2323- 4	Storm Water Management	<b>223,414</b>	3,750	0	13,600	0	<b>213,564</b>
2322	Box Culvert	<b>426,813</b>	8,000	0	0	0	<b>434,813</b>
2402	East Bay Regional Park District	<b>0</b>	0	0	0	0	<b>0</b>
2403	State Grant - Park	<b>(2,294,000)</b>	0	0	0	0	<b>(2,294,000)</b>
2601	Small Business Assistance	<b>407,128</b>	100,000	0	100,000	0	<b>407,128</b>
2701, 2705	Street Light District Funds	<b>992,413</b>	712,218	0	868,151	42,000	<b>794,480</b>
2702- 2704	Landscape District Funds	<b>2,038,460</b>	769,894	0	962,524	0	<b>1,845,830</b>
2710	CFD 2017-1	<b>538,298</b>	124,800	0	67,001	0	<b>596,097</b>
2801	Public Art Fund	<b>1,486,011</b>	70,000	0	80,250	300,000	<b>1,175,761</b>
2811	Cable TV Facilities	<b>412,435</b>	130,000	0	35,000	0	<b>507,435</b>
2901	Affordable Housing Fund (1)	<b>19,551,897</b>	322,664	0	914,276	0	<b>18,960,285</b>
2902	Noise Mitigation Fund	<b>28,400</b>	835	0	0	0	<b>29,235</b>
2903	Community Development Block Grant	<b>10,289</b>	105,600	0	105,600	0	<b>10,289</b>
2904	HCD Housing Related Park Grant	<b>0</b>	0	0	0	0	<b>0</b>
2905	COVID-19 Grants	<b>0</b>	0	0	0	0	<b>0</b>
2906	Federal COVID- 19 Financial Assistance	<b>10,081</b>	0	0	0	0	<b>10,081</b>

2907	American Rescue Plan Act (ARPA)	0	1,153,831	0	1,153,831	0	0
2911	Building Homes and Jobs Act	(13,410)	0	0	0	0	(13,410)
2912	State Housing Grant	0	0	0	0	0	0
2920	Federal Grant - General	0	0	0	0	0	0
2921	State Grant - General	(1,573,876)	0	0	0	0	(1,573,876)
2922	State Grant - General	0	0	0	0	0	0
2923	State Grant - General	0	0	0	0	0	0
2924	State Grant - General	0	2,657,000	0	0	2,657,000	0
3000	Capital Improvement Project Funds	0	0	32,339,941	32,339,941	0	0
4100	Public Facility Fees	(5,265,372)	1,124,443	0	0	2,490,941	(6,631,870)
4201	Fire Impact Fees	156,088	27,712	0	50,000	0	133,800
4300	Traffic Impact Fees	8,595,049	406,066	0	60,000	0	8,941,115
4400	Dublin Crossing Fund	12,401,269	200,000	0	100,000	0	12,501,269
6105	ISF - Vehicles (2)	6,822,339	822,050	0	2,292,868	0	5,351,521
6205	ISF - Facilities (2)	40,972,305	692,545	2,000,000	75,000	2,600,000	40,989,850
6305	ISF - Equipment (2)	11,039,786	1,135,218	0	358,507	500,000	11,316,497
6605	ISF - IT Fund	2,095,517	3,800,123	0	3,800,123	677,000	1,418,517
6901	ISF - Retiree Health	404,041	1,234,695	0	1,234,695	0	404,041
6951	ISF - PERS Side Fund Payoff	0	0	0	0	0	0
7102	Energy Improv Lease - Bond	274,550	0	0	0	0	274,550
<b>TOTAL</b>		<b>\$359,417,794</b>	<b>\$165,107,550</b>	<b>\$34,475,956</b>	<b>\$171,951,034</b>	<b>\$34,389,941</b>	<b>\$352,660,326</b>

(1) Beginning Fund Balance includes \$14,521,941 in outstanding loans. 6/30/24

(2) Beginning Fund Balance includes \$38,937,776 as Net Investment in Capital Assets. 6/30/24



# General Fund Operating Summary

	FY2024 Actual	FY2025 Adopted	FY2025 Amended	FY 2026 Update	\$ Change from Amended	% Change from Amended
<b>Revenue</b>						
Property Tax	\$61,967,658	\$63,225,641	\$63,225,641	\$66,105,654	\$2,880,013	4.6%
Sales Tax	31,293,707	30,536,365	30,536,365	27,574,345	(2,962,020)	-9.7%
Sales Tax Reimbursements	(390,267)	(375,000)	(375,000)	(375,000)	0	0.0%
Development Revenue	1,481,868	1,550,000	1,550,000	1,400,000	(150,000)	-9.7%
Transient Occupancy Tax	7,647,501	7,145,000	7,145,000	7,362,250	217,250	3.0%
Other Taxes	6,777,604	7,731,163	8,899,163	10,352,665	1,453,502	16.3%
Licenses & Permits	309,959	311,300	311,300	200,000	(111,300)	-35.8%
Fines & Penalties	98,693	67,400	67,400	67,400	0	0.0%
Interest Earnings	8,499,829	5,622,800	9,622,800	7,596,400	(2,026,400)	-21.1%
Rentals and Leases	2,172,046	2,223,573	2,223,573	2,271,676	48,103	2.2%
Intergovernmental	441,518	300,000	300,000	300,000	0	0.0%
Charges for Services	9,678,380	7,372,703	7,439,807	7,714,813	275,006	3.7%
Other Revenue	4,489,879	2,556,358	2,842,655	2,666,640	(176,016)	-6.2%
<b>Subtotal Revenues - Operating</b>	<b>\$134,468,374</b>	<b>\$128,267,303</b>	<b>\$133,788,704</b>	<b>\$133,236,842</b>	<b>(\$551,862)</b>	<b>-0.4%</b>
<b>Transfers In</b>	<b>227,051</b>			<b>136,015</b>	<b>136,015</b>	<b>100.0%</b>
<b>Unrealized Gains/Losses/Adjust ments</b>	<b>7,022,273</b>					
<b>Total Revenue</b>	<b>\$141,717,698</b>	<b>\$128,267,303</b>	<b>\$133,788,704</b>	<b>\$133,372,857</b>	<b>(\$415,847)</b>	<b>-0.3%</b>

<b>Expenditures</b>						
Salaries & Wages	\$13,508,508	\$15,706,648	\$15,673,275	\$16,863,696	\$1,190,421	7.6%
Benefits	4,500,714	6,235,407	6,235,407	6,698,988	463,581	7.4%
Services & Supplies	5,831,603	8,047,629	8,147,063	8,083,119	(63,943)	-0.8%
Internal Service Fund Charges	5,443,999	5,475,186	5,475,186	5,885,854	410,668	7.5%
Utilities	2,602,582	3,852,949	3,852,949	4,042,135	189,186	4.9%
Contracted Services	59,194,042	65,271,060	67,402,809	70,387,638	2,984,829	4.4%
Professional Consulting	1,809,213	2,304,519	2,716,962	2,527,353	(189,609)	-7.0%
Capital Outlay	462,908	869,000	945,758	388,416	(557,342)	-58.9%
Debt Service Payment	1,331,850	1,334,650	1,334,650	1,331,250	(3,400)	-0.3%
Contingency & Miscellaneous	13,318	224,000	224,000	224,000	0	0.0%
<b>Subtotal Expenditures - Operating</b>	<b>\$94,698,737</b>	<b>\$109,321,048</b>	<b>\$112,008,059</b>	<b>\$116,432,450</b>	<b>\$4,424,390</b>	<b>4.0%</b>
<b>Operating Impact (Rev-Exp)</b>	<b>\$39,769,637</b>	<b>\$18,946,255</b>	<b>\$21,780,645</b>	<b>\$16,804,393</b>	<b>(\$4,976,252)</b>	<b>-22.8%</b>

## Transfers Out & Contributions





Transfers Out (CIPs) - Com./Assig	\$3,720,645	\$1,695,229	\$32,306,947	\$10,900,000	(\$21,406,947)	-66.3%
Transfers Out (CIPs) - Undesignated	601,971	3,401,794	20,506,267	7,321,900	(13,184,367)	-64.3%
Contribution to ISF & Other	2,000,000	2,000,000	2,000,000	2,000,000	0	0.0%
<b>Subtotal - Transfers Out &amp; Contributions</b>	<b>\$6,322,616</b>	<b>\$7,097,023</b>	<b>\$54,813,214</b>	<b>\$20,221,900</b>	<b>(\$34,591,314)</b>	<b>-63.1%</b>

<b>Total Expenditures</b>	<b>\$101,021,353</b>	<b>\$116,418,071</b>	<b>\$166,821,273</b>	<b>\$136,654,350</b>	<b>(\$30,166,923)</b>	<b>-18.1%</b>
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<b>GF Impact (Includes CIP &amp; Transfers)</b>	<b>\$40,696,344</b>	<b>\$11,849,232</b>	<b>(\$33,032,569)</b>	<b>(\$3,281,492)</b>	<b>\$29,751,077</b>	<b>-90.1%</b>
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## Contracted Services Detail

	<b>FY2024 Actual</b>	<b>FY2025 Adopted</b>	<b>FY2025 Amended</b>	<b>FY 2026 Update</b>	<b>\$ Change from Amended</b>	<b>% Change from Amended</b>
Police Services	\$25,092,500	\$25,800,327	\$25,800,327	\$26,899,426	\$1,099,099	4.3%
Fire Services	16,226,491	17,884,678	17,884,678	18,785,877	901,199	5.0%
Maintenance Services (MCE)	7,878,305	8,932,859	9,215,959	9,891,345	675,386	7.3%
Development (CDD and PW)	3,050,460	3,606,004	4,522,093	5,263,061	740,968	16.4%
Other Contracted Services	8,755,499	11,351,711	12,696,714	12,075,282	(621,431)	-4.9%
<b>Total</b>	<b>\$61,003,255</b>	<b>\$67,575,579</b>	<b>\$70,119,771</b>	<b>\$72,914,992</b>	<b>\$2,795,221</b>	<b>4.0%</b>

# General Fund Reserves

## FISCAL YEAR 2025-26 BUDGET UPDATE GENERAL FUND RESERVES

RESERVE DESCRIPTION	Actual 2023-24	Net Change 2024-25	Projected 2024- 25	Net Change 2025-26	Projected 2025- 26
<b>Non-Spendable</b>	<b>\$54,709</b>		<b>\$54,709</b>		<b>\$54,709</b>
Prepaid Expenses	54,709		54,709		54,709
<b>Restricted</b>	<b>\$9,351,801</b>	<b>\$6,704,350</b>	<b>\$16,056,151</b>	<b>\$0</b>	<b>\$16,056,151</b>
Cemetery Endowment	60,000		60,000		60,000
Developer Contribution - Downtown	1,490,000		1,490,000		1,490,000
Developer Contr - Heritage Park	19,000		19,000		19,000
Developer Contr - Nature Park	60,000		60,000		60,000
Section 115 Trust - Pension	2,071,235		2,071,235		2,071,235
Public Facilities Advance	4,901,566	6,704,350	11,605,916		11,605,916
Heritage Park Maintenance	750,000		750,000		750,000
<b>Committed</b>	<b>\$84,215,443</b>	<b>(\$12,544,158)</b>	<b>\$71,671,286</b>	<b>\$1,000,000</b>	<b>\$72,671,286</b>
Advance to Public Facility Fee	6,704,350	(6,704,350)			
Downtown Public Improvement	36,118,491	(363,279)	35,755,212		35,755,212
Economic Stability	8,000,000		8,000,000		8,000,000
Emergency Communications	532,113		532,113		532,113
Fire Svcs Pension/OPEB	2,211,094		2,211,094		2,211,094
Innovations & New Opportunity	894,498		894,498		894,498
One-Time Initiative - Capital	1,917,848	(1,418,339)	499,509		499,509
One-Time Initiative - Operating	503,860		503,860		503,860
Public Safety Reserve	4,600,000		4,600,000		4,600,000
<b>Specific Committed Reserves</b>					
Contribution to Public Facility Fee	6,000,000		6,000,000		6,000,000
Cultural Arts Center (CIP)	4,402,990	(4,227,990)	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	8,000,000	1,000,000	9,000,000	1,000,000	10,000,000
Maintenance Facility (CIP)	55,008	(55,007)			
Utility Undergrounding (CIP)	3,500,000		3,500,000		3,500,000
<b>Assigned</b>	<b>\$153,402,584</b>	<b>(\$41,363,549)</b>	<b>\$112,039,035</b>	<b>(\$11,147,000)</b>	<b>\$100,892,035</b>
Accrued Leave	1,518,423		1,518,423		1,518,423
Catastrophic Loss	17,714,064		17,714,064		17,714,064
CIP Carryovers	16,670,673	(16,670,673)			



Municipal Regional Permit	1,809,022	(1,809,022)			
Non-Streets CIP Commitments	3,253,486	(590,976)	2,662,510		2,662,510
Operating Carryovers	963,754	(2,014,571)			
Parks and Streets Contingency	201,270		201,270		201,270
Pension & OPEB	18,000,000		18,000,000		18,000,000
Relocate Parks Dept	500,000		500,000	(320,000)	180,000
Service Continuity	3,150,000		3,150,000		3,150,000
Dublin Blvd Extension Advance	59,500,000	(16,936,087)	42,563,913		42,563,913
<b>Specific Assigned Reserves</b>					
ARPA Revenue Replacement	990,187		990,187		990,187
Climate Action Plan	2,669,424	(840,334)	1,829,090	(177,000)	1,652,090
Façade Improvement Grants	429,972		429,972		429,972
Library Tenant Improvement	1,000,000		1,000,000		1,000,000
HVAC Replace. & Civic Ctr Improv. (CIP)	2,288,697	(1,208,273)	1,080,424		1,080,424
Pavement Management	2,000,000		2,000,000		2,000,000
Village Pkwy Pavement Reconstruction	20,743,613	(1,293,613)	19,450,000	(10,650,000)	8,800,000
<b>Unassigned</b>	<b>\$43,408,415</b>	<b>\$14,170,788</b>	<b>\$57,579,203</b>	<b>\$6,865,509</b>	<b>\$64,444,711</b>
Unassigned-Unrealized Gains	(7,039,428)		(7,039,428)		(7,039,428)
Unassigned (Available)	50,447,843		64,618,631		71,484,140
<b>TOTAL RESERVES</b>	<b>\$290,432,952</b>	<b>(\$33,032,569)</b>	<b>\$257,400,383</b>	<b>(\$3,281,491)</b>	<b>\$254,118,892</b>



# Fiduciary Funds

# Community Facilities District Funds

## Dublin Crossing Bond Series 2015-1 (Fund 5102)

	FY2024 Actual	FY2025 Adopted	FY2025 Amended	FY 2026 Update	\$ Change from Amended	% Change from Amended
<b>Beginning Fund Balance</b>	<b>(\$118,323,163)</b>	<b>(\$126,563,294)</b>	<b>(\$126,563,294)</b>	<b>(\$126,640,590)</b>	<b>(\$77,296)</b>	<b>0.1%</b>
<b>Revenues</b>						
Property Tax	\$21,595					
Special Assessments	7,648,278	8,087,637	8,087,637	8,249,692	162,055	2.0%
Use of Money & Property	270,197					
Other Revenue	149,102					
<b>Total Revenues</b>	<b>\$8,089,173</b>	<b>\$8,087,637</b>	<b>\$8,087,637</b>	<b>\$8,249,692</b>	<b>\$162,055</b>	<b>2.0%</b>
<b>Expenditures by Category</b>						
Services & Supplies	\$714,986					
Contract Services	97,782	427,400	427,400	439,100	11,700	2.7%
Professional Consulting	47,102	84,000	84,000	84,000		
Other	15,469,434	7,653,533	7,653,533	7,802,083	148,550	1.9%
<b>TOTAL COSTS</b>	<b>\$16,329,303</b>	<b>\$8,164,933</b>	<b>\$8,164,933</b>	<b>\$8,325,183</b>	<b>\$160,250</b>	<b>2.0%</b>
<b>Ending Fund Balance</b>	<b>(\$126,563,294)</b>	<b>(\$126,640,590)</b>	<b>(\$126,640,590)</b>	<b>(\$126,716,080)</b>	<b>(\$75,491)</b>	<b>0.1%</b>

## East Ranch CFD (Fund 5103)

	FY2024 Actual	FY2025 Adopted	FY2025 Amended	FY 2026 Update	\$ Change from Amended	% Change from Amended
<b>Beginning Fund Balance</b>	<b>\$0</b>	<b>\$53,709</b>	<b>\$53,709</b>	<b>\$53,709</b>	<b>\$0</b>	<b>0.0%</b>
<b>Revenues</b>						
Use of Money & Property	\$2,073					
Other Revenue	160,000					
<b>Total Revenues</b>	<b>\$162,073</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>		
<b>Expenditures by Category</b>						
Services & Supplies	\$347					
Professional Consulting	108,017					
<b>TOTAL COSTS</b>	<b>\$108,365</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>		
<b>Ending Fund Balance</b>	<b>\$53,709</b>	<b>\$53,709</b>	<b>\$53,709</b>	<b>\$53,709</b>	<b>\$0</b>	<b>0.0%</b>





## Dublin Boulevard Extension CFD (Fund 5104)

	FY2024 Actual	FY2025 Adopted	FY2025 Amended	FY 2026 Update	\$ Change from Amended	% Change from Amended
Beginning Fund Balance	\$0	(\$8,289)	(\$8,289)	(\$19,000)	(\$10,711)	129.0%
<b>Revenues</b>						
Special Assessments						
<b>Total Revenues</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>0.0%</b>
<b>Expenditures by Category</b>						
Professional Consulting	\$8,289		\$10,711		(\$10,711)	-100.0%
<b>TOTAL COSTS</b>	<b>\$8,289</b>	<b>\$0</b>	<b>\$10,711</b>	<b>\$0</b>	<b>(\$10,711)</b>	<b>-100.0%</b>
<b>Ending Fund Balance</b>	<b>(\$8,289)</b>	<b>(\$8,289)</b>	<b>(\$19,000)</b>	<b>(\$19,000)</b>	<b>\$0</b>	<b>0.0%</b>

## Dublin Center CFD (Fund 5105)

	FY2024 Actual	FY2025 Adopted	FY2025 Amended	FY 2026 Update	\$ Change from Amended	% Change from Amended
Beginning Fund Balance	\$0	\$151,463	\$151,463	(\$15,963)	(\$167,425)	-110.5%
<b>Revenues</b>						
Other Revenue	\$170,000				\$0	0.0%
<b>Total Revenues</b>	<b>\$170,000</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>0.0%</b>
<b>Expenditures by Category</b>						
Professional Consulting	\$18,538		\$167,425		(\$167,425)	-100.0%
<b>TOTAL COSTS</b>	<b>\$18,538</b>	<b>\$0</b>	<b>\$167,425</b>	<b>\$0</b>	<b>(\$167,425)</b>	<b>-100.0%</b>
<b>Ending Fund Balance</b>	<b>\$151,463</b>	<b>\$151,463</b>	<b>(\$15,963)</b>	<b>(\$15,963)</b>	<b>\$0</b>	<b>0.0%</b>

# Geological Hazard Abatement Districts (GHAD)

## Fallon Village Geologic Hazard Abatement District (Fund 5301)

	FY2024 Actual	FY2025 Adopted	FY2025 Amended	FY 2026 Update	\$ Change from Amended	% Change from Amended
<b>Beginning Fund Balance</b>	<b>\$9,202,472</b>	<b>\$10,522,152</b>	<b>\$10,522,152</b>	<b>\$10,520,253</b>	<b>(\$1,899)</b>	<b>0.0%</b>
<b>Revenues</b>						
Special Assessments	\$1,259,079	\$488,614	\$488,614	\$503,272	\$14,658	3.0%
Use of Money & Property	291,486	150,000	150,000	125,000	(25,000)	-16.7%
<b>Total Revenues</b>	<b>\$1,550,566</b>	<b>\$638,614</b>	<b>\$638,614</b>	<b>\$628,272</b>	<b>(\$10,342)</b>	<b>-1.6%</b>
<b>Expenditures by Category</b>						
Salaries & Wages/Benefits	\$17,952	\$33,513	\$33,513	\$35,043	\$1,530	4.6%
Contract Services	91,242	415,000	415,000	425,000	10,000	2.4%
Professional Consulting	121,692	192,000	192,000	192,000		
<b>TOTAL COSTS</b>	<b>\$230,886</b>	<b>\$640,513</b>	<b>\$640,513</b>	<b>\$652,043</b>	<b>\$11,530</b>	<b>1.8%</b>
<b>Ending Fund Balance</b>	<b>\$10,522,152</b>	<b>\$10,520,253</b>	<b>\$10,520,253</b>	<b>\$10,496,482</b>	<b>(\$23,771)</b>	<b>-3.4%</b>

## Schaefer Ranch Geologic Hazard Abatement District (Fund 5302)

	FY2024 Actual	FY2025 Adopted	FY2025 Amended	FY 2026 Update	\$ Change from Amended	% Change from Amended
<b>Beginning Fund Balance</b>	<b>\$6,222,599</b>	<b>\$6,654,726</b>	<b>\$6,654,726</b>	<b>\$6,857,959</b>	<b>\$203,233</b>	<b>3.1%</b>
<b>Revenues</b>						
Special Assessments	\$507,362	\$655,746	\$655,746	\$675,419	\$19,672	3.0%
Use of Money & Property	191,211	115,000	115,000	115,000		
<b>Total Revenues</b>	<b>\$698,573</b>	<b>\$770,746</b>	<b>\$770,746</b>	<b>\$790,419</b>	<b>\$19,672</b>	<b>2.6%</b>
<b>Expenditures by Category</b>						
Salaries & Wages/Benefits	\$17,952	\$33,513	\$33,513	\$35,043	\$1,530	4.6%
Contract Services	148,773	370,000	370,000	380,000	10,000	2.7%
Professional Consulting	99,721	164,000	164,000	164,000		
<b>TOTAL COSTS</b>	<b>\$266,446</b>	<b>\$567,513</b>	<b>\$567,513</b>	<b>\$579,043</b>	<b>\$11,530</b>	<b>2.0%</b>
<b>Ending Fund Balance</b>	<b>\$6,654,726</b>	<b>\$6,857,959</b>	<b>\$6,857,959</b>	<b>\$7,069,335</b>	<b>\$211,376</b>	<b>3.6%</b>

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

	FY2024 Actual	FY2025 Adopted	FY2025 Amended	FY 2026 Update	\$ Change from Amended	% Change from Amended
<b>Beginning Fund Balance</b>	<b>\$3,109,099</b>	<b>\$3,880,222</b>	<b>\$3,880,222</b>	<b>\$4,253,511</b>	<b>\$373,289</b>	<b>9.6%</b>
<b>Revenues</b>						
Special Assessments	\$747,029	\$756,802	\$756,802	\$779,506	\$22,704	3.0%
Use of Money & Property	102,258	50,000	50,000	50,000		
<b>Total Revenues</b>	<b>\$849,287</b>	<b>\$806,802</b>	<b>\$806,802</b>	<b>\$829,506</b>	<b>\$22,704</b>	<b>2.8%</b>
<b>Expenditures by Category</b>						
Salaries & Wages/Benefits	\$8,976	\$33,513	\$33,513	\$35,043	\$1,530	4.6%
Contract Services	12,513	260,000	260,000	270,000	10,000	3.8%
Professional Consulting	56,674	140,000	140,000	140,000		
<b>TOTAL COSTS</b>	<b>\$78,164</b>	<b>\$433,513</b>	<b>\$433,513</b>	<b>\$445,043</b>	<b>\$11,530</b>	<b>2.7%</b>
<b>Ending Fund Balance</b>	<b>\$3,880,222</b>	<b>\$4,253,511</b>	<b>\$4,253,511</b>	<b>\$4,637,974</b>	<b>\$384,463</b>	<b>9.8%</b>

# California Employers' Retiree Benefit Trust (CERBT)

## CERBT (OPEB) Trust Fund (Fund 5171)

	FY2024 Actual	FY2025 Adopted	FY2025 Amended	FY 2026 Update	\$ Change from Amended	% Change from Amended
<b>Beginning Fund Balance</b>	<b>\$22,868,762</b>	<b>\$23,813,351</b>	<b>\$23,813,351</b>	<b>\$22,587,451</b>	<b>(\$1,225,900)</b>	<b>-5.1 %</b>
<b>Revenues</b>						
Use of Money & Property	\$1,928,516					
<b>Total Revenues</b>	<b>\$1,928,516</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>		
<b>Expenditures by Category</b>						
Benefits	\$963,526	\$1,175,900	\$1,175,900	\$1,234,695	\$58,795	5.0%
Contract Services	20,400	50,000	50,000	50,000		
<b>TOTAL COSTS</b>	<b>\$983,926</b>	<b>\$1,225,900</b>	<b>\$1,225,900</b>	<b>\$1,284,695</b>	<b>\$58,795</b>	<b>4.8 %</b>
<b>Ending Fund Balance</b>	<b>\$23,813,351</b>	<b>\$22,587,451</b>	<b>\$22,587,451</b>	<b>\$21,302,756</b>	<b>(\$1,284,695)</b>	<b>-9.9 %</b>

# City of Dublin Two-Year Strategic Plan

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.



# Strategies

Strategy
<b>1. Economic Development, Small Business Support, and Downtown Dublin</b>
<b>Strategic Objectives:</b>
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.
<b>2. Public Safety</b>
<b>Strategic Objectives:</b>
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.
<b>3. Housing Inclusivity and Affordability</b>
<b>Strategic Objectives:</b>
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.
<b>4. Inclusive and Effective Government</b>

<b>Strategic Objectives:</b>
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.
<b>5. Long-Term Infrastructure and Sustainability Investments</b>
<b>Strategic Objectives:</b>
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.

# Appendix

# Expenditure Comparison by Department

Department	FY2024 Actual	FY2025 Adopted	FY2025 Amended	FY2026 Update	\$ Change from Amended	% Change from Amended
<b>City Attorney</b>						
City Attorney	\$973,618	\$985,000	\$985,339	\$985,000	(\$339)	0.0%
<b>Total City Attorney</b>	<b>\$973,618</b>	<b>\$985,000</b>	<b>\$985,339</b>	<b>\$985,000</b>	<b>(\$339)</b>	<b>0.0%</b>

<b>City Council</b>						
City Council	\$576,233	\$689,027	\$706,509	\$720,537	\$14,028	2.0%
<b>Total City Council</b>	<b>\$576,233</b>	<b>\$689,027</b>	<b>\$706,509</b>	<b>\$720,537</b>	<b>\$14,028</b>	<b>2.0%</b>

<b>City Manager's Office</b>						
City Manager	\$1,803,326	\$2,543,995	\$2,543,995	\$2,446,642	(\$97,353)	-3.8%
City Clerk	722,752	1,244,371	1,475,893	1,185,833	(290,060)	-19.7%
Human Resources	3,618,388	4,436,103	4,480,823	4,522,127	41,304	0.9%
Information Systems	2,748,558	3,675,840	4,010,304	3,800,123	(210,181)	-5.2%
Economic Development	1,067,661	1,020,322	1,299,263	968,273	(330,990)	-25.5%
Community Engagement	531,548	674,728	676,985	902,623	225,638	33.3%
Other Programs	696,020	800,501	882,638	855,589	(27,049)	-3.1%
<b>Total City Manager's Office</b>	<b>\$11,188,252</b>	<b>\$14,395,861</b>	<b>\$15,369,901</b>	<b>\$14,681,210</b>	<b>(\$688,691)</b>	<b>-4.5%</b>

<b>Community Development</b>						
Housing	\$6,025,465	\$807,938	\$5,987,938	\$846,276	(\$5,141,662)	-85.9%
Planning	2,230,850	2,137,286	2,182,427	2,268,912	86,485	4.0%
Building & Safety	3,090,942	3,254,509	3,254,509	3,788,355	533,846	16.4%
Code Enforcement	0	769,072	769,072	955,381	186,309	24.2%
<b>Total Community Development</b>	<b>\$11,347,257</b>	<b>\$6,968,805</b>	<b>\$12,193,946</b>	<b>\$7,858,924</b>	<b>(\$4,335,022)</b>	<b>-35.6%</b>

<b>Finance</b>						
Finance	\$2,288,835	\$2,417,775	\$2,461,792	\$2,523,519	\$61,727	2.5%
<b>Total Finance</b>	<b>\$2,288,835</b>	<b>\$2,417,775</b>	<b>\$2,461,792</b>	<b>\$2,523,519</b>	<b>\$61,727</b>	<b>2.5%</b>

<b>Fire</b>						
Fire Services Contract	\$16,863,758	\$18,390,866	\$18,390,866	\$19,653,710	\$1,262,844	6.9%
Fire Prevention	529,183	582,969	582,969	699,930	116,961	20.1%
<b>Total Fire</b>	<b>\$17,392,941</b>	<b>\$18,973,835</b>	<b>\$18,973,835</b>	<b>\$20,353,640</b>	<b>\$1,379,805</b>	<b>7.3%</b>

<b>Non-Departmental</b>						
Non-Departmental	\$2,034,016	\$2,512,150	\$2,553,913	\$2,513,750	(\$40,163)	-1.6%
Other Contracts	1,195,165	1,667,909	1,667,909	1,720,170	52,261	3.1%
Non-Departmental - ISF Replacements	2,237,662	1,983,800	2,072,971	3,712,353	1,639,382	79.1%
<b>Total Non-Dept</b>	<b>\$5,466,842</b>	<b>\$6,163,859</b>	<b>\$6,294,794</b>	<b>\$7,946,273</b>	<b>\$1,651,479</b>	<b>26.2%</b>

<b>Parks &amp; Community Services</b>						
PCS Administration	\$2,080,084	\$2,183,322	\$2,266,873	\$2,067,791	(\$199,082)	-8.8%

# Expenditure Comparison by Department

Cultural & Spec. Events	1,099,035	1,126,787	1,133,042	1,221,888	88,845	7.8%
Heritage Center	267,906	439,252	442,006	472,570	30,564	6.9%
Senior Center	666,144	749,373	749,373	639,210	(110,163)	-14.7%
Shannon Center	1,068,522	1,415,840	1,420,841	1,418,045	(2,796)	-0.2%
Sports, Stager & Other	1,303,821	1,338,827	1,355,454	1,415,154	59,701	4.4%
The Wave	2,356,326	2,606,803	2,609,555	2,684,449	74,894	2.9%
Dublin Arts Center	0	762,401	762,401	945,062	182,661	24.0%
<b>Total Parks &amp; Community Services</b>	<b>\$8,841,838</b>	<b>\$10,622,605</b>	<b>\$10,739,544</b>	<b>\$10,864,168</b>	<b>\$124,624</b>	<b>1.2%</b>

## Police

Police Services Contract	\$27,061,310	\$27,472,696	\$27,472,696	\$28,884,855	\$1,412,159	5.1%
Police Ops Support	2,652,917	3,170,002	4,106,331	3,593,465	(512,866)	-12.5%
Other Contracts	363,121	404,055	408,666	509,420	100,754	24.7%
<b>Total Police Dept</b>	<b>\$30,077,348</b>	<b>\$31,046,753</b>	<b>\$31,987,693</b>	<b>\$32,987,740</b>	<b>\$1,000,047</b>	<b>3.1%</b>

## Public Works

PW Administration	\$1,876,053	\$2,060,593	\$2,093,687	\$1,978,338	(\$115,349)	-5.5%
Engineering	3,148,518	4,433,609	5,441,050	5,593,578	152,528	2.8%
Environmental & Sustainability	10,348,220	10,268,088	10,835,750	10,520,809	(314,941)	-2.9%
Maintenance	15,987,341	20,227,234	20,503,012	21,747,141	1,244,129	6.1%
Special Districts	535,661	557,313	673,628	850,216	176,588	26.2%
<b>Total Public Works</b>	<b>\$31,895,793</b>	<b>\$37,546,837</b>	<b>\$39,547,126</b>	<b>\$40,690,082</b>	<b>\$1,142,955</b>	<b>2.9%</b>

<b>TOTAL</b>	<b>\$120,048,957</b>	<b>\$129,810,357</b>	<b>\$139,260,479</b>	<b>\$139,611,093</b>	<b>\$350,614</b>	<b>0.3%</b>
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# Human Services Grants

Organization	Amount	Source
Arukah - Tri-Valley Housing and Human Services Grant	\$5,000	General Fund
Axis Community Health - Loan Obligation	\$14,500	CDBG
Centro Legal de la Raza – Fair and Secure Housing Project	\$15,000	ARPA/General Fund
Chabot-Las Positas Community College District – Pathways to Employment	\$19,000	ARPA/General Fund
Chabot-Las Positas Community College District – VITA Services	\$16,000	ARPA/General Fund
CityServe of the Tri-Valley – Homelessness Prevention/Family Stabilization	\$24,000	ARPA/General Fund
CityServe of the Tri-Valley - Senior 60+ Stabilization Program	\$18,500	General Fund
Community Resources for Independent Living – Housing and Independent Living Skills	\$10,500	ARPA/General Fund
Culinary Angels - Nutritious Meals for Cancer Patients and Caregivers	\$5,000	General Fund
East Bay Innovations - Tri-Valley Roadmap to Affordable Housing	\$5,000	General Fund
Goodness Village – Tiny Home Community*	\$12,500	General Fund
Hively – Family Resource Center	\$25,000	ARPA/General Fund
Legal Assistance for Seniors – Legal Srvs, Medicare Counseling and Ed.	\$10,000	CDBG/General Fund
Lions Center for the Visually Impaired - Senior Vision Health	\$9,000	General Fund
Love Never Fails - Street Outreach and Referrals	\$7,500	General Fund
Mercy Retirement and Care - Mercy Brown Bag Program	\$5,000	General Fund
Open Heart Kitchen – Dublin Senior Meal Program	\$25,000	ARPA/General Fund
Partners for Change Tri-Valley - Alleviating Pverty and Homelessness	\$10,000	ARPA/General Fund
Spectrum Community Services - Meals on Wheels: More than a Meal	\$22,500	CDBG
Sewa -Cultivating Acceptance Love and Mindfulness	\$5,000	General Fund
Sunflower Hill - Dublin Food Access Project	\$18,000	General Fund
Tri-Valley Haven - Domestic Violence Services Program	\$24,000	ARPA/General Fund
Tr-Valley Haven – Homeless Services Program	\$24,000	CDBG
<b>Grand Total</b>	<b>\$330,000</b>	



# Position Allocation Plan

## FY 2025-26 POSITION ALLOCATION PLAN CITY POSITIONS

Department / Classification	Actual 2023-24	Adopted 2024-25	Amended 2024-25	Updated 2025-26	Update vs Amended
<b>City Manager Office</b>					
<b>City Manager</b>	1.00	1.00	1.00	1.00	
Assistant City Manager	1.00	1.00	1.00	1.00	
Administrative Technician	1.00	1.00	1.00	1.00	
Assistant to the City Manager	1.00	1.00	1.00	1.00	
City Clerk	1.00	1.00	1.00	1.00	
Communications Manager	1.00	1.00	1.00	1.00	
Digital Engagement Specialist				1.00	1.00
Digital Communications Technician				1.00	1.00
Deputy City Clerk			1.00	1.00	
Deputy City Manager	1.00	1.00	1.00	1.00	
Economic Development Manager		1.00	1.00	1.00	
Executive Aide	1.00	1.00	1.00	1.00	
Management Analyst II	3.00	3.00	2.00	1.00	(1.00)
Management Fellow (Limited Term)	1.00	1.00	1.00	1.00	
Office Assistant II	2.00	2.00	1.00	1.00	
Senior Digital Engagement Specialist				1.00	1.00
Senior Management Analyst			1.00	1.00	
Senior Office Assistant	1.00	1.00	2.00	2.00	
Special Projects Manager	1.00	1.00			
Special Projects Manager (Limited Term)	1.00				
<b>Total - City Manager Office</b>	<b>17.00</b>	<b>17.00</b>	<b>17.00</b>	<b>19.00</b>	<b>2.00</b>
<b>Community Development</b>					
<b>Community Development Director</b>	1.00	1.00	1.00	1.00	
Administrative Aide	1.00	1.00	1.00	1.00	
Assistant Director of Community Develop	1.00	1.00	1.00	1.00	
Assistant Planner	1.00	1.00	1.00	1.00	
Chief Building Official	1.00	1.00	1.00	1.00	
Code Enforcement Officer	2.00	2.00	2.00	2.00	
Office Assistant II	2.00	2.00	2.00	2.00	
Permit Technician	2.00	2.00	2.00	2.00	
Plan Check Engineer	1.00	1.00	1.00	1.00	
Plans Examiner	1.00	1.00	1.00	1.00	
Principal Planner	2.00	2.00	2.00	2.00	
Senior Code Enforcement Officer		1.00	1.00	1.00	
Senior Management Analyst	1.00	1.00	1.00	1.00	
Senior Office Assistant	2.00	2.00	2.00	2.00	
Senior Planner	1.00	1.00	1.00	1.00	
<b>Total - Community Development</b>	<b>19.00</b>	<b>20.00</b>	<b>20.00</b>	<b>20.00</b>	
<b>Finance</b>					
<b>Finance Director</b>	1.00	1.00	1.00	1.00	
Accountant	1.00	1.00	1.00	1.00	
Accounting Manager	1.00	1.00	1.00	1.00	
Financial Analyst	1.00	1.00	1.00	1.00	
Management Analyst II	1.00	1.00	1.00	1.00	



Senior Accountant	1.00	1.00	1.00	1.00	
Senior Finance Technician	1.00	1.00	1.00	1.00	
Senior Office Assistant	1.00	1.00	1.00	1.00	
<b>Total - Finance</b>	<b>8.00</b>	<b>8.00</b>	<b>8.00</b>	<b>8.00</b>	
<b>Fire Department</b>					
Office Assistant II	1.00	1.00			
Permit Technician			1.00	1.00	
<b>Total - Fire Department</b>	<b>1.00</b>	<b>1.00</b>	<b>1.00</b>	<b>1.00</b>	
<b>Human Resources</b>					
<b>Human Resources Director</b>	1.00	1.00	1.00	1.00	
Human Resources Manager	1.00	1.00	1.00	1.00	
Administrative Technician	2.00	2.00	2.00	2.00	
<b>Total - Human Resources</b>	<b>4.00</b>	<b>4.00</b>	<b>4.00</b>	<b>4.00</b>	
<b>Information Systems</b>					
<b>Chief Information Security Officer</b>	1.00	1.00	1.00	1.00	
Audio-Visual Specialist	1.00	1.00	1.00	1.00	
Information Systems Manager	1.00	1.00	1.00	1.00	
Information Systems Specialist	1.00	1.00	1.00	1.00	
Information Systems Technician I/II	1.00	1.00	1.00	1.00	
Network Systems Coordinator	1.00	1.00	1.00	1.00	
Senior Office Assistant	1.00	1.00	1.00	1.00	
<b>Total - Information Systems</b>	<b>7.00</b>	<b>7.00</b>	<b>7.00</b>	<b>7.00</b>	
<b>Parks &amp; Community Services</b>					
<b>Parks &amp; Community Svcs Director</b>	1.00	1.00	1.00	1.00	
Asst. Parks & Comm Services Dir.	1.00	1.00	1.00	1.00	
Graphic Design & Comm Coordinator	1.00	1.00	1.00		(1.00)
Management Analyst I	1.00	1.00			
Management Analyst II	1.00	1.00	1.00	1.00	
Office Assistant II	1.00	1.00	0.50	0.50	
Parks & Community Services Manager	1.00	1.00	2.00	2.00	
Recreation Coordinator	9.00	9.00	9.00	9.00	
Recreation Supervisor	4.00	4.00	3.00	3.00	
Recreation Technician	1.00	1.00	1.00	1.00	
Senior Office Assistant	3.00	3.00	3.50	3.50	
<b>Total - Parks &amp; Community Services</b>	<b>24.00</b>	<b>24.00</b>	<b>23.00</b>	<b>22.00</b>	<b>(1.00)</b>
<b>Police Department</b>					
Administrative Aide	1.00	1.00	1.00	1.00	
Administrative Technician	1.00	1.00	1.00	1.00	
Office Assistant II	2.00	2.00	2.00	3.00	1.00
<b>Total - Police Department</b>	<b>4.00</b>	<b>4.00</b>	<b>4.00</b>	<b>5.00</b>	<b>1.00</b>
<b>Public Works</b>					
<b>Public Works Director</b>	1.00	1.00	1.00	1.00	
Administrative Aide	1.00	1.00	1.00	1.00	
Assistant Civil Engineer	1.00	1.00	2.00	2.00	
Assistant Public Works Dir/City Engineer	1.00	1.00	1.00	1.00	
Associate Civil Engineer	2.00	3.00	2.00	2.00	
Capital Improvement Program Manager	1.00	1.00	1.00	1.00	
Environmental & Sustain. Manager	1.00	1.00	1.00	1.00	
Environmental Technician	1.00	1.00	1.00	1.00	
GIS Coordinator	1.00	1.00	1.00	1.00	
Maintenance Coordinator	1.00	1.00	1.00	1.00	
Management Analyst II	1.00	1.00	2.00	2.00	

Office Assistant II	1.00	1.00	1.00	1.00	
Parks & Facilities Dev. Coordinator	1.00	1.00	1.00	1.00	
Permit Technician	1.00	1.00	1.00	1.00	
Principle Engineer	1.00	1.00	1.00	1.00	
Public Works Manager	1.00	1.00	1.00	1.00	
Public Works Trans/Ops Manager	1.00	1.00	1.00	1.00	
Senior Civil Engineer	1.00	1.00	1.00	1.00	
Senior Office Assistant	1.00	1.00	1.00	1.00	
Senior Public Works Inspector	2.00	2.00	2.00	2.00	
<b>Total - Public Works</b>	<b>22.00</b>	<b>23.00</b>	<b>24.00</b>	<b>24.00</b>	

<b>GRAND TOTAL - CITY POSITIONS</b>	<b>106.00</b>	<b>108.00</b>	<b>108.00</b>	<b>110.00</b>	<b>2.00</b>
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## Note on Position Allocation Plan

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

# Fiscal Year 2025-26 Appropriations Limit

(Based on Fiscal Year 2024-25 Limit Adopted by City Council Resolution No. 50-24)

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 2025-26 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 2025-26 the City of Dublin population change is an increase of 2.17% which is larger than the Alameda County population increase of 0.31% (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 6.44%. The change in the assessed valuation compares the total change in assessed valuation to the amount related strictly to non-residential improvements, in April 2025, 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 \$1,238,000, or 0.12%. 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 2025-26 Appropriations Limit is \$527,518,172, as shown on the following page, while the Fiscal Year 2025-26 Budget contains appropriations of \$102,698,971 that would be categorized as funded by proceeds of taxes. Therefore, the City’s appropriations subject to the Gann Limit are \$424,819,201 below the allowed amount calculated for Fiscal Year 2025-26.

# Calculation of Fiscal Year 2025-26 Appropriations Limit

(Based on Fiscal Year 2024-25 Limit)

## A. Selection of Optional Factors

### 1. Change in population – City vs. County.

Factors	1/1/2025	1/1/2024	% Increase
<b>a. City of Dublin</b>	74,031	72,462	<b>2.17%</b>
<b>b. County of Alameda</b>	1,660,751	1,655,644	0.31%

The City selected Factor 1a. City of Dublin population change 2.17%

2.

### 3. Change in State per capita personal income vs. City non-residential building construction.

Factors	% Change
<b>a. Change in State per capita personal income</b>	<b>6.44%</b>
<b>b. Change in non-residential assessed valuation</b>	0.12%

The City selected Factor 2a. Change in State per capita personal income 6.44%.

4.

## B. Fiscal Year 2025-26 Growth Adjustment Factor

Calculation of factor for Fiscal Year 2025-26 =  $X * Y = 1.0217 * 1.0644 = \mathbf{1.0875}$

$X = (\text{Selected Factor \#1} + 100) / 100 = (2.17 + 100) / 100 = 1.0217$

$Y = (\text{Selected Factor \#2} + 100) / 100 = (6.44 + 100) / 100 = 1.0644$

C.

## D. Calculation of Appropriations Limit

Fiscal Year 2024-25 Appropriations Limit	\$485,074,181
Fiscal Year 2025-26 Adjustment Factor	<u>x</u> <b>1.0875</b>
Fiscal Year 2025-26 Appropriations Limit	\$527,518,172

