



Preliminary Budget and Financial Plan

Fiscal Year 2015-16 Update

June 2015

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2. TRANSMITTAL LETTER

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City Manager Transmittal Letter

June 2, 2015

Honorable Mayor and City Council Members:

It is my pleasure to submit for your consideration the City of Dublin's Fiscal Year 2015-16 Budget Update, covering the second year of the two-year budget.

This mid-cycle update is supplemental document to the original Fiscal Year 2014-15 and Fiscal Year 2015-16 Budget and Financial Plan, which was adopted by the City Council on May 20, 2014. This update primarily includes fund schedules and balances, as well as an update to the Capital Improvement Program and the Position Allocation Plan. The original Budget and Financial Plan will continue to serve as the primary reference on fund structure, departmental activities and goals.

I would also like to call attention to the fact that the two year budget was recognized with budget awards this year from both the Government Finance Officers Association and the California Society of Municipal Finance Officers. The receipt of these awards is acknowledgement that the City is meeting its goals of fiscal transparency and accountability, and that the budget document successfully presented the City's mission, vision, values, and operational plan.

The Fiscal Year 2015-16 Budget Update continues to support sound fiscal and operational policies, and remains strategic in its efforts to maintain the long-term financial viability of the City. Accordingly, included herein is the City's proposed Strategic Plan, as updated by the City Council in March 2015, which reflects a new focus on fiscal sustainability.

Fiscal Year 2015-16 Budget Update Overview

The Fiscal Year 2015-16 Budget Update incorporates refined revenue estimates using the most recent information, costs associated with new public safety contracts, updated personnel costs using the newest five-year agreement with the City employees, and the inclusion of funding for specific one-time actions.

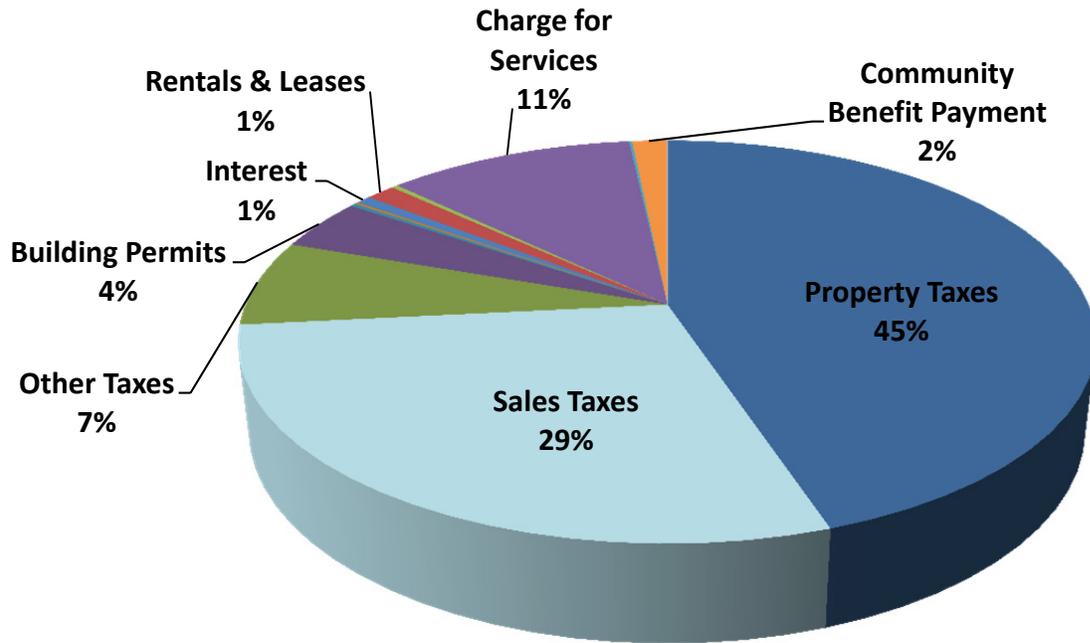
For Fiscal Year 2015-16, the General Fund operating budget is balanced with ongoing revenues covering ongoing expenditures. Total revenues are budgeted at \$70.7 million; operating revenues, excluding one-time Community Benefit Payments, total \$70.0 million; operating expenditures, excluding transfers to capital improvement projects, total \$63.3 million. The majority of capital improvement project costs funded by the General Fund are supported through either planned use of committed reserves, one-time revenue sources such as Community Benefit Payments, or through the special designation of surplus reserves approved by the City Council.

Revenues

Since the adoption of the two-year budget in 2014, the City has experienced strong growth in property taxes, sales taxes, and development revenues (building permits and plan review). General Fund revenues are projected to increase 1% overall when compared to the current year projection.

The following figures illustrate the City’s General Fund revenue source allocation for Fiscal Year 2015-16, and a comparison to the Fiscal Year 2014-15 Amended Budget:

General Fund Revenues: \$70.7 million



Category	FY 14-15 Amended	FY 15-16 Update	Amended vs Update
Property Taxes	\$29,290,511	\$31,786,036	\$2,495,525
Sales Taxes	18,361,216	20,236,439	1,875,223
Other Taxes	5,053,800	4,908,000	(145,800)
Building Permits	5,078,620	2,945,705	(2,132,915)
Other Licenses & Permits	170,987	177,987	7,000
Fines & Penalties	138,260	109,932	(28,328)
Interest	368,581	466,191	97,610
Rentals & Leases	1,016,037	943,073	(72,964)
Intergovernmental	193,620	198,620	5,000
Charge for Services	7,043,012	7,899,809	856,797
Other Revenue	392,654	(93,221)	(485,875)
Community Benefit Payment	2,776,174	1,127,315	(1,648,859)
Total General Fund	\$69,883,472	\$70,705,887	\$822,415

The following are the assumptions and projections for the major General Fund revenues:

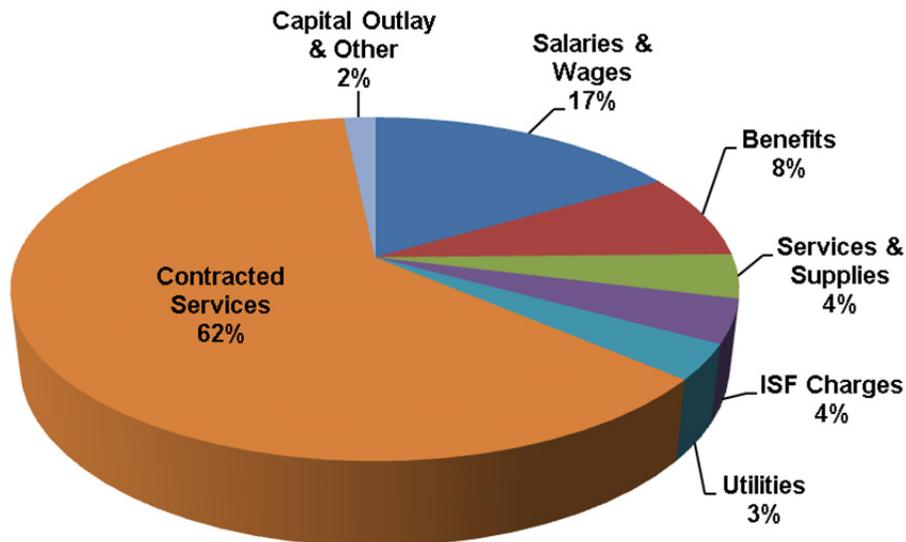
- Property taxes: 9% increase from FY 2014-15 projected revenues, due to new construction added to the tax roll, and to the continued recapture of assessed valuation lost via Prop 8 reductions.
- Sales taxes: 3.9% increase over the FY 2014-15 receipts, based on the addition and removal of specific businesses from the City’s tax base, and including any known economic factors (growth in the retail sector, decline in fuel sales revenue). Additionally, the City will receive a one-time reconciliation payment of approximately \$1.2 million as the State closes out the triple flip funding mechanism.
- Development-related revenues: 45% decrease from expected FY 2014-15 revenues, based on the Building Division’s most recent projection of units to be constructed during FY 2015-16.
- Charges for Services: 4.5% increase projected due to increased recreation program revenues, although these are anticipated to be offset by increased program expenditures.
- Community Benefit Payments: these are considered one-time dollars exclusively designated for one-time expenses. The decrease in the budget update compared to the last forecast is due to the timing in the receipt of the one-time historic park contribution and Fallon Sports Park contribution in FY 2014-15.

Expenditures

The FY 2015-16 Budget Update reflects total General Fund operating expenditures increasing approximately \$2.5 million compared to the FY 2014-15 Amended Budget, due primarily to increases in contract services costs and additions to the Position Allocation Plan, as described in the next sections.

The following figures demonstrate the allocation of General Fund expenditures by major categories and a comparison to the FY 2014-15 Amended Budget:

General Fund Operating Expenditures: \$63.3 million



Categories	FY 14--15 Amended	FY 15-16 Update	Update vs Amended Budget
Salaries & Wages	\$10,279,952	\$10,535,747	\$255,795
Benefits	4,892,712	5,074,483	181,771
Services & Supplies	2,535,405	2,641,339	105,934
ISF Charges	1,778,101	2,584,257	806,156
Utilities	2,035,482	2,100,310	64,828
Contracted Services	38,224,035	39,353,968	1,129,933
Capital Outlay & Other	1,061,240	1,047,006	(14,234)
Operating Budget	\$60,806,927	\$63,337,109	\$2,530,182

Personnel Costs

Over the past several years, a number of employee cost sharing measures (healthcare and pension costs) have been implemented to reduce the portion of the benefit cost for the City. Currently, employees are paying the entire employee portion of pension costs (which is 8% of salary) as well as contributing 3.95% to the employer portion of the pension costs. Starting in FY 2015-16, employees will be contributing an additional 3.05% for a total of 7% of the City's pension contribution rate in addition to the employee portion of the cost. The healthcare benefit is also capped at a flat rate instead of based on the actual annual healthcare cost increase for better cost containment over the long term.

Fiscal Year 2015-16 is also the first year in which the City will see the effects of the changes in CalPERS pension fund policies, including modifications to the pooling structure, amortization periods, and smoothing methods. This is projected to result in a significant rate increase for most agencies, to be phased in over five years. For the City of Dublin, the new pooling structure actually lowers the City's rate, because the new method of allocating small employers' unfunded liability is based on each agency's liability instead of payroll, and the City has a low retiree-to-active ratio. At the same time, CalPERS new assumption changes related to smoothing and amortization will result in an increase to the City's normal pension rate (separate from the unfunded portion). The effect of this change will be seen in FY 2016-17, and has been folded into the 10-Year Forecast.

The FY 2015-16 Budget Update also includes a net increase of 3.5 Full-Time Equivalent (FTE) positions to the Position Allocation Plan compared to FY 14-15 Amended Budget. The following is a summary of the proposed position allocation plan:

	FY 14-15 Amended Budget	FY 15-16 Update	Update vs Amended Budget
City Employees	91.50	93.75	2.25
Contract Personnel	130.60	131.85	1.25
Total	222.10	225.60	3.50

- City Employees – net increase 2.25 FTE:

- Increase Human Resources Analyst from 0.75 FTE to 1 FTE
- Addition of 2 FTEs for Emerald Glen Recreation & Aquatic Complex (Sr. Office Assistant & Recreation Supervisor)
- Contract Personnel – net increase 1.25 FTE:
 - Addition of one Lieutenant for Police Department
 - Increase in 0.25 FTE contract personnel for Building and Safety Division in Community Development

Contracts

Contract services costs equate to more than 60% of the General Fund operating budget. The following is a summary of the City’s major contract costs (General Fund only):

	FY 14-15 Amended Budget	FY 15-16 Update	Update vs Amended Budget
Police	\$14,317,413	\$15,381,017	\$1,063,604
Fire	11,319,704	11,444,410	\$124,706
MCE	3,364,001	3,494,620	\$130,619
Total	\$29,001,118	\$30,320,047	\$1,318,929

Public Safety costs comprise the largest component of the City’s operating budget at approximately 42% of General Fund operating expenditures. While Police and Fire services contract costs have increased steadily for the past five years, Staff has continued to work with the Alameda County Fire Department (ACFD) and Alameda County Sheriff’s Office (ACSO) to implement cost containment measures to ensure long-term sustainability of providing public protection services. For FY 2015-16, the ACSO contract cost is projected to increase 7% due to a Cost of Living (COLA) adjustment and the addition of contract personnel. The ACFD contract cost is estimated to increase 1% due to the net impact of COLA adjustment and a new labor agreement that incorporates employee cost sharing.

Parks, streets and facilities maintenance is another major contracted service for the City. The update to MCE’s costs reflects a “maintenance of effort” proposal. The 4% increase over FY 2014-15 is due to a Consumer Price Index (CPI) adjustment as well as accounting for service provision to new City facilities.

Other contract for services budget increases are due to development activities, recreation programs, and professional services for fiscal and service delivery.

Internal Service Fund (ISF) Charges

In advance of the mid-cycle update, Staff initiated a comprehensive review of the City’s Internal Service Funds to determine whether:

- 1) The true ongoing costs associated with the provision of internal services are being accurately captured;
- 2) A reasonable method of allocating costs back to departments is being used; and whether

3) The City should be contributing lump sum amounts as part of the budget process in order to fortify reserves for future replacements.

With regard to information technology services, Staff has created a new IT Internal Service Fund, which will allow the Information Technology Division to better control the costs and deployment of technology throughout the City, and which will ultimately reflect the accurate cost of IT services in each department. The entire IT budget, including staffing, is now reflected in the IT Internal Service Fund, which is then allocated back to departments via an internal charge. For this reason, there is a significant increase in ISF Charges to the General Fund in FY 2015-16, and the IT position costs are no longer reflected in the General Fund personnel category (with no overall net change).

Additionally, the IT Master Plan, which is nearing completion, identifies in its preliminary findings some significant technology upgrades, including a new City Data Center, a provision for a computer training space, and the eventual replacement of the City’s financial software package, which will be needed in the next six years. As mentioned in the FY 2014-15 2nd Quarter Financial Review, Staff recommends setting aside \$1,500,000 of the anticipated current year surplus in the Assigned Reserve for Contribution to Internal Service Funds, to be transferred into the newly created IT Fund. The proposed transfer of funds will be brought for City Council approval as part of the FY 2014-15 closing process later in 2015.

Utilities

Before the installation of solar upgrades at the Civic Center, the City was experiencing double-digit annual increases in utility costs. In FY 2015-16, and in the long term forecast, Staff has accounted for the savings realized from solar energy use, and built in a 5% annual utility increase, covering costs such as gas, electric, water sewer, telephone, cell and data lines.

New Budget Items

At its meeting of May 5, 2015, the City Council discussed the addition of several new items into the second year of the two year budget. These have been included in the financial schedules:

Additions to FY 2015-16 General Fund Budget

Item	FY 2015-16
Community Grant, Human Services Program	\$10,000
Valley Children’s Museum, temporary relocation of electrical connection, Parks Program	\$20,000
Special Project, Human Services Program	\$30,000
Total Cost	\$60,000

Capital Improvement Projects

The FY 2015-16 Budget Update includes \$6.4 million in General Fund appropriations to the 2014-2019 Capital Improvement Program (CIP), as reflected in the table below. The majority of projects funded by the General Fund are covered through the planned use of committed reserves, or one-time revenue sources such as Community Benefit Payments (noted by asterisk):

Project Description	FY 14-15	FY 15-16	FY 16-17	FY 17-18	FY 18-19	Total 5 years
Annual ADA Transition Plan	\$43,577	\$23,833	\$23,882	\$23,923	\$23,965	\$139,180
Civic Center Modification Design and Construction*	155,457					155,457
Civic Center Police Wing Renovation*	2,000,000					2,000,000
Electronic Agenda System	244,005					244,005
Energy Upgrade	5,593					5,593
Geographic Information System	87,656	19,000			60,000	166,656
Maintenance Yard Facility Improvements*	1,133,601					1,133,601
Network System Upgrade	313,793	30,000				343,793
Public Safety Complex	97,312					97,312
General Improvements	4,080,994	72,833	23,882	23,923	83,965	\$4,285,597
Annual Sidewalk Safety Repair Program	147,524	104,925	105,203	105,439	105,681	\$568,772
San Ramon Road Landscape Renovation	239,065					239,065
Community Improvements	386,589	104,925	105,203	105,439	105,681	\$807,837
Dublin Heritage Park Cemetery Phase I*	816,960	998,151				\$1,815,111
Emerald Glen Recreation & Aquatic Complex - Phase I*	102,350	2,897,650				3,000,000
Fallon Sports Park - Phase II*		1,800,000				1,800,000
Tennis Court Resurfacing Project	151,801					151,801
Parks	1,071,111	5,695,801				\$6,766,912
Amador Plaza Road Bicycle and Pedestrian Improvements	450,042	9,605				\$459,647
Citywide Street Storm Drain Condition Assessment	207,010	83,128	250,942			541,080
Storm Drain Trash Capture Project	178,436	400,000				578,436
Streets	\$835,488	\$492,733	\$250,942			\$1,579,163
Total CIP	\$6,374,182	\$6,366,292	\$380,027	\$129,362	\$189,646	\$13,439,509

A comprehensive list of capital improvement projects planned for 2014-2019 and funding sources is included in Capital Improvement Program section of this document.

The City also has more than \$101 million in unfunded infrastructure needs. Many of these infrastructure needs, such as streets and roads, parks, and community and recreational facilities among others, directly affect the City's ability to provide the quality of life services that residents rely on.

Capital Improvement Projects - Ongoing Budget Impact

In addition to the one-time project construction costs, a number of planned Parks and General capital improvement projects (Emerald Glen Recreation and Aquatic Complex, Fallon Sports Park Phase II, Jordan Ranch Neighborhood Park, Dublin Crossings Community Park, and the Library Expansion Project) will have a significant impact on the current and future operating budgets due to on-going maintenance costs. While minimal in FY 2015-16, it is expected that this ongoing maintenance support cost will increase from \$884,885 in FY 2016-17 to \$1.5 million annually by FY 2018-19. This fiscal impact has been included in the 10-Year Forecast, and is not reflective of other infrastructure improvements such as additional street, street landscape, and street light maintenance.

General Fund Reserves

Total reserves are projected to be \$83.3 million at the end of FY 2015-16, an increase of \$1.0 million over FY 2014-15. The unassigned/available cash flow reserve is projected to be \$19.0 million, representing 3.5 months of the projected FY 2016-17 budget. Significant proposed changes to reserves during FY 2015-16 include:

- The use of \$6.1 million in Committed Reserves for specific CIP projects mentioned in this report;

- The use of the one-time sales tax payment of approximately \$1.2 million to create a Committed Reserve towards the undergrounding of utilities at Scarlett Court. This is a reserve place-holder only and is not a project budget; and
- Shifting \$1.2 million in remaining reserves (after all other designations) to the reserve for Pension/OPEB and the reserve for Non-Streets CIP Commitments.

Securing Dublin's Future

At the City Council's Strategic Planning meeting of March 7, 2015, the City Council discussed the City's 10-year financial forecast. Despite a report that currently reflects continued growth in property and sales tax, there will be a decrease in development revenues as major projects are completed and the City gets closer to its build out. These factors, combined with projected increases to operational expenditures, could result in deficit spending in the General Fund by FY 2020-21 (see section below). In the next few years, the City of Dublin will begin the transformation from a growing city to a maintenance city: that is, as the community matures, new development activity slows, and the associated funding sources decline, the City will need to shift its focus to *maintaining* its assets, infrastructure, and services in a way that is sustainable.

A key outcome of the Strategic Planning meeting was the City Council's decision to identify long-term fiscal sustainability as the key strategic initiative and to direct Staff to make sure fiscal sustainability becomes a major factor in future decisions, including the FY 2015-16 budget and beyond. Staff presented an initial list of specific focus areas within this initiative (listed below) that will be pursued next fiscal year:

- Develop a preventative maintenance plan
- Reinvest in existing facilities/infrastructure
- Evaluate cost recovery and pricing policy for services / maintenance
- Develop performance measures / metrics to understand the return on investment of all City services, and to use that data more effectively to inform policy decisions
- Plan for future expansion of public safety services
- Reevaluate the use of Internal Service Funds and fund balance policies to adequately provide for City asset replacement
- Assess unfunded liabilities related to retirement benefits
- Discuss strategies for new or increased revenue streams

Going forward, the budget process will include an update of the 10-Year Forecast, and a progress report on specific actions taken towards the goal of long-term fiscal sustainability. At the heart of this emphasis is the City's commitment to maintaining and enhancing the quality of life for the City's residents and businesses. It is essential that the City begin to work towards securing Dublin's future. Staff has started a community engagement process to discuss these issues with our residents, in order to both understand the community's priorities and to provide education on the City's operations and financial outlook.

10-Year Forecast

The 10-Year Forecast serves as the foundation of the FY 2015-16 Budget Update, in terms of guiding the City's use of resources now to prepare for the future. Staff has been particularly focused on identifying revenue sources that are truly one-time in nature, versus the ongoing revenues that will sustain City operations as development slows. The following is a high-level summary of revenue and expenditure assumptions over the 10-year period:

Revenues

- Property Tax: 9% and 5% growth in FY 2015-16 and FY 2016-17, levelling off to an annual increase of 2.0% by FY 2022-23
- Sales Tax: 3.9% growth in FY 15-16 and FY 2016-17, also levelling off to 2.0% by FY 22-23
- Development revenue: For budgeting purposes, residential permit revenue in FY 2015-16 is projected at roughly 55% of projected revenue in FY 2014-15; thereafter, this source decreases an average of 11% per year until it reaches a baseline of \$1.1 million in FY 2022-23 (compared to \$4.5 million in FY 2014-15). Revenues associated with planning and engineering services also decrease over the long term, but are largely offset by decreases in related expenditures.

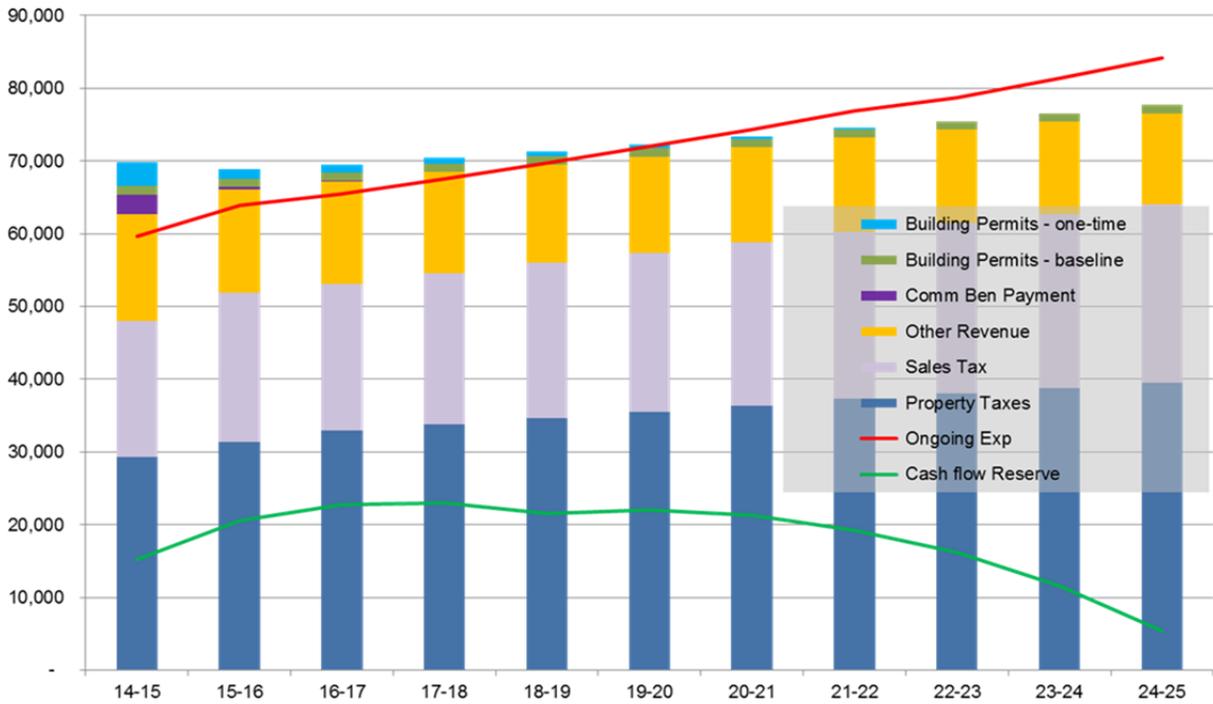
Expenditures

- Contracted Services: Contract costs for Police, Fire and Maintenance are increasing 3.2% per year, based on recent experience. At this point no considerations have been made in the forecast for cost increases due to new parks and facilities.
- Personnel Costs: the forecast includes an annual 3% Cost of Living Adjustment (COLA) and a possible merit increase of 3%, beginning FY 2016-17. An increased contribution to CalPERS of \$250,000 per year has been built in, to allow for the possibility of paying down the City's pension liability sooner, and achieving savings in future years.

Results

As illustrated in the chart below, the 10-Year Forecast shows a projected operating deficit in FY 2020-21. Absent other actions, the City would need to begin shoring up reserves now just to meet its cash flow requirement in later years. The Preliminary FY 2015-16 Budget Update was prepared with these longer term trends in mind, and great emphasis has been placed on actions the City can take now to help close the projected ongoing budget gap in the future.

10-Year Forecast (\$ in thousands)



Conclusion

The City of Dublin’s FY 2015-16 Budget Update incorporates growth in the City’s major revenue categories, provides for the full funding of City operational and capital improvement costs, and is a solid financial plan for the coming fiscal year. It also maintains adequate reserves for contingencies and cash flow requirements.

While the budget is balanced in the short term, the long-term forecast and projected deficit require that the City begin addressing future funding issues through strategic planning now. Staff will be updating the City Council throughout the year as to the status of work in the specific focus areas called out in this transmittal letter. The overarching goal of the long term plan, as established in the updated Strategic Plan, is maintaining and enhancing the quality of life services provided by the City.

This budget update was prepared under the guidance of the City Council and with input from Staff in all departments. I would like to recognize, in particular, the work done by Staff in the Administrative Services Department who put together another excellent budget document.

Respectfully submitted,

Christopher L. Foss
City Manager

GOVERNMENT FINANCE OFFICERS ASSOCIATION (GFOA) BUDGET AWARD



GOVERNMENT FINANCE OFFICERS ASSOCIATION

*Distinguished
Budget Presentation
Award*

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**City of Dublin
California**

For the Biennium Beginning

July 1, 2014

A handwritten signature in cursive script, reading "Jeffrey R. Egan".

Executive Director

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Municipal Finance Officers*

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City of Dublin

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February 8, 2015

Pamela Arends-King

Pamela Arends-King
CSMFO President

Michael Gomez

Michael Gomez, Chair
Professional Standards and
Recognition Committee



Dedicated Excellence in Municipal Financial Reporting

3.FUNDS SUMMARY

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Overview of Revenue

REVENUE OVERVIEW BY FUND TYPE

Category	Actual 2013-14	Adopted 2014-15	Amended 2014-15	Update 2015-16	Update vs Amended
Governmental Funds					
Property Taxes	\$26,473,490	\$27,146,626	\$30,538,856	\$33,072,700	\$2,533,844
Sales Taxes	18,341,505	18,178,178	18,852,698	21,186,434	2,333,736
Other Taxes	5,427,627	4,813,800	5,053,800	4,908,000	(145,800)
Licenses & Permits	5,973,984	3,889,032	5,249,607	3,123,692	(2,125,915)
Fines & Penalties	323,599	286,540	286,540	258,211	(28,329)
Use of Money & Property	2,693,416	1,620,460	1,620,460	1,648,439	27,979
Intergovernmental	2,546,813	3,154,492	3,439,051	3,356,693	(82,358)
Charge for Services	12,297,863	10,401,643	10,370,859	11,428,036	1,057,177
Other Revenue	18,470,065	19,234,241	23,140,160	10,187,596	(12,952,564)
Total Governmental Funds	\$92,548,363	\$88,725,012	\$98,552,031	\$89,169,801	(\$9,382,230)
Internal Service/Debt Service Funds					
Use of Money & Property	64,813	76,264	76,264	63,784	(12,480)
Internal Service Charge	4,193,155	4,134,726	4,134,726	5,136,948	1,002,222
Other Revenue	540,105	537,900	537,900	607,560	69,660
Internal Service/Debt Service Funds	\$4,798,074	\$4,748,890	\$4,748,890	\$5,808,292	\$1,059,402
Grand Total*	\$97,346,436	\$93,473,902	\$103,300,921	\$94,978,093	(\$8,322,828)

*Excludes Transfers In and Fiduciary Funds

REVENUE BY CATEGORY HIGHLIGHTS:

Category	Variance Analysis
Government Funds:	
Property Taxes	Increased due to the inflationary adjustment of assessed valuations, the restoration of Proposition 8 reduced values, and new construction
Sales Taxes	Increased due to improved economic conditions, new businesses added to the tax base, and the one-time triple flip lump sum payment of roughly \$1.2 million
Other Taxes	Decreased for property transfer tax, as a few large development project transfers occurred in FY 14-15 and not budgeted for in FY 15-16
Licenses & Permits	Decreased building permit fees, based on the most recent five-year development projections from the Building Division
Charge for Services	Increased zoning, plan checking, and recreation program revenues
Other Revenue	Decreased impact fees and community benefit payments; removal in FY 15-16 of the one-time ACTC reimbursement of Dougherty Road Improvement project in FY 14-15
Internal Service Funds:	
Charge for Services	Increased due to the creation of IT Internal Service Fund to centralize all IT costs for better cost control; these costs will be captured as charges to departments (internal service charges)

Revenue Overview by Fund

Fund	Actual 2013-14	Adopted 2014-15	Amended 2014-15	Update 2015-16	Update vs Amended
General Fund (1000s)	\$67,872,133	\$63,904,237	\$69,852,822	\$70,705,887	\$853,065
State Seizure/Special Activity Fund (2101)	31,885	211	211	417	206
Vehicle Abatement (2102)	31,491	31,941	31,941	32,174	233
SLES/COPS Fund (2103)	102,351	100,000	100,000	100,167	167
Traffic Safety (2106)	253,706	149,068	149,068	149,183	115
Federal Asset Seizure Fund (2107)	1,829	1,843	1,843	675	(1,168)
EMS Special Revenue (2109)	339,578	336,716	336,716	350,520	13,804
Enforcement Grants (2111)	5,926	1,257	6,327	34	(6,293)
State Gas Tax (2201)	1,713,000	1,237,070	1,237,070	1,146,317	(90,753)
SAFETEA-LU (2202)	77,994			470,000	470,000
Transportation Development Act (2203)		208,379	208,379	148,311	(60,068)
ACTC Sales Tax-Local Streets (2204)	460,264	6,643,764	6,643,764	712,027	(5,931,737)
ACTC Sales Tax-Bike & Pedestrian (2205)	135,614	128,404	128,404	240,390	111,986
Transportation for Clean Air (2207)			90,000		(90,000)
Congestion Management Agency (2208)				621,513	621,513
Highway Safety Traffic Reduction Bond (2210)	(7,815)			26	26
Federal Transportation (TIGER) (2211)	22,911				
ACTC - Vehicle Registration Fee (2212)	237,993	217,509	217,509	234,718	17,209
Measure D (2302)	170,962	147,876	147,876	147,745	(131)
Garbage Service Fund (2303)	2,894,620	3,094,166	3,136,122	3,341,464	205,342
Local Recycling Programs (2304)	12,572	10,085	39,025	10,265	(28,760)
AVI Eco Benefit/Business Assistance Prog. (2305)	38				
Box Culvert (2322)	1,759	2,185	2,185	2,160	(25)
Storm Water Management (2321,2323, 2324)	(18,446)	775,487	775,487	1,010	(774,477)

Fund	Actual 2013-14	Adopted 2014-15	Amended 2014-15	Update 2015-16	Update vs Amended
East Bay Regional Park District (2402)			\$156,549		(\$156,549)
Street Light Districts (2701, 2705)	545,685	551,066	551,066	561,278	10,212
Landscape Districts (2702, 2703, 2704)	484,801	543,915	543,915	566,570	22,655
Public Art Fund (2801)	555,013	7,789	624,289	11,538	(612,751)
Cable TV Facilities (2811)	156,495	150,765	150,765	150,442	(323)
Affordable Housing Fund (2901)	3,617,327	1,324,513	2,524,513	1,465,308	(1,059,205)
Noise Mitigation Fund (2902)	6,477	2,819	2,819	1,474	(1,345)
Community Development Block Grant (2903)	52,575	74,002	78,002	76,412	(1,590)
Public Facility Fee Funds (4100s)	7,763,806	6,665,638	7,181,667	6,713,205	(468,462)
Fire Impact Fees (4201)	201,663	188,860	280,250	196,692	(83,558)
Traffic Impact Fee Funds (4300s)	4,774,077	2,225,447	3,353,447	1,011,879	(2,341,568)
Dublin Crossing Development Fees (4401)	50,076				
Vehicles Replacement (6105)	449,184	391,375	391,375	541,147	149,772
Facilities Replacement (6205)	304,960	285,151	285,151	318,611	33,460
Equipment Replacement (6305)	637,872	699,221	699,221	785,933	86,712
Maintenance & Repairs (6501)	502,331	508,997	508,997		(508,997)
IT Fund (6605)				1,122,361	1,122,361
Retiree Health (6901)	1,741,946	1,917,865	1,917,865	2,079,502	161,637
PERS Side Fund Payoff (6951)	361,733	410,389	410,389	410,084	(305)
Energy Efficiency Capital Lease (7101)	800,047	535,892	535,892	550,654	14,762
Grand Total	\$97,346,436	\$93,473,902	\$103,300,921	\$94,978,093	(\$8,322,828)

REVENUE BY FUND HIGHLIGHTS:

Type of Funds	Variance Analysis
Special Revenue Funds:	
State Gas Tax (2201)	Decreased due to a 6-cents per gallon decrease by Board of Equalization
SAFETEA-LU (2202)	Increased due to available federal funding for the Dublin Blvd Overlay project from San Ramon Road to Village Parkway
ACTC Sales Tax – Local Streets (2204)	Decreased for a one-time ACTC reimbursement of Dougherty Road Improvements Project
ACTC Sales Tax – Bike & Pedestrian (2205)	Increased due to available Measure BB funding
Congestion Management Agency (2208)	Increased for reimbursement revenue for the Dougherty Road Improvements project
Garbage Service Fund (2303)	Increased due to the change in the number of assessed homes, as well as to a rate increase
Storm Water Management (2321,2323, 2324)	Decreased for reimbursement from Caltrans for San Ramon Road Storm Drain Bypass received in FY 14-15, not budgeted in FY 15-16
East Bay Regional Park District (2402)	Decreased for reimbursement for the Tennis Court Resurfacing project received in FY 14-15
Public Art Fund (2801)	Decreased based on timing of development projects and developers option of installing public art or contribution
Affordable Housing Fund (2901)	Decreased based on development projections (using the recent five-year projection as compared to the current fiscal year)
Impact Fees (4000s)	Decreased based on development projections (using the recent five-year projection as compared to the current fiscal year)
Internal Service Funds:	
Maintenance & Repairs (6501)	Eliminated as charges for fuel, vehicle repair and maintenance is charged directly to departments beginning FY 15-16
IT Fund (6605)	Newly created fund to centralize all IT costs for better cost control, charge to departments as internal service charges

Overview of Expenditures

EXPENDITURES OVERVIEW BY CATEGORY

Category	Actual 2013-14	Adopted 2014-15	Amended 2014-15	Update 2015-16	Update vs Amended
Operating Budget					
Salaries & Wages	\$9,640,622	\$9,904,828	\$10,485,828	\$10,808,385	\$322,557
Benefits	4,656,478	5,037,600	5,039,628	5,203,799	164,170
Services & Supplies	2,253,682	2,592,542	2,708,585	2,798,021	89,436
Internal Service Fund Charges	1,760,681	1,801,160	1,801,160	2,664,941	863,781
Utilities	2,304,935	2,608,378	2,608,378	2,738,790	130,412
Contracted Services	39,616,515	41,895,859	43,982,009	44,732,422	750,413
Loans	196,888	272,000	6,672,000	272,000	(6,400,000)
Capital Outlay	408,809	568,210	1,031,394	381,250	(650,144)
Contingency & Other	469,092	1,019,282	734,679	822,757	88,078
Impact Fee Obligations	410,361	250,000	395,000	400,000	5,000
Total Operating Expenditures	\$61,718,063	\$65,949,859	\$75,458,662	\$70,822,364	(\$4,636,298)
Capital Improvement Programs	\$25,115,725	\$33,319,222	\$62,067,521	\$18,451,051	(\$43,616,470)
Internal Service/Debt Service Funds					
Salaries & Wages				472,634	472,634
Benefits	468,299	530,400	530,400	826,106	295,706
Services & Supplies	393,881	510,155	510,155	314,570	(195,585)
Internal Service Fund Charges	23,469			32,899	32,899
Utilities				29,712	29,712
Contracted Services	1,272,957	1,387,285	1,387,285	1,547,942	160,657
Capital Outlay	1,043,728	440,351	942,395	218,700	(723,695)
Capital Outlay - ISF				168,559	168,559
Principal & Interest	172,949	535,892	535,891	550,654	14,763
Total Internal Service/Debt Service Funds	\$3,375,282	\$3,404,083	\$3,906,126	\$4,161,776	\$255,650
Grand Total*	\$90,209,070	\$102,673,164	\$141,432,309	\$93,435,191	(\$47,997,118)

* Excludes Transfers Out and Fiduciary Funds

EXPENDITURES BY CATEGORY HIGHLIGHTS:

Type of Funds	Variance Analysis
Governmental Funds:	
Salaries & Wages	Net impact of additional 2.25 FTE, salaries adjustment and contingency for merit; creation of IT ISF fund and moving Information Services division salaries to Internal Service Fund
Benefits	Net impact of salaries and healthcare cost increase, reduction of retirement costs due to additional employee contribution to employer retirement costs
Internal Service Fund Charges	Increased due to the creation of the IT Internal Service Fund: all IT related expenditures are charged to departments as internal service charges
Utilities	Increased for rate adjustments and additional facilities
Contracted Services	Increased primarily for police (additional contract personnel) and fire contract services costs; as well as maintenance service costs
Loans	Decreased in FY 15-16 due to the one-time Veteran's housing project pre-development loan in FY 14-15 (if the occurs in FY 2015-16, the budget will be carried over from FY 2014-15)
Capital Outlay	Decreased as Capital Outlay expenditures are usually one-time costs; the FY 14-15 budget included the utilization of Federal Seizure Fund to purchase police operation equipment and Gas Tax Fund to improve the Shannon creek slope
Internal Service Funds	
Salaries & Benefits	Creation of new IT Fund: Information Services division salaries are budgeted in the ISF fund and charged back to departments as internal service charges
Services & Supplies	Decreased due to the elimination of ISF Maintenance Fund: fuel and vehicle maintenance costs are directly charged to departments
Contracted Services	Increased due to an additional Other Post Employment Benefit (OPEB) contributions to the trust fund, which are a percentage of salaries
Capital Outlay	Decreased due to no expectation of fire apparatus and major facility improvement replacement, and fewer police vehicle replacements in FY 15-16

Operating Budget Overview

Department	Actual 2013-14	Adopted 2014-15	Amended 2014-15	Update 2015-16	Update vs Amended
Operating Budget					
Administrative Services	\$2,220,322	\$2,329,591	\$2,413,476	\$1,552,114	(\$861,362)
City Council	308,593	463,391	505,391	489,404	(15,987)
City Manager	1,303,241	1,006,558	1,062,494	1,069,821	7,327
City Clerk's Office	1,644	453,415	453,415	376,330	(77,085)
City Attorney's Office	820,199	807,360	882,360	807,360	(75,000)
Community Development	6,361,265	6,142,503	13,193,434	6,409,525	(6,783,909)
Economic Dev.	982,542	1,027,724	1,157,724	1,118,816	(38,908)
Fire Services	11,091,349	12,258,358	12,258,358	12,520,680	262,322
Human Resources	1,511,273	1,016,590	1,055,090	1,125,644	70,554
Parks & Community Services	6,149,339	6,916,703	7,023,321	8,109,442	1,086,121
Police Services	15,063,339	16,409,466	16,744,827	17,604,271	859,445
Public Works	10,910,908	11,906,230	12,714,885	13,019,295	304,409
Non-Departmental	4,994,050	5,211,970	5,993,887	6,619,662	625,775
Total Operating Budget	\$61,718,063	\$65,949,859	\$75,458,662	\$70,822,364	(\$4,636,298)

OPERATING BUDGET HIGHLIGHTS

Department	Variance Analysis
Administrative Services	Decreased due to the reallocation of the Information Services division expenditures to the new IT Fund
City Council	Decreased budget for strategic, communications, and community engagement consulting services related to the City's fiscal and service delivery issues in FY 14-15
City Clerk's Office	Decreased as no election will be held in FY 15-16
City Attorney's Office	Decreased due to the one-time legal services budget for Camp Parks partnership in FY 14-15
Community Development	Decreased for the one-time Veteran's housing project pre-development loan (\$6.4 million) in FY 14-15, and higher Building Division contract services in FY 14-15

Department	Variance Analysis
Fire Services	Increased for the fire service contract cost and fire apparatus ISF charges
Human Resources	Increased for the enhancement of the Administrative Analyst from 0.75 FTE to 1.00 FTE and additional trainings
Parks & Community Services	Increased for additional personnel (2 new positions budgeted at the Emerald Glen Recreation and Aquatic Complex, 1 Senior Administrative Analyst, and the inclusion of 2 temporary program specialists for recreation programs); the allocation of IT services as an Internal Service Charge; and contract service increases for recreation programs, with roughly 70% cost offset by additional revenues
Police Services	Increased for additional contract personnel and increased contract costs; fuel and vehicle maintenance charged in the operating budget instead of an internal service fund
Public Works	Increased for the cost of a preventative maintenance study, public arts repair, and the direct charge of fuel and vehicle maintenance
Non-Departmental	Increased for an additional contribution to PERS retirement and Other Post Employment Benefit unfunded liability

Overview of Fund Balances

FISCAL YEAR 2014-15 FUND BALANCE PROJECTIONS

Fund Title	FY 2013-14		FY 2014-15 Amended			Total Fund Balance
	Fund Balance	Revenue	Transfer In	Expenditures	Transfer Out	
Operating Funds						
General Fund	\$79,577,764	\$69,852,822	\$30,650	\$60,806,927	\$9,874,182*	\$78,780,127
State Seizure/Special Activity Fund	71,349	211		23,980		47,580
Vehicle Abatement	254,293	31,941		755	21,000	264,479
SLES/COPS Fund - CA	2,500	100,000		100,000		2,500
Traffic Safety	238,113	149,068		111,253	65,434	210,494
Federal Asset Seizure Fund	311,982	1,843		304,500		9,325
EMS Special Revenue	28,136	336,716		330,201		34,651
Enforcement Grants	4,398	6,327		6,295		4,430
State Gas Tax	3,251,805	1,237,070		632,867	1,386,988	2,469,020
SAFETEA-LU	35,862				470,000	(434,138)
Transportation Development Act	(57,146)	208,379			183,565	(32,332)
ACTC Sales Tax-Local Streets	816,319	6,643,764			7,261,123	198,960
ACTC Sales Tax-Bike & Pedestrian	52,780	128,404		65,700	59,481	56,003
Transportation for Clean Air		90,000		75,500	14,500	
Congestion Management Agency					621,513	(621,513)
Highway Safety Traffic Reduction Bond	4,299					4,299
Federal Transportation (TIGER)	(579)					(579)
ACTC - Vehicle Registration Fee	85,478	217,509		172,429	76,683	53,875
Measure D	143,778	147,876		159,210		132,444
Garbage Service Fund	145,571	3,136,122		3,132,507		149,186
Local Recycling Programs	99,732	39,025		87,003		51,754
AVI Eco Benefit / Business Asst Prog	38					38
Box Culvert	357,847	2,185				360,032
Storm Water Management	213,136	775,487		10,000	766,713	211,910
East Bay Regional Park District	(34,464)	156,549			122,085	

Fund Title	FY 2013-14		FY 2014-15 Amended			Total Fund Balance
	Fund Balance	Revenue	Transfer In	Expenditures	Transfer Out	
Street Light District Funds	\$575,398	\$551,066		\$412,630	\$81,242	\$632,592
Landscape District Funds	372,668	543,915		534,749	4,850	376,984
Public Art Fund	2,139,666	624,289		30,000	318,654	2,415,301
Cable TV Facilities	209,553	150,765		35,340	325,000	(22)
Affordable Housing Fund	10,064,299	2,524,513	\$6,600	7,319,908		5,275,504
Noise Mitigation Fund	82,383	2,819				85,202
Community Development Block Grant		78,002		71,402	6,600	
Public Facility Fees	29,285,547	7,181,667	3,500,000*	215,427	39,557,962	193,825
Fire Impact Fees	(901,908)	280,250		5,000		(626,658)
Traffic Impact Fees	12,905,634	3,353,447		765,079	3,968,648	11,525,354
Dublin Crossing Comm. Dev. Fee	50,076			50,000	118,880	(118,804)
Subtotal Operating Funds	\$140,386,307	\$98,552,031	\$3,537,250	\$75,458,662	\$65,305,103	\$101,711,823
Capital Improvement Project Funds			\$62,067,521	\$62,067,521		
Internal Service/Debt Service Funds						
Vehicles - ISF	3,848,104	391,375		572,067		3,667,412
Buildings - ISF	54,466,753	285,151		150,000	7,852	54,594,052
Equipment - ISF	3,483,086	699,221		222,327	76,761	3,883,219
Maintenance - ISF	362,980	508,997		508,155		363,822
IT Fund						
Retiree Health	25,855	1,917,865		1,917,685		26,035
PERS Side Fund Payoff	(1,281,035)	410,389				(870,646)
Energy Efficiency Capital Lease **	(5,912,807)	535,892		535,892	215,054	(5,748,866)
Subtotal Internal Service/Debt Service Funds	\$54,992,936	\$4,748,890		\$3,906,126	\$299,667	\$55,915,028
GRAND TOTAL**	\$195,379,243	\$103,300,921	\$65,604,771	\$141,432,309	\$65,604,771	\$157,626,851

*Includes \$3.5 million advance from General Fund to Public Facility Fees

** Energy Efficiency Capital Lease Fund balance reflects the pay down of principal amount: \$378,995 for FY 2014-15. Expenditures shown in the summary includes both principal and interest payments.

**Excludes Fiduciary Funds

FISCAL YEAR 2015-16 FUND BALANCE PROJECTIONS

Fund Title	FY2014-15		FY 2015-16 Update			Total Fund Balance
	Beg. Fund Balance	Revenue	Transfer In	Expenditures	Transfer Out	
Operating Funds						
General Fund	\$78,780,127	\$70,705,887		\$63,337,109	\$8,366,292*	\$77,782,613
State Seizure/Special Activity Fund	47,580	417		3,980		44,017
Vehicle Abatement	264,479	32,174		822		295,831
SLES/COPS Fund - CA	2,500	100,167		100,000		2,667
Traffic Safety	210,494	149,183		148,126	68,489	143,062
Federal Asset Seizure Fund	9,325	675				10,000
EMS Special Revenue	34,651	350,520		348,416		36,755
Enforcement Grants	4,430	34				4,464
State Gas Tax	2,469,020	1,146,317		557,159	1,136,218	1,921,960
SAFETEA-LU	(434,138)	470,000				35,862
Transportation Development Act	(32,332)	148,311		115,000		979
ACTC Sales Tax-Local Streets	198,960	712,027			565,893	345,094
ACTC Sales Tax-Bike & Pedestrian	56,003	240,390		17,962	30,000	248,431
Transportation for Clean Air						
Congestion Management Agency	(621,513)	621,513				
Highway Safety Traffic Reduction Bond	4,299	25				4,324
Federal Transportation (TIGER)	(579)					(579)
ACTC - Vehicle Registration Fee	53,875	234,718		149,959	35,160	103,474
Measure D	132,444	147,745		121,426		158,763
Garbage Service Fund	149,186	3,341,464		3,344,889		145,761
Local Recycling Programs	51,754	10,265		26,950		35,069
AVI Eco Benefit / Business Asst Prog	38					38
Box Culvert	360,032	2,160				362,192
Storm Water Management	211,910	1,010		10,000		202,920
East Bay Regional Park District						

Fund Title	FY2014-15		FY 2015-16 Update			
	Beg. Fund Balance	Revenue	Transfer In	Expenditures	Transfer Out	Total Fund Balance
Street Light District Funds	\$632,592	\$561,279		\$477,483	\$35,884	\$680,504
Landscape District Funds	376,984	566,570		541,678		401,876
Public Art Fund	2,415,301	11,538		57,500	439,554	1,929,785
Cable TV Facilities	(22)	150,442		35,340		115,080
Affordable Housing Fund	5,275,504	1,465,308	\$6,600	761,947		5,985,465
Noise Mitigation Fund	85,202	1,474				86,676
Community Development Block Grant		76,412		69,812	6,600	
Public Facility Fees	193,825	6,713,205	2,000,000*	91,806	8,808,678	6,546
Fire Impact Fees	(626,658)	196,692		5,000		(434,966)
Traffic Impact Fees	11,525,354	1,011,879		500,000	921,883	11,115,350
Dublin Crossing Comm. Dev. Fee	(118,804)					(118,804)
Subtotal Operating Funds	\$101,711,823	\$89,169,801	\$2,006,600	\$70,822,364	\$20,414,651	\$101,651,209
Capital Improvement Project Funds			\$18,451,051	\$18,451,051		
Internal Service/Debt Service Funds						
Vehicles - ISF	3,667,412	541,147		168,559		4,040,000
Buildings - ISF	54,594,052	318,611		50,000		54,862,663
Equipment - ISF	3,883,219	785,933		170,700	43,000	4,455,452
Maintenance - ISF	363,822					363,822
IT Fund		1,122,361		1,142,361		(20,000)
Retiree Health	26,035	2,079,502		2,079,502		26,035
PERS Side Fund Payoff	(870,646)	410,084				(460,562)
Energy Efficiency Capital Lease **	(5,748,866)	550,654		550,654		(5,345,407)
Subtotal Internal Service/Debt Service Funds	\$55,915,028	\$5,808,292		\$4,161,776	\$43,000	\$57,922,003
GRAND TOTAL***	\$157,626,851	\$94,978,093	\$20,457,651	\$93,435,191	\$20,457,651	\$159,573,212

* Includes \$2.0 million advance from General Fund to Public Facility Fees

** Energy Efficiency Capital Lease Fund balance reflects the pay down of principal amount: \$403,459 for FY 2015-16. Expenditures shown in the summary includes both principal and interest payments.

*** Excludes Fiduciary Funds

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4. GENERAL FUND SUMMARY

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General Fund Operating Summary

OVERVIEW

	FY 13-14	Adopted FY 14-15	Amended FY 14-15	Update FY 15-16	Update vs Amended
Revenues					
Property Taxes	\$25,286,308	\$25,898,281	\$29,290,511	\$31,786,036	\$2,495,525
Sales Taxes	17,820,966	17,686,696	18,361,216	20,236,439	1,875,223
Other Taxes	5,427,627	4,813,800	5,053,800	4,908,000	(145,800)
Building Permits	5,787,413	3,718,045	5,078,620	2,945,705	(2,132,915)
Other Licenses & Permits	186,571	170,987	170,987	177,987	7,000
Fines & Penalties	111,714	138,260	138,260	109,932	(28,328)
Interest	788,413	368,581	368,581	466,191	97,610
Rentals & Leases	708,090	1,016,037	1,016,037	943,073	(72,964)
Intergovernmental	191,574	193,620	193,620	198,620	5,000
Charge for Services	9,198,797	7,115,752	7,043,012	7,899,809	856,797
Other Revenue	302,015	388,654	392,654	(93,221)	(485,875)
Community Benefit Payment	2,108,858	2,426,174	2,776,174	1,127,315	(1,648,859)
Total Revenues	\$67,918,346	\$63,934,887	\$69,883,472	\$70,705,887	\$822,415
Expenditures					
Salaries & Wages	9,443,209	9,708,952	10,279,952	10,535,747	255,795
Benefits	4,530,267	4,892,712	4,892,712	5,074,483	181,771
Services & Supplies	2,133,125	2,453,706	2,535,405	2,641,339	105,934
Internal Service Fund Charges	1,721,525	1,778,101	1,778,101	2,584,257	806,156
Utilities	1,784,982	2,035,482	2,035,482	2,100,310	64,828
Contracted Services	35,099,787	36,897,837	38,224,035	39,353,968	1,129,933
Capital Outlay	212,240	511,710	579,894	329,250	(250,644)
Interest & Other	364,127	919,282	481,346	717,756	236,410
Total Expenditures	\$55,289,262	\$59,197,782	\$60,806,927	\$63,337,110	\$2,530,182
Transfers to CIPs	\$10,368,454	\$1,353,216	\$6,374,182	\$6,366,292	(\$7,890)
Net Impact on Reserves	\$2,260,630	\$3,383,889	\$2,702,363	\$1,002,485	(\$1,699,878)

General Fund Expenditures by Department

Department	Actual 2013-14	Adopted 2014-15	Amended 2014-15	Update 2015-16	Update vs Amended
Operating Budget					
Administrative Services	\$2,220,322	\$2,329,591	\$2,413,476	\$1,552,114	(\$861,362)
City Council	308,593	463,391	505,391	489,404	(15,987)
City Manager	1,303,241	1,006,558	1,062,494	1,069,821	7,327
City Clerk's Office	1,644	453,415	453,415	376,330	(77,085)
City Attorney's Office	807,954	777,810	852,810	777,810	(75,000)
Community Development	5,754,090	5,424,980	5,831,674	5,607,316	(224,358)
Economic Development	982,542	1,027,724	1,157,724	1,118,816	(38,908)
Fire Services	10,757,357	11,928,157	11,928,157	12,172,264	244,107
Human Resources	1,511,273	1,016,590	1,055,090	1,125,644	70,554
Parks & Community Services	6,149,339	6,916,703	6,994,276	8,109,442	1,115,166
Police Services	14,856,448	16,299,006	16,309,297	17,499,469	1,190,173
Public Works	9,130,043	9,913,398	10,202,704	10,704,246	501,542
Non-Departmental	1,506,416	1,640,459	2,040,420	2,734,433	694,013
Total Operating Budget	\$55,289,261	\$59,197,782	\$60,806,927	\$63,337,109	\$2,530,182
Capital Improvement Projects					
General Improvement	8,291,019	40,177	4,080,994	72,833	(4,008,161)
Community Improvement	22,351	326,037	386,589	104,925	(281,664)
Parks	1,954,025	826,960	1,071,111	5,695,801	4,624,690
Streets	101,058	160,042	835,488	492,733	(342,755)
Total Capital Improvements	\$10,368,454	\$1,353,216	\$6,374,182	\$6,366,292	(\$7,890)
Grand Total (General Fund)	\$65,657,715	\$60,550,998	\$67,181,109	\$69,703,401	\$2,522,291

Out of State Travel

Conference Description	Location	Attendee(s)	Budget Amount
FY 2015-16			
ICSC Recon-International Council of Shopping Centers Global Retail Real Estate Convention	Las Vegas, NV	Economic Development Director & Senior Administrative Analyst	\$2,600
National Recreation and Park Association Conference	Las Vegas, NV	Parks & Community Services Director	2,300
The Special Event Conference	Orlando, FL	Recreation Supervisor (Events)	3,113
Institute of Transportation Engineers Conference	Hollywood, FL	Transportation & Operations Manager	2,700
U.S. Mayors Conference	Washington, DC	Mayor or Vice Mayor	2,500
National League of Cities Fall Conference	Nashville, TN	Councilmember	2,500
National League of Cities Spring Conference	Washington, DC	Mayor or Vice Mayor	2,500
GFOA Conference	Denver, CO	Administrative Services Director	2,000
ICMA Annual Conference	Seattle, WA	City Manager, Assistant City Manager, Administrative Services Director	10,500
Total			\$30,713

General Fund Reserves

FISCAL YEAR 2015-16 UPDATE

	Actual 2013-14	Projected 2014-15	Change during FY 2015-16		Total change during year	Projected 2015-16
			Increase	Decrease		
TOTAL CHANGE TO RESERVES	\$2,255,754	\$2,702,363				\$1,002,487
Reserve Balances						
Non-Spendable	\$2,270,022	\$7,122,168	\$0	(\$633,830)	(\$633,830)	\$6,488,338
Prepaid Expenses	27,080	27,080				27,080
Cemetery Endowment	60,000	60,000				60,000
Advance to Public Facility Fees		5,500,000				5,500,000
Advance to Fire Impact Fee	901,907	651,907		(250,000)	(250,000)	401,907
Advance to PERS Side Fund	1,281,035	883,181		(383,830)	383,830)	499,351
Restricted	\$500,000	\$500,000	\$0	\$0	\$0	\$500,000
Heritage Park Maintenance	500,000	500,000				500,000
Committed	\$34,124,272	\$33,415,483	\$2,759,595	(\$6,105,406)	(\$3,345,811)	\$30,069,672
Economic Stability	6,000,000	6,000,000				6,000,000
Downtown Public Improvements	1,000,000	549,958		(9,605)	(9,605)	540,353
Open Space Funding	45,975	0				0
Affordable Housing	1,000,000	1,000,000				1,000,000
Emerald Glen Recreation Aquatic Complex	3,000,000	2,897,650		(2,897,650)	(2,897,650)	
Emergency Communications	741,000	741,000				741,000
Fire Services OPEB	8,196,000	8,593,854	383,830		383,830	8,977,684
Innovations & New Opportunities	1,372,785	1,372,785				1,372,785
Maintenance Facility	1,133,601					
Cemetery Expansion	2,391,538	4,462,178		(998,151)	(998,151)	3,464,027

	Actual 2013-14	Projected 2014-15	Increase	Decrease	Total change during year	Projected 2015-16
Fallon Sports Park		\$2,000,000		(\$1,800,000)	(\$1,800,000)	\$200,000
Civic Center Expansion	259,076	103,619				103,619
Public Safety Complex						
Joint City / School Projects	235,873	46,015				46,015
Storm Drain Capture		400,000		(400,000)	(400,000)	
Non-Streets CIP Commitments	3,132,016	3,132,016	1,205,575		1,205,575	4,337,591
Shannon Center Parking Lot	775,000	775,000				775,000
Utility Undergrounding			1,170,190		1,170,190	1,170,190
Advance to Public Facility Fee	3,500,000					
One-Time Initiative	1,341,408	1,341,408				1,341,408
Assigned	\$29,259,338	\$26,189,287	\$1,205,575	(\$250,000)	\$955,575	\$27,144,862
Accrued Leave	979,248	979,248				979,248
Operating Carryovers	1,486,299					
CIP Carryovers	1,083,752					
Civic Center Renovation-Police	2,000,000					
Contribution to ISF	500,000	2,000,000				2,000,000
Catastrophic Loss	10,608,186	10,608,186				10,608,186
Service Continuity	2,410,000	2,410,000				2,410,000
Pension & OPEB	9,866,853	9,866,853	1,205,575	(250,000)	955,575	10,822,428
Fiscally Responsible Adjustment	325,000	325,000				325,000
Unassigned	\$13,419,255	\$15,053,190	\$6,989,236	(\$2,962,683)	\$4,026,553	\$19,079,743
Unassigned-Unrealized Gains	99,765	99,765				99,765
Unassigned (Available)	\$13,319,490	\$14,953,424			3.5 months	\$18,979,977
TOTAL RESERVES	\$79,572,887	\$82,280,127			\$1,002,487	\$83,282,614

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5. FIDUCIARY FUNDS

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Geological Hazard Abatement Districts Summary

Fallon Village Geologic Hazard Abatement District (5301 & 5311)				
	Actual 2013-14	Adopted 2014-15	Amended 2014-15	Update 2015-16
Beginning Fund Balance (July 1)	\$657,132	\$1,148,585	\$1,148,585	\$1,057,550
Revenues				
Assessments	494,906	546,466	546,466	735,613
Interest	4,416	6,095	6,095	6,040
Total Revenues	\$499,322	\$552,561	\$552,561	\$741,653
Expenditures				
Salaries & Wages		\$114,277	\$114,277	\$50,428
Benefits		21,739	21,739	23,068
Services & Supplies		798	798	798
Contracted Services	7,869	506,782	506,782	578,477
Total Expenditures	\$7,869	\$643,596	\$643,596	\$652,771
Ending Fund Balance (June 30)	\$1,148,585	\$1,057,550	\$1,057,550	\$1,146,432

BUDGET HIGHLIGHTS:

Realignment of salaries to Contract Services due to staffing changes.

Schaefer Ranch Geologic Hazard Abatement District (5302)

	Actual 2013-14	Adopted 2014-15	Amended 2014-15	Update 2015-16
Beginning Fund Balance (July 1)	\$897,207	\$1,330,524	\$1,330,524	\$1,275,527
Revenues				
Assessments	438,425	502,007	502,007	603,779
Interest	5,451	5,333	5,333	6,819
Total Revenues	\$443,876	\$507,340	\$507,340	\$610,598
Expenditures				
Salaries & Wages		\$74,119	\$74,119	\$28,816
Benefits		12,422	12,422	13,061
Services & Supplies		456	456	456
Contracted Services	10,560	475,340	475,340	532,083
Total Expenditures	\$10,560	\$562,337	\$562,337	\$574,416
Ending Fund Balance (June30)	\$1,330,524	\$1,275,527	\$1,275,527	\$1,311,709

BUDGET HIGHLIGHTS:

Realignment of salaries to Contract Services due to staffing changes.

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

	Actual 2013-14	Adopted 2014-15	Amended 2014-15	Update 2015-16
Beginning Fund Balance (July 1)	\$6,157	\$56,570	\$56,570	\$68,178
Revenues				
Assessments	51,799	73,862	73,862	116,545
Interest	147	394	394	344
Total Revenues	\$51,946	\$74,256	\$74,256	\$116,889
Expenditures				
Salaries & Wages		\$8,947	\$8,947	\$7,204
Benefits		3,105	3,105	3,265
Services & Supplies		114	114	114
Contracted Services	1,533	50,483	50,483	116,795
Total Expenditures	\$1,533	\$62,648	\$62,648	\$127,378
Ending Fund Balance (June 30)	\$56,570	\$68,178	\$68,178	\$57,688

BUDGET HIGHLIGHTS:

Realignment of salaries to Contract Services due to staffing changes.

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6. CAPITAL IMPROVEMENT PROGRAM

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Five Year Capital Improvement Program 2014-2019 Update

2014-2019 CAPITAL IMPROVEMENT PROGRAM – ALL PROJECTS

Project Description	Prior Years	FY 14-15	FY 15-16	FY 16-17	FY 17-18	FY 18-19	Future Years	Total
General Improvements								
Annual ADA Transition Plan		\$43,577	\$23,833	\$23,882	\$23,923	\$23,965		\$139,180
Civic Center Modification Design and Construction	3,509,834	480,457						3,990,291
Civic Center Police Wing Renovation		2,000,000						2,000,000
Electronic Agenda System	154,029	244,005						398,034
Energy Upgrade	7,419,012	38,742						7,457,754
Geographic Information System	48,509	136,991	37,000	18,000		60,000		300,500
Maintenance Yard Facility Improvements	8,847,132	1,133,601						9,980,733
Network System Upgrade	12,539	335,793	55,000		50,000			453,332
Public Safety Complex	10,562,828	97,312						10,660,141
General Improvements	\$30,553,882	\$4,510,478	\$115,833	\$41,882	\$73,923	\$83,965		\$35,379,963
Community Improvements								
Annual Sidewalk Safety Repair Program	21,574	147,524	104,925	105,203	105,439	105,681		590,346
San Ramon Road Landscape Renovation		239,065						239,065
Community Improvements	\$21,574	\$386,589	\$104,925	\$105,203	\$105,439	\$105,681		\$829,411
Parks								
Dublin Crossing Community Park		167,448		1,181,754	4,423,483	728,432	4,830,958	11,332,075
Dublin Heritage Park Cemetery Phase		816,960	\$998,151				5,182,315	6,997,426

Project Description	Prior Years	FY 14-15	FY 15-16	FY 16-17	FY 17-18	FY 18-19	Future Years	Total
Emerald Glen Recreation & Aquatic Complex - Phase I	\$2,405,329	\$29,050,352	\$6,181,642	\$6,181,642				\$43,818,965
Fallon Sports Park - Phase II	508,457	7,902,560	6,850,698					15,261,715
Iron Horse Parkland Acquisition and Master Plan	4,795,700							4,795,700
Jordan Ranch Neighborhood Park	135,367	2,054,074	109,472					2,298,913
Library Expansion - Center for 21st Century Skills		129,756	92,700					222,456
Passatempo Park	2,081,483	192,379						2,273,862
Positano Neighborhood Park	1,938,935	195,492						2,134,427
Public Art - Dublin Crossing Community Park				174,667	249,369	324,660		748,696
Public Art - Emerald Glen Recreation and Aquatics Complex		204,904	53,030					257,934
Public Art - Fallon Sports Park		113,750	136,184					249,934
Public Art - Heritage Park			250,340	249,660				500,000
Public Art - John Monego Court							300,000	300,000
Sean Diamond Park			271,816				2,120,522	2,392,338
Shannon Park Water Play Area	631,159	87,131						718,290
Tennis Court Resurfacing Project	34,464	273,886						308,350
Transit Center Parkland Acquisition					1,362,500	1,362,500	5,525,000	8,250,000
Parks	\$12,530,894	\$41,188,692	\$14,944,033	\$7,787,723	\$6,035,352	\$2,415,592	\$17,958,795	\$102,861,081
Streets								
Accessible Pedestrian Signal Retrofit	23,462	5,538						29,000

Project Description	Prior Years	FY 14-15	FY 15-16	FY 16-17	FY 17-18	FY 18-19	Future Years	Total
Amador Plaza Road Bicycle and Pedestrian Improvements		\$550,042	\$863,605					\$1,413,647
Amador Valley Boulevard Pedestrian Safety Improvements	33,685	173,245						206,930
Annual Slurry Seal Program	438,611	1,422,199	684,840	684,840	684,840	684,840		4,600,170
Annual Street Overlay Program	892,194	1,507,674	1,047,271	665,537	665,236	665,537		5,443,449
City Irrigation Improvements		202,055						202,055
Citywide Signal Communications Upgrade	413,416	82,109	35,160					530,685
Citywide Street Storm Drain Condition Assessment	453,256	207,010	83,128	250,942				994,336
Dougherty Road Improve. Sierra Lane to North City Limit	1,632,728	10,085,192					\$12,592,781	24,310,701
Dublin Boulevard Improve. - Sierra Court to Dublin Court	284,370	582,569	67,883				3,253,478	4,188,300
Dublin Ranch Street Light Pole Painting Project	21,113	64,145	35,884	35,884	35,884	35,884		228,794
Saint Patrick Way - Regional Street to Golden Gate Drive	763,183	89,401						852,584
San Ramon Road Trail Improvements	71,858						101,603	173,461
Storm Drain Bypass San Ramon Road	92,794	766,713						859,507
Storm Drain Trash Capture Project	38,314	178,436	400,000					616,750
Traffic Sign Inventory and Safety Review		65,434	68,489					133,923
Streets	\$5,158,984	\$15,981,762	\$3,286,260	\$1,637,203	\$1,385,960	\$1,386,261	\$15,947,862	\$44,784,291
Total CIP	\$48,265,334	\$62,067,521	\$18,451,051	\$9,572,011	\$7,600,674	\$3,991,499	\$33,906,657	\$183,854,746

2014-19 CAPITAL IMPROVEMENT PROGRAM – FUNDING SOURCES

Fund #	Fund Description	Prior Years	FY 14-15	FY 15-16	FY 16-17	FY 17-18	FY 18-19	Future Years	Totals
1001	General Fund	\$19,704,051	\$6,374,182	\$4,566,291	\$380,027	\$129,362	\$189,646	\$5,283,918	\$36,627,477
1005	Community Benefit Payment (GF)			1,800,000					1,800,000
2106	Traffic Safety		65,434	68,489					133,923
2201	State Gas Tax	383,822	1,386,988	1,136,218	950,377	950,076	950,377		5,757,858
2202	SAFETEA-LU	255,955	470,000						725,955
2203	Transportation Development Act	57,147	183,564						240,711
2204	Measure B Sales Tax - Local Streets Fund (ACTC)	636,239	7,261,123	565,893	370,000	370,000	370,000	15,846,259	25,419,513
2205	Measure B Sales Tax - Bike & Pedestrian Fund (ACTC)	54,789	59,481	30,000	30,000	30,000	30,000		234,270
2207	Transportation for Clean Air (TFAC)		14,500						14,500
2208	Congestion Management Agency		621,513						621,513
2212	Vehicle Registration Fee (ACTC)	323,941	76,683	35,160					435,784
2302	Measure D	3,000							3,000
2321	Storm Water Management	92,794	766,713						859,507
2402	East Bay Regional Park District	34,464	122,085						156,549
2705	Street Light District East Dublin 1999-1	292,617	76,442	35,884	35,884	35,884	35,884		512,595
2801	Public Art Fund		318,654	439,554	424,327	249,369	324,660	300,000	2,056,564
2811	Cable TV Facilities		325,000						325,000
4100	Public Facility Fees	12,378,266	39,557,962	8,808,678	6,536,343	2,690,199	1,581,137	7,645,522	79,198,107

Fund #	Fund Description	Prior Years	FY 14-15	FY 15-16	FY 16-17	FY 17-18	FY 18-19	Future Years	Totals
4302	Traffic Impact Fee - Category 2		\$189,877	\$67,884					\$257,761
4303	Traffic Impact Fee - Category 3	747,384	411,617						1,159,001
4304	Traffic Impact Fee - Downtown	28,737	100,000	854,000					982,737
4305	Traffic Impact Fee - Dougherty Valley	225,669	2,785,062						3,010,731
4309	Mitigation Contributions	1,678,491	482,093						2,160,584
4401	Dublin Crossing Development Fee		118,880		827,053	3,095,784	509,795	4,830,958	9,382,470
6205	Internal Service Fund - Buildings	4,688,924	7,852						4,696,776
6305	Internal Service Fund - Equipment	138,275	76,761	43,000	18,000	50,000			326,036
7101	Energy Efficient Capital Lease	6,540,770	215,054						6,755,824
Total Financing		\$48,265,334	\$62,067,521	\$18,451,051	\$9,572,011	\$7,600,674	\$3,991,499	\$33,906,657	\$183,854,746

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7. STRATEGIC PLAN

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Strategic Plan Proposed FY 2015-16 Update

City of Dublin Strategic Plan

Proposed for Fiscal Years 2015-16 & 2016-17 (updated every two years)

MISSION

The City of Dublin promotes and supports a high quality of life, ensures a safe and secure environment, and fosters new opportunities.

VISION

Dublin is a vibrant city committed to its citizens, natural resources and cultural heritage. As Dublin grows, it will balance history with progress, to sustain an enlightened, economically balanced and diverse community.

Dublin is unified in its belief that an engaged and informed community encourages innovation in all aspects of City life, including programs to strengthen our economic vitality, and preserve our natural surroundings through environmental stewardship and sustainability. Dublin is dedicated to promoting an active and healthy lifestyle through the creation of first-class recreational opportunities, facilities and programs.

VALUES

Our Values in Building Community

- Promote locations and events that bring people of all ages together.
- Provide more venues for family-based activities.
- Foster heritage and cultural development.

Our Values in Ensuring a Safe Community

- Provide high quality police and fire services to insure the safety of the citizens living in the community.
- Provide education and training to residents and businesses that would promote public safety.

Our Values in Guiding Development

- Assure that development contributes positively to the City's fiscal health.
- Support pedestrian-friendly development, transit-oriented development, green building and environmental responsiveness.
- Promote high quality design and architectural standards in private development and in all public facilities.
- Develop transportation systems that facilitate ease of movement throughout the City.

Our Values in Governing

- Commit to openness and responsiveness to the public and community.
- Operate at all times with honesty and integrity.
- Exercise fairness in consideration of issues.

- Provide a high level of customer service and responsiveness from City staff to citizens.
- Embrace technology to improve effectiveness and efficiency.
- Strive to build an informed community through communication.

Our Values in Relating to Other Communities and Entities

- Encourage collaboration and communication with other communities on issues of mutual concern.
- Encourage public and private partnerships of mutual benefit.

STRATEGIES

1. Assure the City’s long-term financial sustainability.
Strategic Objectives:
1A. Maintain and enhance the current quality of life standards, including public safety services, streets, parks, recreation and facilities.
1B. Create efficiencies, where applicable, to ensure fiscal stewardship and improve the customer experience.
1C. Evaluate cost recovery in all City departments.
2. Implement the City’s marketing and branding plan.
Strategic Objectives:
2A. Integrate brand into City functions including, but not limited to, economic development, communications, and parks and recreation.
2B. Work collaboratively with area marketing partners to ensure brand adoption and incorporation.
2C. Work collaboratively with key commercial centers in Dublin to incorporate messaging.
3. Pursue initiatives to help strengthen and retain current businesses.
Strategic Objectives:
3A. Implement recommendations from the City’s adopted Economic Development Strategic Plan.
3B. Work with Dublin Chamber of Commerce to support ongoing small business efforts.
4. Pursue initiatives that attract new office development and innovative businesses.
Strategic Objectives:
4A. Implement recommendations in the City’s adopted Economic Development Strategic Plan.
4B. Evaluate expansion of fiber and conduit to key office nodes in Dublin – Downtown and Eastern Dublin Transit Center.

4C. Market, in conjunction with property owners, the office opportunity sites throughout Dublin.
5. Strengthen the identity and aesthetic appeal of the Downtown.
Strategic Objectives:
5A. Work with property owners on improvements and assist with incentives where needed (Façade Improvement Program, Small Business Assistance).
5B. Implement recommendations from the Bicycle and Pedestrian Master Plan that relate to aesthetic/streetscape improvements in the Downtown.
6. Develop and/or offer distinct community recreational and cultural opportunities in the region.
Strategic Objectives:
6A. Update the Parks and Recreation Master Plan to include passive/open space parkland.
6B. Increase City’s community outreach efforts to encourage participation in all aspects of City life, including volunteerism.

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8.APPENDIX

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Historical Comparison of Revenues

REVENUE COMPARISON

Category	Actual 2013-14	Adopted 2014-15	Amended 2014-15	Update 2015-16	Update vs Amended
General Fund (1000s)					
Property Taxes - Current	\$24,227,417	\$24,962,290	\$28,354,520	\$31,003,169	\$2,648,649
Supplemental Property Taxes	563,939	455,818	455,818	400,000	(55,818)
Prior Year & Penalties	494,951	480,173	480,173	382,867	(97,306)
Sales Tax	17,820,966	17,686,696	18,361,216	20,236,439	1,875,223
Property Transfer Tax	742,304	475,000	715,000	500,000	(215,000)
Transient Occupancy Tax	1,135,228	950,000	950,000	1,000,000	50,000
Franchise Taxes	3,550,095	3,388,800	3,388,800	3,408,000	19,200
Licenses	186,571	170,987	170,987	177,987	7,000
Permits	5,787,413	3,718,045	5,078,620	2,945,705	(2,132,915)
Fines & Penalties	111,714	138,260	138,260	109,932	(28,328)
Interest	788,413	368,581	368,581	466,191	97,610
Rentals & Leases	708,090	1,016,037	1,016,037	943,073	(72,964)
Intergovernmental-State	191,574	193,620	193,620	198,620	5,000
Charge for Services:					
General & Administrative	24,273	19,700	19,700	22,700	3,000
Police Services	58,308	56,720	56,720	56,720	
Fire Services	937,311	826,090	753,350	551,732	(201,618)
Environmental Services	739,845	716,143	716,143	730,802	14,659
Heritage & Cultural Arts	350,352	145,030	145,030	145,030	0
Recreation & Community Services	2,380,491	2,134,591	2,134,591	2,360,819	226,228
Development Services	4,708,218	3,217,478	3,217,478	4,032,006	814,528
General Revenue	255,803	358,004	362,004	358,417	(3,587)
Community Benefit Payment	2,108,858	2,426,174	2,776,174	675,678	(2,100,497)
Total General Fund	\$67,872,133	\$63,904,237	\$69,852,822	\$70,705,887	\$853,065

Category	Actual 2013-14	Adopted 2014-15	Amended 2014-15	Update 2015-16	Update vs Amended
State Seizure/Special Activity Fund (2101)					
Interest	\$359	\$211	\$211	\$417	\$206
General Revenue	31,526				
Total State Seizure/Special Activity Fund	\$31,885	\$211	\$211	\$417	\$206
Vehicle Abatement (2102)					
Interest	1,160	1,481	1,481	1,717	236
Intergovernmental-County	30,331	30,460	30,460	30,457	(3)
Total Vehicle Abatement	\$31,491	\$31,941	\$31,941	\$32,174	\$233
SLES/COPS Fund (2103)					
Interest	132			167	167
Intergovernmental-State	102,218	\$100,000	\$100,000	100,000	
Total SLES/COPS Fund	\$102,351	\$100,000	\$100,000	\$100,167	\$167
Traffic Safety (2106)					
Fines & Penalties	211,886	148,280	148,280	148,279	(1)
Interest	833	788	788	904	116
Intergovernmental-State	32,380				
General Revenue	8,608				
Total Traffic Safety	\$253,706	\$149,068	\$149,068	\$149,183	\$115
Federal Asset Seizure Fund (2107)					
Interest	1,829	1,843	1,843	675	(1,168)
Total Federal Asset Seizure Fund	\$1,829	\$1,843	\$1,843	\$675	(\$1,168)
EMS Special Revenue (2109)					
Property Taxes - Current	160,097	155,500	155,500	162,816	7,316
Prior Year & Penalties	1,850	3,500	3,500	2,000	(1,500)
Interest	293	86	86	292	206
Intergovernmental-County	177,337	177,630	177,630	185,412	7,782
Total EMS Special Revenue	\$339,578	\$336,716	\$336,716	\$350,520	\$13,804

Category	Actual 2013-14	Adopted 2014-15	Amended 2014-15	Update 2015-16	Update vs Amended
Enforcement Grants (2111)					
Interest	\$19	\$27	\$27	\$34	\$7
Intergovernmental-State	5,906	1,230	6,300		(6,300)
Total Enforcement Grants	\$5,926	\$1,257	\$6,327	\$34	(\$6,293)
State Gas Tax (2201)					
Interest	14,548	10,650	10,650	11,349	699
Intergovernmental-State	1,511,326	1,226,420	1,226,420	1,134,968	(91,452)
General Revenue	187,126				
Total State Gas Tax	\$1,713,000	\$1,237,070	\$1,237,070	\$1,146,317	(\$90,753)
SAFETEA-LU (2202)					
Intergovernmental-Federal	42,132			470,000	470,000
General Revenue	35,862				
Total SAFETEA-LU	\$77,994			\$470,000	\$470,000
Transportation Development Act (2203)					
Interest		979	979		(979)
Intergovernmental-State		207,400	207,400	148,311	(59,089)
Total Transportation Development Act		\$208,379	\$208,379	\$148,311	(\$60,068)
ACTC Sales Tax-Local Streets (2204)					
Sales Tax	385,015	363,526	363,526	709,994	346,468
Interest	4,044	13,238	13,238	2,033	(11,205)
General Revenue	71,205	6,267,000	6,267,000		(6,267,000)
Total ACTC Sales Tax-Local Streets	\$460,264	\$6,643,764	\$6,643,764	\$712,027	(\$5,931,737)
ACTC Sales Tax-Bike & Pedestrian (2205)					
Sales Tax	135,524	127,956	127,956	240,001	112,045
Interest	90	448	448	389	(59)
Total ACTC Sales Tax-Bike & Pedestrian	\$135,614	\$128,404	\$128,404	\$240,390	\$111,986
Transportation for Clean Air (2207)					
Intergovernmental-County			90,000		(90,000)
Total TFAC/Transportation for Clean Air			\$90,000		(\$90,000)

Category	Actual 2013-14	Adopted 2014-15	Amended 2014-15	Update 2015-16	Update vs Amended
Congestion Management Agency (2208)					
Intergovernmental-State				\$621,513	\$621,513
Total Congestion Management Agency				\$621,513	\$621,513
Highway Safety Traffic Reduction Bond (2210)					
Interest	17			26	26
Intergovernmental-State	(7,831)				
Total Highway Safety Traffic Reduction Bond	(\$7,815)			\$26	\$26
Federal Transportation (TIGER) (2211)					
Intergovernmental-Federal	22,911				
Total Federal Transportation (TIGER)	\$22,911				
ACTC – Vehicle Registration Fee (2212)					
Interest	1,109	349	349	718	369
Intergovernmental-County	236,324	217,160	217,160	234,000	16,840
General Revenue	561				
Total ACTC - Vehicle Registration Fee	\$237,993	\$217,509	\$217,509	\$234,718	\$17,209
Measure D (2302)					
Interest	318	876	876	745	(131)
Intergovernmental-State	13,313	13,000	13,000	13,000	
Intergovernmental-County	143,883	134,000	134,000	134,000	
General Revenue	13,448				
Total Measure D	\$170,962	\$147,876	\$147,876	\$147,745	(\$131)
Garbage Service Fund (2303)					
Interest	1,471	635	635	749	114
Environmental Services	2,893,150	3,093,531	3,135,487	3,340,715	205,228
Total Garbage Service Fund	\$2,894,620	\$3,094,166	\$3,136,122	\$3,341,464	\$205,342
Local Recycling Programs (2304)					
Interest	622	85	85	265	180
Intergovernmental-County	11,950	10,000	38,940	10,000	(28,940)
Total Local Recycling Programs	\$12,572	\$10,085	\$39,025	\$10,265	(\$28,760)

Category	Actual 2013-14	Adopted 2014-15	Amended 2014-15	Update 2015-16	Update vs Amended
AVI Eco Benefit/Business Assistance Program (2305)					
Interest	\$38				
Total AVI Eco Benefit/Business Asst Prog	\$38				
Box Culvert (2322)					
Interest	1,759	2,185	2,185	2,160	(25)
Total Box Culvert	\$1,759	\$2,185	\$2,185	\$2,160	(\$25)
Storm Water Management (2321,2323, 2324)					
Interest	1,072	5,917	5,917	1,010	(4,907)
Intergovernmental-State	(19,518)	769,570	769,570		(769,570)
Total Storm Water Management	(\$18,446)	\$775,487	\$775,487	\$1,010	(\$774,477)
East Bay Regional Park District (2402)					
Intergovernmental-County			156,549		(156,549)
Total East Bay Regional Park District			\$156,549		(\$156,549)
Street Light Districts (2701, 2705)					
Property Taxes - Current	537,066	542,715	542,715	552,912	10,197
Prior Year & Penalties	5,298	4,781	4,781	4,781	
Interest	3,322	3,570	3,570	3,585	15
Total Street Light Districts	\$545,685	\$551,066	\$551,066	\$561,278	\$10,212
Landscape Districts (2702, 2703, 2704)					
Property Taxes - Current	480,586	539,347	539,347	561,653	22,306
Prior Year & Penalties	2,286	2,502	2,502	2,502	
Interest	1,929	2,066	2,066	2,415	349
Total Landscape Districts	\$484,801	\$543,915	\$543,915	\$566,570	\$22,655
Public Art Fund (2801)					
Interest	9,633	7,789	7,789	11,538	3,749
Developer Contribution	545,381		616,500		(616,500)
Total Public Art Fund	\$555,013	\$7,789	\$624,289	\$11,538	(\$612,751)

Category	Actual 2013-14	Adopted 2014-15	Amended 2014-15	Update 2015-16	Update vs Amended
Cable TV Facilities (2811)					
Interest	\$550	\$1,765	\$1,765	\$442	(\$1,323)
General & Administrative	155,945	149,000	149,000	150,000	1,000
Total Cable TV Facilities	\$156,495	\$150,765	\$150,765	\$150,442	(\$323)
Affordable Housing Fund (2901)					
Interest	43,930	46,737	46,737	57,796	11,059
Loan Repayments	900,746				
Development Services	49,972	43,360	43,360	37,512	(5,848)
Developer Contribution	2,622,679	1,234,416	2,434,416	1,370,000	(1,064,416)
Total Affordable Housing Fund	\$3,617,327	\$1,324,513	\$2,524,513	\$1,465,308	(\$1,059,205)
Noise Mitigation Fund (2902)					
Interest	388	500	500	517	17
Developer Contribution	6,089	2,319	2,319	957	(1,362)
Total Noise Mitigation Fund	\$6,477	\$2,819	\$2,819	\$1,474	(\$1,345)
Community Development Block Grant (2903)					
Intergovernmental-Federal	52,575	74,002	78,002	76,412	(1,590)
Total Community Development Block Grant	\$52,575	\$74,002	\$78,002	\$76,412	(\$1,590)
Public Facility Fee Funds (4100s)					
Interest	149,425	97,214	97,214	83,705	(13,509)
Developer Contribution	7,614,381	6,568,424	7,084,453	6,629,500	(444,953)
Total Public Facility Fee Funds	\$7,763,806	\$6,665,638	\$7,181,667	\$6,713,205	(\$468,462)
Fire Impact Fees (4201)					
Developer Contribution	201,663	188,860	280,250	196,692	(83,558)
Total Fire Impact Fees	\$201,663	\$188,860	\$280,250	\$196,692	(\$83,558)
Traffic Impact Fee Funds (4300s)					
Interest	57,199	36,403	36,403	55,527	19,124
Developer Contribution	4,716,878	2,189,044	3,317,044	956,352	(2,360,692)
Total Traffic Impact Fee Funds	\$4,774,077	\$2,225,447	\$3,353,447	\$1,011,879	(\$2,341,568)

Category	Actual 2013-14	Adopted 2014-15	Amended 2014-15	Update 2015-16	Update vs Amended
Dublin Crossing Development Fees (4401)					
Interest	\$76				
Developer Contribution	50,000				
Total Dublin Crossing Development Fees	\$50,076				
Vehicles Replacement (6105)					
Internal Service Charge	366,427	362,067	362,067	517,795	155,728
Interest	14,730	21,808	21,808	17,352	(4,456)
General Revenue	68,027	7,500	7,500	6,000	(1,500)
Total Vehicles Replacement	\$449,184	\$391,375	\$391,375	\$541,147	\$149,772
Facilities Replacement (6205)					
Interest	35,380	30,249	30,249	30,520	271
Internal Service Charge	269,580	254,902	254,902	288,091	33,189
Total Facilities Replacement	\$304,960	\$285,151	\$285,151	\$318,611	\$33,460
Equipment Replacement (6305)					
Interest	12,417	22,185	22,185	15,912	(6,273)
Internal Service Charge	625,455	677,036	677,036	770,021	\$92,985
Total Equipment Replacement	\$637,872	\$699,221	\$699,221	\$785,933	\$86,712
Maintenance & Repairs (6501)					
Interest	1,515	1,842	1,842		(1,842)
Internal Service Charge	497,036	507,155	507,155		(507,155)
General Revenue	3,780				
Total Maintenance & Repairs	\$502,331	\$508,997	\$508,997		(\$508,997)
IT Fund (6605)					
Internal Service Charge				1,122,361	1,122,361
Total IT Fund				\$1,122,361	\$1,122,361
Retiree Health (6901)					
Interest	691	180	180		(180)
Internal Service Charge	1,272,957	1,387,285	1,387,285	\$1,477,942	90,657
General Revenue	468,299	530,400	530,400	601,560	71,160
Total Retiree Health	\$1,741,946	\$1,917,865	\$1,917,865	\$2,079,502	\$161,637

Category	Actual 2013-14	Adopted 2014-15	Amended 2014-15	Update 2015-16	Update vs Amended
PERS Side Fund Payoff (6951)					
Internal Service Charge	361,733	410,389	410,389	410,084	(305)
Total PERS Side Fund Payoff	\$361,733	\$410,389	\$410,389	\$410,084	(\$305)
Energy Efficiency Capital Lease (7101)					
Interest	80				
Internal Service Charge	799,967	\$535,892	\$535,892	\$550,654	\$14,762
Total Energy Efficiency Capital Lease	\$800,047	\$535,892	\$535,892	\$550,654	\$14,762
Grand Total*	\$97,346,436	\$93,473,902	\$103,300,921	\$94,978,093	(\$8,322,828)

*Excludes Transfers In and Fiduciary Funds

Historical Comparison of Expenditures

EXPENDITURE COMPARISON BY DEPARTMENT

Departments	Actual 2013-14	Adopted 2014-15	Amended 2014-15	Update 2015-16	Update vs Amended
Operating Budgets					
City Council					
City Council	\$308,593	\$463,391	\$505,391	\$489,404	(\$15,987)
Subtotal	\$308,593	\$463,391	\$505,391	\$489,404	(\$15,987)
City Manager					
City Manager	1,303,241	1,006,558	1,062,494	1,069,821	7,327
Subtotal	\$1,303,241	\$1,006,558	\$1,062,494	\$1,069,821	\$7,327
City Clerk's Office					
City Clerk/Records		357,895	357,895	373,210	15,315
Elections	1,644	95,520	95,520	3,120	(92,400)
Subtotal	\$1,644	\$453,415	\$453,415	\$376,330	(\$77,085)
City Attorney's Office					
City Attorney	820,199	807,360	882,360	807,360	75,000)
Subtotal	\$820,199	\$807,360	\$882,360	\$807,360	(\$75,000)
Administrative Services					
Finance	1,373,378	1,391,034	1,472,519	1,552,114	79,595
Information Services*	846,944	938,557	940,957		(940,957)
Subtotal	\$2,220,322	\$2,329,591	\$2,413,476	\$1,552,114	(\$861,362)
Community Development					
Building & Safety	2,691,733	2,780,897	3,130,897	2,820,781	(310,116)
Housing	918,449	1,088,835	7,733,072	1,091,009	(6,642,063)
Planning	2,751,083	2,272,771	2,329,465	2,497,735	168,270
Subtotal	\$6,361,265	\$6,142,503	\$13,193,434	\$6,409,525	(\$6,783,909)

Departments	Actual 2013-14	Adopted 2014-15	Amended 2014-15	Update 2015-16	Update vs Amended
Economic Development & Public Information					
Economic Development	\$982,542	\$627,996	\$773,996	\$651,912	\$(122,084)
Public Information		399,728	383,728	466,904	83,176
Subtotal	\$982,542	\$1,027,724	\$1,157,724	\$1,118,816	\$(38,908)
Fire Services					
Fire Operations (Contract)	11,091,349	11,645,055	11,645,055	11,787,976	142,921
Dougherty Regional Fire Authority		61,000	61,000	71,300	10,300
Fire Maintenance		239,569	239,569	240,868	1,299
Fire Prevention		312,734	312,734	420,536	107,802
Subtotal	\$11,091,349	\$12,258,358	\$12,258,358	\$12,520,680	\$262,322
Human Resources					
Human Resources	516,493	580,230	580,230	654,234	74,004
Risk Management	994,780	436,360	474,860	471,410	(3,450)
Subtotal	\$1,511,273	\$1,016,590	\$1,055,090	\$1,125,644	\$70,554
Parks & Community Services					
Facilities Operations & Rentals	1,236,551	1,610,306	1,671,879	1,706,859	34,980
Library Services	694,289	803,754	803,754	818,358	14,604
Administration	630,068	721,518	766,563	1,208,884	442,321
Heritage Programs	1,040,516	926,566	926,566	1,044,322	117,756
Recreation Programs	2,547,914	2,854,559	2,854,559	3,331,020	476,461
Subtotal	\$6,149,339	\$6,916,703	\$7,023,321	\$8,109,442	\$1,086,121
Police Services					
Police Operations (Contract)	14,685,560	14,417,413	14,417,414	15,481,017	1,063,604
Neighborhood Resources	377,779	441,714	441,714	163,060	(278,654)
Police Operations & Support		1,550,339	1,885,699	1,960,194	74,495
Subtotal	\$15,063,339	\$16,409,466	\$16,744,827	\$17,604,271	\$859,445

Departments	Actual 2013-14	Adopted 2014-15	Amended 2014-15	Update 2015-16	Update vs Amended
Public Works					
Building Management	\$1,009,071	\$1,081,561	\$1,088,561	\$1,267,096	\$178,535
Engineering	2,677,371	2,440,358	2,871,928	2,793,309	(78,619)
Environmental Programs	360,741	286,340	352,600	350,838	(1,762)
Facilities Development	476,061	558,665	714,665	514,644	(200,021)
Park Maintenance	2,663,903	3,182,965	3,204,137	3,344,889	140,752
Public Works Administration	911,702	999,350	1,029,788	1,235,347	205,560
Street Landscaping	1,601,051	1,811,619	1,832,834	1,870,055	37,221
Street Maintenance	502,155	800,804	875,804	819,462	(56,342)
Street Safety	708,854	744,568	744,568	823,653	79,085
Subtotal	\$10,910,908	\$11,906,230	\$12,714,885	\$13,019,295	\$304,409
Non-Departmental					
Animal Control	273,122	268,893	291,790	282,237	(9,553)
Crossing Guard	111,843	121,929	121,929	133,996	12,067
Community TV	146,321	144,490	144,490	144,490	
Disaster Preparation	128,027	94,110	94,110	128,849	34,739
Non Departmental	1,242,128	1,131,880	1,848,944	2,324,055	475,111
Waste Management	3,092,609	3,450,668	3,492,624	3,606,035	113,411
Subtotal	\$4,994,050	\$5,211,970	\$5,993,887	\$6,619,662	\$625,775
Total Operating Budget	\$61,718,063	\$65,949,859	\$75,458,662	\$70,822,364	(\$4,636,298)
Capital Improvement Projects					
General Improvement	13,316,473	62,177	4,510,478	104,925	(4,405,553)
Community Improvement	21,496	326,037	386,589	115,833	(270,756)
Parks	9,373,830	25,657,572	41,188,693	14,944,033	(26,244,660)
Streets	2,403,926	7,273,436	15,981,761	3,286,260	(12,695,501)
Total Capital Improvements	\$25,115,725	\$33,319,222	\$62,067,521	\$18,451,051	(\$43,616,470)

Departments	Actual 2013-14	Adopted 2014-15	Amended 2014-15	Update 2015-16	Update vs Amended
Internal Service Funds/Debt Service Funds					
Information Services*				\$1,142,361	\$1,142,361
Non-Departmental	3,375,282	3,404,083	3,906,126	3,019,415	(886,711)
Total Internal Service /Debt Service Funds	\$3,375,282	\$3,404,083	\$3,906,126	\$4,161,776	\$255,650
Grand Total (All Funds)**	\$90,209,070	\$102,673,164	\$141,432,309	\$93,435,191	(\$47,997,118)

* Information Services budget has been moved from Operating Funds to Internal Service IT Fund

**Excludes Transfers Out and Fiduciary Funds

Community Grants Program

**FISCAL YEAR 2015-16 CITY OF DUBLIN COMMUNITY GRANTS PROGRAM
Resolution No. 23-15**

Organization	Amount
CDBG Fund	
Axis Community Health - Patient Care	\$7,530
CALICO Center - Child Abuse Intervention	7,300
Open Heart Kitchen - Dublin Meal Programs	12,600
Senior Support Program of the Tri-Valley - Case Management	11,646
Spectrum Community Services - Meals on Wheels for Homebound Seniors	8,350
Axis Community Health - Facility Project Loan Obligation	22,386
Total CDBG Fund	\$69,812
Affordable Housing Fund	
Community Resources for Independent Living - Independent Living, Housing & Employment Services	\$5,000
Tri-Valley Haven - Domestic Violence Services	3,000
Total Affordable Housing Fund	\$8,000

Organization	Amount
General Fund	
Center for Community Dispute Settlement - Tri-Valley Youth Court	\$3,500
Chabot-Las Positas Community College - Tri-Valley One Stop Career Center	9,600
Child Care Links - Early Childhood Education	8,000
Children's Emergency Food Bank - New Building	7,000
CityServe of the Tri-Valley	10,000
Dublin High PFSO - Dublin High Safe and Sober Grad Night	3,500
Dublin High PFSO - Every 15 Minutes Program	6,375
Dublin Partnerships in Education - DPIE Community Grant	12,000
Eden I&R, Inc. - 2-1-1 Alameda County Communications System	10,000
Easter Seals Bay Area - Kaleidoscope	5,000
Kidango - Emerald Vista Enrichment	3,500
School of Imagination - Happy Talkers Screening and Training Project	11,500
Tri-Valley Haven - Domestic Violence Services	5,000
Tri-Valley Haven - Homeless Services	10,000
Valley Children's Museum - Mobile Museum Children's Activities	5,125
YMCA of the East Bay - Behavioral Health Care Services for Kids with Special Needs	9,900
Total General Fund	\$120,000

Position Allocation Plan Update

PROPOSED FISCAL YEAR 2015-16 POSITION ALLOCATION PLAN SUMMARY BY DEPARTMENT

Department	Actual 2013-14	Adopted 2014-15	Amended 2014-15	Update 2015-16	Change from 2014-15 Amended
City Manager					
City Positions	4.50	4.34	4.34	4.34	
Total	4.50	4.34	4.34	4.34	
City Clerk					
City Positions	2.00	2.00	2.00	2.00	
Total	2.00	2.00	2.00	2.00	
Human Resources					
City Positions	1.75	2.25	2.25	2.50	0.25
Total	1.75	2.25	2.25	2.50	0.25
Administrative Services					
City Positions	11.75	11.75	11.75	11.75	
Total	11.75	11.75	11.75	11.75	
Non-Departmental					
City Positions	1.41	2.16	2.16	2.16	
Total	1.41	2.16	2.16	2.16	
Economic Development					
City Positions	3.50	3.50	3.50	3.50	
Total	3.50	3.50	3.50	3.50	
Community Development					
City Positions	18.45	18.45	18.45	18.45	
Contract Positions	7.50	8.50	8.50	8.75	0.25
Total	25.95	26.95	26.95	27.20	0.25

Department	Actual 2013-14	Adopted 2014-15	Amended 2014-15	Update 2015-16	Change from 2014-15 Amended
Fire Department					
City Positions	1.00	1.00	1.00	1.00	
Contract Positions	38.90	38.91	38.91	38.91	
Total	39.90	39.91	39.91	39.91	
Police					
City Positions	7.00	7.00	5.00	5.00	
Contract Positions	53.00	53.00	55.00	56.00	1.00
Total	60.00	60.00	60.00	61.00	1.00
Parks & Community Services					
City Positions	21.10	21.10	22.10	24.10	2.00
Contract Positions	12.79	13.86	13.86	13.86	
Total	33.89	34.96	35.96	37.96	2.00
Public Works					
City Positions	19.04	18.95	18.95	18.95	
Contract Positions	13.05	14.33	14.33	14.33	
Total	32.09	33.28	33.28	33.28	
City Employees	91.50	92.50	91.50	93.75	2.25
Contract Employees	125.24	128.60	130.60	131.85	1.25
TOTAL CITY & CONTRACT	216.74	221.10	222.10	225.60	3.50

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

**PROPOSED FISCAL YEAR 2015-16 POSITION ALLOCATION PLAN
CITY POSITIONS**

Department / Classification	Actual 2013-14	Adopted 2014-15	Amended 2014-15	Update 2015-16	Change from 2014-15 Amended
City Manager					
City Manager	1.00	1.00	1.00	1.00	
Assistant City Manager	1.00	1.00	1.00	1.00	
Assistant to the City Manager		0.34	0.34	0.34	
Executive Aide	1.00	1.00	1.00	1.00	
Senior Office Assistant	1.50	1.00	1.00	1.00	
Total	4.50	4.34	4.34	4.34	
City Clerk					
City Clerk/Records Manager	1.00	1.00	1.00	1.00	
Administrative Technician	1.00	1.00	1.00	1.00	
Total	2.00	2.00	2.00	2.00	
Human Resources					
Human Resources Director	1.00	1.00	1.00	1.00	
Administrative Analyst II	0.75	0.75	0.75	1.00	0.25
Senior Office Assistant		0.50	0.50	0.50	
Total	1.75	2.25	2.25	2.50	0.25
Administrative Services					
Administrative Services Director	1.00	1.00	1.00	1.00	
Accountant	2.00	2.00	1.00	1.00	
Administrative Technician	1.00	1.00	1.00	1.00	
Asst. Admin. Services Dir./Budget	1.00	1.00	1.00	1.00	
Finance Manager	1.00	1.00			

Department / Classification	Actual 2013-14	Adopted 2014-15	Amended 2014-15	Update 2015-16	Change from 2014-15 Amended
Finance Technician II	1.75	1.75	1.75	1.75	
Financial Analyst			1.00	1.00	
GIS Coordinator	1.00	1.00	1.00	1.00	
Information Systems Manager	1.00	1.00	1.00	1.00	
Information Systems Technician I/II	1.00	2.00	2.00	2.00	
Network Systems Coordinator	1.00				
Senior Accountant			1.00	1.00	
Total	11.75	11.75	11.75	11.75	
Non-Departmental					
Administrative Aide	0.50	0.50	0.50	0.50	
Assistant to the City Manager	0.66	0.66	0.66	0.66	
Environmental Coordinator	0.25	0.25	0.25	0.25	
Environmental Technician		0.75	0.75	0.75	
Total	1.41	2.16	2.16	2.16	
Economic Development					
Economic Dev Dir/PIO	1.00	1.00	1.00	1.00	
Administrative Analyst I		1.00	1.00	1.00	
Administrative Analyst II	1.00	1.00			
Senior Administrative Analyst			1.00	1.00	
Senior Office Assistant	0.50	0.50	0.50	0.50	
Special Projects Manager (Limited Term)	1.00				
Total	3.50	3.50	3.50	3.50	

Department / Classification	Actual 2013-14	Adopted 2014-15	Amended 2014-15	Update 2015-16	Change from 2014-15 Amended
Community Development					
Community Development Director	1.00	1.00	1.00	1.00	
Administrative Aide	1.00	1.00	1.00	1.00	
Administrative Analyst II	1.00	1.00			
Administrative Technician			1.00	1.00	
Assistant Planner	1.00	1.00	1.00	1.00	
Assistant to the City Manager	1.00	1.00	1.00	1.00	
Asst. Director of Community Dev.	1.00	1.00	1.00	1.00	
Chief Building Official	1.00	1.00	1.00	1.00	
Code Enforcement Officer	1.00	1.00	1.00	1.00	
Housing Specialist			1.00	1.00	
Office Assistant II	2.45	2.45	2.45	2.45	
Permit Technician	2.00	2.00	2.00	2.00	
Plan Check Engineer	1.00	1.00	1.00	1.00	
Principal Planner	1.00	1.00	1.00	1.00	
Secretary	1.00	1.00	1.00	1.00	
Senior Code Enforcement Officer	1.00	1.00	1.00	1.00	
Senior Office Assistant	1.00	1.00			
Senior/Associate Planner	1.00	1.00	1.00	1.00	
Total	18.45	18.45	18.45	18.45	
Fire Department					
Office Assistant II			1.00	1.00	
Senior Office Assistant	1.00	1.00			
Total	1.00	1.00	1.00	1.00	

Department / Classification	Actual 2013-14	Adopted 2014-15	Amended 2014-15	Update 2015-16	Change from 2014-15 Amended
Police Department					
Administrative Aide	1.00	1.00	2.00	2.00	
Administrative Analyst II	1.00	1.00	1.00	1.00	
Administrative Technician	1.00	1.00			
Neighborhood Resources Tech II	2.00	2.00			
Office Assistant II	2.00	2.00	2.00	2.00	
Total	7.00	7.00	5.00	5.00	
Parks & Community Services					
Parks & Community Svcs Director	1.00	1.00	1.00	1.00	
Administrative Analyst I	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	
Heritage & Cultural Arts Manager	1.00	1.00	1.00	1.00	
Heritage Center Director	1.00	1.00	1.00	1.00	
Office Assistant II	2.10	2.10	2.10	2.10	
Recreation Coordinator	7.00	5.00	4.00	5.00	1.00
Recreation Supervisor	2.00	4.00	5.00	5.00	
Recreation Technician	2.00	2.00	2.00	2.00	
Senior Administrative Analyst			1.00	1.00	
Senior Office Assistant	2.00	2.00	2.00	3.00	1.00
Total	21.10	21.10	22.10	24.10	2.00
Public Works					
Public Works Director	1.00	1.00	1.00	1.00	
Administrative Aide	0.50	0.50	0.50	0.50	
Administrative Analyst II				1.00	1.00
Administrative Technician	1.00	1.00	1.00	1.00	

Department / Classification	Actual 2013-14	Adopted 2014-15	Amended 2014-15	Update 2015-16	Change from 2014-15 Amended
Assistant Civil Engineer			1.00	1.00	
Assistant Public Works Dir/City Engr			1.00	1.00	
Assistant to the City Manager	0.34				
Associate Civil Engineer	1.00	1.00	1.00	1.00	
City Engineer	1.00	1.00			
Environmental Coordinator	0.75	0.75	0.75	0.75	
Environmental Technician	1.00	0.25	0.25	0.25	
Facilities Development Manager			1.00	1.00	
Office Assistant I/II	0.45	0.45	0.45	0.45	
Parks & Facilities Dev. Manager	1.00	1.00			
Parks & Facilities Dev. Coordinator	1.00	1.00	1.00	1.00	
Parks & Facilities Dev. Coordinator (Limited Term)	1.00	2.00	2.00	2.00	
Public Works Inspector	2.00	2.00	2.00	2.00	
Public Works Manager (Maint)	1.00	1.00	1.00	1.00	
Public Works Technician II	1.00	1.00			
Public Works Trans/Ops Manager			1.00	1.00	
Senior Administrative Analyst	1.00	1.00	1.00		(1.00)
Senior Civil Engineer	3.00	3.00	2.00	2.00	
Senior Office Assistant	1.00	1.00	1.00	1.00	
Total	19.04	18.95	18.95	18.95	
GRAND TOTAL - ALL CITY POSITIONS	91.50	92.50	91.50	93.75	2.25

**FISCAL YEAR 2015-16 POSITION ALLOCATION PLAN
CONTRACT POSITION**

Department / Classification	Actual 2013-14	Adopted 2014-15	Amended 2014-15	Update 2015-16	Change from 2014-15 Amended
COMMUNITY DEVELOPMENT					
Building & Safety					
Building Inspector	7.00	7.50	7.50	8.00	0.50
Plan Checker	0.50	1.00	1.00	0.75	(0.25)
Total	7.50	8.50	8.50	8.75	0.25
Fire Department					
Fire Contract (Alameda County)					
Firefighter/Paramedic	12.00	12.00	12.00	12.00	
Fire Engineer	12.00	12.00	12.00	12.00	
Fire Captain	12.00	12.00	12.00	12.00	
CERT Coordinator	0.13	0.13	0.13	0.13	
Emergency Prepared. Manager	0.13	0.13	0.13	0.13	
Sub-Total	36.26	36.26	36.26	36.26	
Fire Prevention (Alameda County)					
Fire Marshal	0.13	0.13	0.13	0.13	
Deputy Fire Marshal	1.00	1.00	1.00	1.00	
Plans Checker	0.13	0.13	0.13	0.13	
Code Compliance Officer	1.00	1.00	1.00	1.00	
Sub-Total	2.26	2.26	2.26	2.26	
Fire Station Maintenance (MCE)					
Landscape Foreman	0.04	0.04	0.04	0.04	
Landscape Laborer I	0.15	0.16	0.16	0.16	
Landscape Laborer II	0.06	0.06	0.06	0.06	
Landscape Laborer III	0.13	0.13	0.13	0.13	
Sub-Total	0.38	0.39	0.39	0.39	
Total	38.90	38.91	38.91	38.91	

Department / Classification	Actual 2013-14	Adopted 2014-15	Amended 2014-15	Update 2015-16	Change from 2014-15 Amended
Police Department					
Police Contract (Alameda County)					
Commander	1.00	1.00	1.00	1.00	
Lieutenant	2.00	2.00	2.00	3.00	1.00
Sergeant - Training	1.00	1.00	1.00	1.00	
Sergeant - Patrol	4.00	4.00	4.00	4.00	
Sergeant - Investigations	2.00	2.00	2.00	2.00	
Sergeant - Traffic	1.00	1.00	1.00	1.00	
Sergeant - Crime Prevention	1.00	1.00	1.00	1.00	
Officer - Patrol	26.00	26.00	26.00	26.00	
Officer - Investigations	6.00	6.00	6.00	6.00	
Officer - Traffic	3.00	3.00	3.00	3.00	
Officer - Crime Prevention	2.00	2.00	2.00	2.00	
Officer - School	2.00	2.00	2.00	2.00	
Sheriff's Technician	2.00	2.00	4.00	4.00	
Total	53.00	53.00	55.00	56.00	1.00
Parks & Community Services					
Library (MCE)					
Landscape Foreman	0.21	0.21	0.21	0.21	
Landscape Laborer I	0.16	0.17	0.17	0.17	
Sub-Total	0.37	0.38	0.38	0.38	
Facilities Operations & Rentals (MCE)					
Landscape Foreman	0.19	0.17	0.17	0.17	
Landscape Laborer I	0.46	0.40	0.40	0.40	
Landscape Laborer II	0.12	0.09	0.09	0.09	
Sub-Total	0.77	0.66	0.66	0.66	

Department / Classification	Actual 2013-14	Adopted 2014-15	Amended 2014-15	Update 2015-16	Change from 2014-15 Amended
Park Maintenance (MCE)					
Landscape Foreman	1.41	1.00	1.00	1.00	
Landscape Laborer I	4.36	4.13	4.13	4.13	
Landscape Laborer II	2.65	2.31	2.31	2.31	
Landscape Laborer III	3.23	5.38	5.38	5.38	
Sub-Total	11.65	12.82	12.82	12.82	
Total	12.79	13.86	13.86	13.86	
Public Works					
Public Works Administration (MCE)					
Maintenance Superintendent	1.03	1.03	1.03	1.03	
Sub-Total	1.03	1.03	1.03	1.03	
Building Management (MCE)					
Landscape Foreman	0.70	0.73	0.73	0.73	
Landscape Laborer I	0.78	0.81	0.81	0.81	
Landscape Laborer II	0.10	0.08	0.08	0.08	
Landscape Laborer III	0.12	0.08	0.08	0.08	
Sub-Total	1.70	1.70	1.70	1.70	
Street Maintenance (MCE)					
Landscape Foreman	0.19	0.21	0.21	0.21	
Landscape Laborer I	0.41	0.45	0.45	0.45	
Landscape Laborer II	0.19	0.21	0.21	0.21	
Landscape Laborer III	1.26	1.28	1.28	1.28	
Sub-Total	2.05	2.15	2.15	2.15	

Department / Classification	Actual 2013-14	Adopted 2014-15	Amended 2014-15	Update 2015-16	Change from 2014-15 Amended
Street Landscaping (MCE)					
Landscape Foreman	0.89	0.99	0.99	0.99	
Landscape Laborer I	2.39	2.68	2.68	2.68	
Landscape Laborer II	2.18	2.17	2.17	2.17	
Landscape Laborer III	2.81	3.61	3.61	3.61	
Sub-Total	8.27	9.45	9.45	9.45	
Total	13.05	14.33	14.33	14.33	
GRAND TOTAL - CONTRACT POSITIONS	125.24	128.60	130.60	131.85	1.25

Fiscal Year 2015-16 Appropriations Limit

(Based on Fiscal Year 2014-15 Limit Adopted By City Council Resolution No.62-14)

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 FY 2015-16 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 FY 2015-16 the City of Dublin population growth of 5.24% was larger than the Alameda County population growth of 1.30% (based on the Price and Population Information provided by the California Department of Finance). Therefore, the adjustment calculation uses the City of Dublin population growth.

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 3.82%. The change in the assessed valuation compares the total change in assessed valuation to the amount related strictly to non-residential improvements. In March 2014, the Alameda County Assessor provided data related to FY 2014-15 changes in assessed valuation attributable to Non-Residential New Construction. The amount of the increase was \$11,391,429, or 0.77%. Therefore, the City of Dublin elected to use the change in 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 FY 2015-16 Appropriations Limit is \$270,028,591, as shown on the following page, while the FY 2015-16 Budget contains appropriations of \$55,147,881 that would be categorized as funded by proceeds of taxes. Therefore, the City’s appropriations subject to the Gann Limit are \$214,880,710 below the allowed amount calculated for FY 2015-16.

**CALCULATION OF FISCAL YEAR 2015-16 APPROPRIATIONS LIMIT
(Based on Fiscal Year 2014-15 Limit)**

A. Selection of Optional Factors

1. Change in Population – City vs. County.

Factors	1/1/2014	1/1/2015	% Increase
a. City of Dublin	51,614	54,316	5.24%
b. County of Alameda	1,571,371	1,591,732	1.30%

The City selected Factor 1a. City of Dublin population growth 5.24%

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

Factors	% Change
a. Change in State per Capita Personal Income	3.82%
b. Change in Non-Residential Assessed Valuation	0.77%

The City selected Factor 2a. Change in State per Capita Personal Income 3.82%

B. FY2015-16 Growth Adjustment Factor

Calculation of factor for FY2015-16 = X*Y = 1.0524*1.0382 = **1.0926**

$$X = \frac{\text{Selected Factor \#1} + 100}{100} = \frac{5.24 + 100}{100} = 1.0524$$

$$Y = \frac{\text{Selected Factor \#2} + 100}{100} = \frac{3.82 + 100}{100} = 1.0382$$

C. Calculation of Appropriations Limit

Fiscal Year 2014-15 Appropriations Limit	\$247,143,137
Fiscal Year 2014-15 Adjustment Factor	x <u>1.0926</u>
Fiscal Year 2014-15 Appropriations Limit	\$270,028,591