

Prepared By:

Colleen Tribby – Director of Administrative Services

Lisa Hisatomi – Assistant Director of Administrative Services

Jay Baksa – Financial Analyst

Renuka Dhadwal – Administrative Aide

Cover Picture Description: A guest at Splatter (Dublin's annual celebration of food, wine, and art), playing an art word game, thinks life is beautiful in The New American Backyard.



City of Dublin
CALIFORNIA



Adopted Budget

Fiscal Years 2018-19 and 2019-20

May 2018

Mayor – David Haubert
Vice Mayor – Melissa Hernandez
Council Member – Abe Gupta
Council Member – Arun Goel
Council Member – Janine Thalblum

City Manager – Christopher L. Foss
Assistant City Manager – Linda Smith

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ADOPTED BUDGET

Fiscal Years 2018-19 and 2019-20



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CITY MANAGER TRANSMITTAL LETTER

May 15, 2018

Honorable Mayor and City Council Members:

I hereby submit to you the City of Dublin's Fiscal Year 2018-19 and 2019-20 Adopted Budget, covering the beginning of a new two-year budget cycle.

Since Fiscal Year 2014-15, there have been three primary goals of the budget cycle: 1) Fully fund current City operations; 2) Continue funding future capital endeavors now, through the setting aside of specific reserves; and 3) Maintain adequate operating reserves over the long term. The short-term action items detailed in this letter and planned for in the budget numbers support these three goals and are in line with the City Council's recently-adopted Two-Year Strategic Plan.

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

Budget-In-Brief: Key Issues

Executive Summary

The Adopted Budget includes citywide revenues¹ of \$113.3 million in Fiscal Year 2018-19 and \$109.8 million in Fiscal Year 2019-20. Expenditure² proposals total \$109.4 million and \$110.8 million in Fiscal Years 2018-19 and 2019-20, respectively. The total citywide fund balance is projected at \$250.2 million, and \$249.2 million in Fiscal Years 2018-19 and 2019-20, respectively. All fund balances are budgeted in the positive, with the exception of the Measure B grant fund, which is reimbursed after expenditures are incurred, and the energy efficient capital lease fund, which is paying off the capital lease debt service on the City's solar equipment.

The Adopted General Fund Budget is balanced in both years, with a projected addition to reserves of \$3.5 million in the first year, and \$6.1 million in the second year. Though Property Tax continues to show growth in both years, Sales Tax is projected lower due to flattening in the current year and the expectation of a recessionary hit over the next two years. Development Revenue is also decreasing. On the expenditure side, a budget reduction of roughly \$340,000 in personnel costs is projected in Fiscal Year 2018-19 as the net result of a decrease in position allocation, increased PERS costs, and significant savings in retiree health costs. Contracted Services costs (Police, Fire and Maintenance) continue to rise, increasing 6.2% and 2.5% in the first and second year, respectively.

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

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



10-Year Forecast and Fiscal Sustainability

As discussed with the City Council at its March 20, 2018 meeting, the 10-Year Forecast projects a General Fund deficit by Fiscal Year 2024-25 (\$1.4 million), which is one year later than was reported to the City Council during the Strategic Planning meeting in February 2018. The Forecast serves as the foundation for the Fiscal Year 2018-19 Adopted Budget; accordingly, departmental budgets were held flat and, in many cases, reduced where controllable.

In addition, on February 20, 2018 the City Council received a report from the Fiscal Sustainability Task Force that included potential methods for reducing costs and increasing revenues, and recommended certain policy statements that may help guide efficiencies in operations and promote financial transparency. The aim of the report is to serve as an advisory document when considering future budget proposals.

Rising Cost of Contracted Services

The rising cost of contract services (which make up 64% of the total General Fund Operating Budget) is one of the primary factors in the projected operating deficit. Contracts for police, fire, and maintenance services will rise 4.5%, 5.8%, and 6.8%, respectively, in fiscal year 2018-19 Adopted Budget. Much of the public safety increases are related to salary and benefit provisions (as opposed to significance increases in personnel), which are typical to the nature of the work, whereas the increase in maintenance costs is related to adding inventory (ex. new parks) to the City's list of assets to be maintained.

Staff works in partnership with the Alameda County Sheriff's Office and the Alameda County Fire Department each year to contain costs. Since the City Council heard the Preliminary Budget report in March 2018, Staff concluded discussions with the Alameda County Sheriff's Office, and was able to incorporate two additional deputies into the contract for the same original budget amount. This reflects an ongoing focus on ensuring long-term public safety needs.

Short-Term Priorities and Factors

The following is a discussion of the short-term considerations addressed in the Adopted Budget.

1. Use the anticipated surplus in the current year and in the Adopted Budget cycle to prepare for a potential forecast deficit

In the last year, the City utilized a budget surplus to set aside new General Fund reserves for the following:

- Public Safety: \$1.6 million
- Economic Development: \$1 million new funding, \$2 million total
- Catastrophic Loss: \$2.6 million new funding, \$13.9 million total
- Service Continuity: \$150,000 new funding, \$3.2 million total
- Pension Rate Stabilization: \$2 million
- Chevron Energy Lease Payoff: \$5.2 million
- HVAC Replacement: \$1 million

In June 2018, Staff will again be proposing to the City Council that the surplus anticipated at the end of the current Fiscal Year be shifted appropriately to contingency reserves and/or be used to pay down unfunded liabilities.

2. Continue work on the action items that support the fiscal sustainability initiative

At the Strategic Planning meeting of February 3, 2018, the City Council reaffirmed its commitment to long-term fiscal sustainability. Staff continues to work on specific “focus areas” identified in the 2015 Strategic Planning Update as they remain relevant today. Below is the list of action items discussed at that meeting, with related goals for the Adopted Budget period.

Focus Areas

- Development of a Preventative Maintenance Plan: Staff is preparing to complete the second phase of the preventative maintenance plan, which includes completing an inventory and condition assessment of all City assets. During this budget cycle Staff will also complete an evaluation of asset management software and propose a services agreement for the City Council’s consideration.
- Reinvestment in Existing Facilities/Infrastructure: In addition to continuing existing reinvestment projects, such as the Dublin Sports Grounds Rehabilitation and the Public Safety Complex, the City will also undertake the following: HVAC and Roof Replacement at the Civic Center, Financial System Replacement, and Mape Memorial Park Playground Replacement.
- Evaluate Cost Recovery and Pricing Policy for Services/Maintenance: The User Fee Study is in draft form and will be ready for City Council consideration before June 30, 2018.
- Develop Performance Measures/Metrics: During Fiscal Year 2017-18 the City created the Budget Analyst position (replacing an Information Technician in the Administrative Services Department) who will implement and manage departmental performance measures during the next budget cycle.
- Reevaluate Internal Service Funds (ISFs) and Fund Balance Priorities: The Adopted Budget includes \$1 million in General Fund contribution to the Internal Service Fund for Equipment Replacement, to be used to fund maintenance and upgrades on City assets including software and seed funding for projects.
- Assess the City’s Unfunded Liabilities (Retirement Benefits): The Adopted Budget fully funds increased PERS costs and includes an additional \$1 million funding to further reduce the City’s retirement liabilities.
- Discuss Strategies for New/Increased Revenue Streams: The Fiscal Sustainability Task Force Report contains recommendations to increase revenues, including addressing cost recovery city wide (and with an emphasis on Parks and Community Services fees), evaluating potential efficiencies and staffing models at The Wave, increasing economic development efforts, and placing a sales tax revenue measure before voters. Staff will consider these recommendations during future updates of the 10-Year Forecast.

3. Continue current high standard of maintenance in City parks and facilities

The Adopted Budget includes a cost and services proposal by MCE, the City's maintenance provider. The budget proposal incorporates new inventory, which includes Fallon Sports Park Phase II, Sean Diamond Park, Jordan Ranch Neighborhood Park, Clover and Sunrise Parks, and The Wave, the maintenance of which will be fully transitioned to the City as the project is accepted. The new parks and facilities inventory requires an increase of \$329,414 (6.8%) in Fiscal Year 2018-19. Staff worked with MCE to keep the proposal flat in the second year.

4. Initiate and/or complete key capital improvement projects

The Adopted 2018-2023 Capital Improvement Program (CIP) Budget addresses several new large-scale City-built facilities, parks, and streets projects that will be significant to the community. The new projects will impact the City's ongoing maintenance and replacement budgets. The separate CIP document contains a description of all projects, current and planned, in the next five years. The following is a highlight of new projects.

A **third phase to Fallon Sports Park** (\$10.4 million from Public Facility Fees) is included in the CIP and addresses the design and construction of the remaining 14 acres of Fallon Sports Park, referred to as the Upper Terrace. At the Strategic Planning Session of February 3, 2018, the City Council asked that Fallon Sports Park Phase 3 be included in the five-year CIP and to revisit the proposed facilities assumed in that phase to include field space for emerging sports, such as cricket. It is currently unknown what affect the program changes in the third phase will have on the overall costs, either positive or negative. Therefore, with the current revenue and expenditure assumptions in the five-year Public Facility Fee cash flow, inclusion of this project will potentially result in the City moving other parks and facility projects using Public Facility Fees to future years.

The **Cultural Arts Center**, included in the CIP beginning in Fiscal Year 2020-21, renovates a 13,000-square-foot space on the first floor of Civic Center currently occupied by Dublin Police Services. The improved facility will offer cultural, educational and social opportunities for the community, potentially including a gallery and theater space, art and music classrooms, a dance studio, a digital arts production space, a conference room, workspaces, and outdoor patios. The budget is \$5.6 million, funded by Public Facility Fees funds. As stated in the previous paragraph, the funding for this project is largely dependent on the decision about funding Fallon Sports Park and the ultimate improvements included in the Upper Terrace.

The new Five-Year CIP also includes several new community parks to its inventory, including **Don Biddle Community Park**, formerly known as the Dublin Crossing Community Park. This is a 30-acre park site that will include playgrounds, picnic tables, and secluded space for informal family picnics as well as facilities for group picnics. There will be open space for informal sports, games and activities, and facilities for baseball, soccer, tennis, volleyball, and basketball. The first phase should begin construction in spring 2019. The Developer is responsible for project costs up to \$12.9 million, with the City responsible for reimbursing costs that exceed that amount. City funding will come from Public Facility Fee funds.

The **Dublin Sports Grounds Rehabilitation Project** (funded by \$2 million from the General provides for the design and construction of an all-abilities, all-inclusive playground, restroom facility, picnic area, and pathways to provide improve accessibility to park features and fields. Project design will commence in 2018 with construction anticipated to begin in 2019.

Other projects in the CIP requiring the use of the Public Facility Fees Fund (should funding be available) include:

- **Wallis Ranch Community Park:** 8.85 acres in the Wallis Ranch development with a play area, picnic facilities, turf area, natural area, restrooms, pathways, lighting, and irrigation and landscaping (\$3.5 million);
- **Library Tenant Improvements Project:** renovation of 5,150 square feet of currently unoccupied space within the building for both library and community use (\$1.7 million)
- **Jordan Ranch Neighborhood Square:** 2.0 acres in the Jordan Ranch development (\$1.4 million)

It is not anticipated that funding (cash flow) will be available during this period for the projects listed in the paragraph above, unless the City Council chooses to modify the expenditures/project for Fallon Sports Park.

Finally, the City is planning for another major street widening and improvement project, in addition to the various major street projects currently underway. The **Tassajara Road Improvements – North Dublin Ranch Drive to Quarry Lane School Project** provides for design and construction to complete the street improvements for Tassajara Road, including a four-lane arterial standard, with bike lanes, sidewalks, landscaped median, storm water treatment areas, and other associated street improvements. The \$5.9 million project is funded by Special Revenue Funds and Traffic Impact Fees.

Fiscal Year 2018-19 Budget: The Details

REVENUES

Citywide revenues total \$113.3 million in Fiscal Year 2018-19 (including internal service funds and excluding transfers in), representing a decrease of \$24.1 million from the Fiscal Year 2017-18 Amended Budget. This is due to the receipt in the current year of grant reimbursements and development impact fees that are not anticipated in Fiscal Year 2018-19.

Total General Fund revenues are budgeted at \$86.5 million, an increase \$243,000 over the Fiscal Year 2017-18 Amended Budget.

Highlights:

- Property Taxes and Sales Taxes are the City's largest ongoing revenue sources, accounting for 57% of total governmental fund revenues in FY 2018-19.
- General Fund revenues are increasing \$3.3 million, due to gains in Property Tax, Charges for Services (recreation program revenue), and Other Revenue (Community Benefit Payments).
- Revenue from the new Emerald Glen Recreation and Aquatics Complex will be offset by operational expenditures, requiring a General Fund subsidy of \$1.16 million in Fiscal Year 2018-19.
- \$641,000 in Community Benefit payments from development are anticipated in FY 2018-19.
- Development revenues in the General Fund will decline by \$1.5 million, as the current year budget includes a \$922,000 increase in projected development revenues. These estimates are based on the activity in existing projects in the current year, versus the number of units waiting to be completed for each project.
- Grant funding is decreasing by a net \$12.9 million in Fiscal Year 2018-19, due primarily to the removal of Measure BB funds (\$12.5 million) anticipated in the current year that have been used to fund the planned Dougherty Road widening and improvements.



OPERATING EXPENDITURES

The Fiscal Year 2018-19 Adopted Budget totals \$109.4 million in all funds (including internal service fund purchases and excluding transfers out). This is made up of operating appropriations of \$91.6 million, and CIP appropriations of \$17.8 million. Additionally, the City will incur \$4.9 million in Internal Service Fund costs, which include equipment purchases, Information Technology costs, and debt service on the City's capital lease for solar equipment.

The Fiscal Year 2018-19 General Fund operating budget, excluding transfers to capital improvement projects, totals \$76.7 million, and is in a surplus position, with ongoing revenues covering ongoing expenditures by \$9.8 million. Most operational departmental expenditure budgets are adjusted each year in a relatively consistent manner, that is, they change with CPI adjustments, or are increased by another specific known factor.

Examples are:

- Personnel costs are driven by the provision of salaries and benefits as approved by the City Council (most recently in Spring 2015). Pension and retiree health rates are set by CalPERS and actuaries. The Adopted Budget incorporates the City's most recently increased rates and includes an additional lump sum payment towards the pension liability, as discussed below.
- Supplies and Services and Capital Outlay budgets remain generally static across departments, unless there are one-time planned purchases, such as for new software, or new subscriptions or services. The Adopted Budget contains a reduction of \$240,000 over the prior year Adopted Budget.

Highlights:

Personnel

The two-year budget reflects an updated position allocation plan, projected salaries, health rates, and retirement benefits. Total personnel costs are projected to decrease \$342,939 (1.8%) in the first year and increase \$856,461 (4.7%) in the second year. This is due primarily to the elimination of a city position in the first year, and PERS and group health increases in the second year.

Due to CalPERS lowering the discount (or expected earnings rate) from 7.5% to 7.0%, participating agencies will experience increased contributions and an increased pension liability. For the City of Dublin, this translates to an increase in pension payments by \$289,820 in Fiscal Year 2018-19, and another \$275,756 in Fiscal Year 2019-20. Under the old discount rate model, Staff expected the City contribution to reach \$1.7 million by Fiscal Year 2020-21; with the new rate, the City's contribution will reach \$2.3 million by then, increasing to \$2.6 million by Fiscal Year 2024-25. These increases have been incorporated into the 10-Year Forecast.

While pension payments have increased, retiree health payments are decreasing significantly, due to the City's capping of the benefit plan for new hires (after January 1, 2016). Staff had initially projected savings of \$4.0 million over 15 years, but with nearly a quarter of the City workforce turning over in the last two years, the savings from the capped benefit are being realized earlier than anticipated. Staff now expects savings of \$6.9 million over the same 15-year period.

Contracted Services Costs

The City contracts for public safety (Police and Fire), maintenance (MCE), development and other miscellaneous services. In Fiscal Years 2018-19 and 2019-20, total contract services make up 64% of the overall General Fund expenditure budget. Public Safety contract costs make up 42% of the total operating budget.



The following table shows changes to contracted services costs in the General Fund, with details shown in the General Fund Section of this document. Budget increases incorporate cost-of-living adjustments in Public Safety, and new inventory added to the service contract for maintenance. In addition, since the Preliminary Budget presentation in March 2018, the City Manager concluded contract negotiations, the result of which was the **addition of two deputies to Dublin Police Services** beginning in Fiscal Year 2018-19, with no change to the preliminary contract amount.

| Contracted Services Detail | Adopted 2017-18 | Amended 2017-18 | Proposed 2018-19 | \$ Change from PY | % Change from PY | Projected 2019-20 | \$ Change from PY | % Change from PY |
|----------------------------------|----------------------|----------------------|----------------------|----------------------|------------------------|----------------------|----------------------|---------------------|
| Police Services | 18,259,770 | 18,259,770 | 19,078,235 | 818,465 | 4.5% | 20,145,891 | 1,067,656 | 5.6% |
| Fire Services | 12,402,322 | 12,407,822 | 13,125,673 | 723,351 | 5.8% | 13,813,253 | 687,579 | 5.2% |
| Maintenance Services (MCE) | 4,829,511 | 4,833,011 | 5,158,925 | 329,414 | 6.8% | 5,158,925 | - | 0.0% |
| Development | 5,778,312 | 7,961,870 | 5,921,048 | 142,736 | 2.5% | 5,904,334 | (16,713) | -0.3% |
| Other Contracted Services | 4,734,513 | 3,471,445 | 5,589,089 | 854,576 | 18.0% | 5,065,631 | (523,457) | -9.4% |
| Total Contracted Services | \$ 46,004,428 | \$ 46,933,918 | \$ 48,872,970 | \$ 2,868,542 | 6.2% | \$ 50,088,034 | \$ 1,215,065 | 2.5% |

RESERVES

Total General Fund reserves are projected at \$125.6 million at the end of Fiscal Year 2018-19, an increase of \$3.5 million over Fiscal Year 2017-18. The unassigned/available cash flow reserve is projected at \$45.0 million, before any designation by the City Council to specific Committed reserves, and before Staff completes the necessary accounting adjustments to reserves at the end of the current fiscal year. The City Council will make reserve designations during the City Council meeting of June 19, 2018.

2018-2023 Capital Improvement Program

The 2018-2023 CIP totals \$79.9 million over the five-year period. The Adopted General Fund contribution for the CIP period is \$7.5 million, primarily for the Civic Center HVAC and Roof Replacement (\$2.0 million), the Financial System Replacement (\$1.8 million), Dublin Sports Grounds Rehabilitation (\$1.7 million), the Stormwater Trash Capture Project (\$1 million), and other miscellaneous projects totaling \$1 million.

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

CIP Expenses, All Funds

| FINANCING | 2018-2019 | 2019-2020 | 2020-2021 | 2021-2022 | 2022-2023 | Five-Year Total |
|---|---------------------|---------------------|---------------------|---------------------|--------------------|---------------------|
| General Fund | \$5,243,000 | \$1,952,999 | \$108,000 | \$108,000 | \$108,000 | \$7,519,999 |
| Special Revenues | \$4,045,695 | \$2,861,818 | \$2,673,000 | \$2,543,000 | \$2,543,000 | \$14,666,513 |
| Special Revenue - Assessment Districts | \$337,090 | \$37,090 | \$37,090 | \$38,700 | \$38,700 | \$488,670 |
| Special Revenue - Public Art Fund | \$79,990 | \$329,520 | \$159,990 | | | \$569,500 |
| Traffic Impact Fees | \$3,055,950 | \$5,586,580 | \$7,458,120 | | | \$16,100,650 |
| Public Facilities Fees | \$3,881,202 | \$4,574,904 | \$9,105,595 | \$8,554,841 | \$1,660,000 | \$27,776,542 |
| Internal Service Funds | \$1,184,100 | \$425,000 | \$20,000 | \$1,000,000 | | \$2,629,100 |
| Other Agency | \$385,000 | | | | | \$385,000 |
| Developer-Built | \$9,748,918 | | | | | \$9,748,918 |
| TOTAL FINANCING | \$27,960,945 | \$15,767,911 | \$19,561,795 | \$12,244,541 | \$4,349,700 | \$79,884,892 |

Highlights:

Below is a list of projects over \$1.0 million with new anticipated funding in the next five years, with the funding sources indicated. The cost listed does not include existing budgets in Fiscal Year 2017-18. Those details can be found in the separate CIP document.

General Improvements

- Cultural Arts Center: \$5.6 million (Public Facility Fees)
- Civic Center HVAC and Roof Replacement: \$3.4 million (General Fund, ISF)
- Library Tenant Improvements: \$1.7 million (Public Facility Fees)
- Financial System Replacement: \$2.5 million (General Fund, ISF)

Parks

- Don Biddle Community Park: \$13.9 million (Developer-built, Public Facility Fees)
- Moller Ranch Neighborhood Square: \$1.1 million (Developer-built)
- Dublin Sports Grounds Rehabilitation: \$1.7 million (General Fund)
- Fallon Sports Park Phase III: \$10.4 million (Public Facility Fees)
- Wallis Ranch Community Park Phase I: \$3.5 million (Public Facility Fees)
- Jordan Ranch Neighborhood Square: \$1.4 million (Public Facility Fees)

Streets

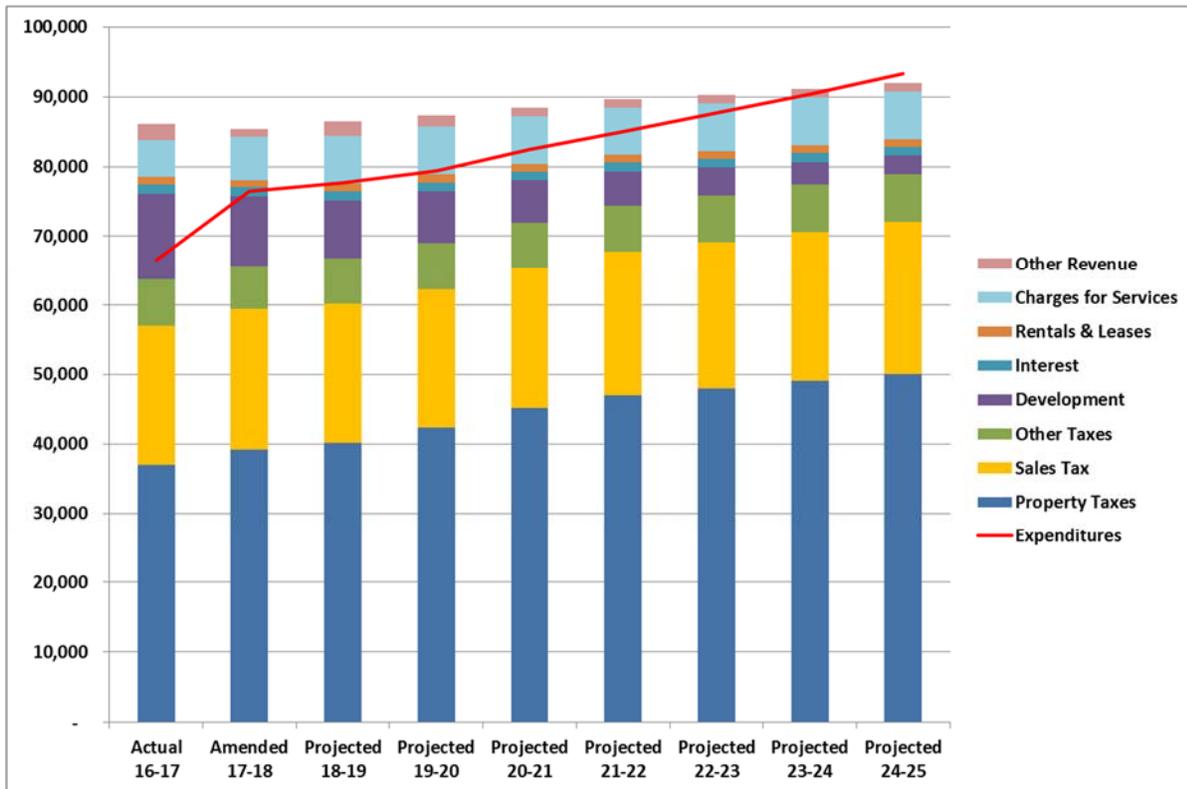
- Tassajara Road Realignment and Widening: \$7.9 million (Special Revenue Funds, Traffic Impact Fees)
- Annual Street Resurfacing: \$10.1 million (Special Revenue Funds)
- Dublin Boulevard Extension: \$2.8 million (Special Revenue Funds, Traffic Impact Fees)
- Citywide Bicycle and Pedestrian Improvements: \$2.2 million (General Fund, Special Revenue Funds, Traffic Impact Fees)
- Tassajara Road Improvements – North Dublin Ranch Drive to Quarry Lane School: \$5.9 million (Traffic Impact Fees)
- Stormwater Trash Capture: \$1.1 million (General Fund, Special Revenue Funds)

10-Year General Fund Forecast

As discussed above, while the General Fund operating budget is balanced in the two-year budget period, the 10-Year Forecast shows a projected operating deficit of \$1.4 million in Fiscal Year 2024-25, as illustrated in the table below.



10-Year Forecast (\$ in thousands)



In developing the Forecast, Staff continued the practice of conservatively projecting revenues, and growing expenditures using historical information. While predicting economic health in the long term is challenging, we believe the forecast is a fair representation of the City’s potential financial future. The following are the assumptions used in the Forecast:

REVENUES

Property Tax

- CPI adjustment: 2% increase (out of a maximum of 2%) on all existing non-Prop 8 homes throughout Forecast.
- Transfer of ownerships: growth based on historical averages.
- Prop 8 recapture: minimal increase due to large Prop 8 recapture already occurring.

Sales Tax

- Growth factor: 2.0% from FY 2020-21 onward.
- No new large sales tax generators included.
- All sharing agreements have been factored in with the last agreement projected to finish in FY 2022-23.

Development Revenues

- The overall long-term trend shows double-digit percent declines starting in FY 2020-21, flattening out as build-out approaches.
- FY 2018-19 development revenues are projected to be 9.6% of total revenue (\$8.3 million).
- FY 2024–25 development revenues are projected to be 2.9% of total revenue (\$2.7 million).

Charges for Services

- Charges for Services are held flat from FY 2019-20 onward.

EXPENDITURES

Personnel

- No new positions added beyond recommended positions in FY 2019-20
- COLA: up to 3% annually; Merit Pay: up to 3% annually, beginning Fiscal Year 18-19
- Benefit increases according to actuarial estimates (increased PERS rates incorporated, along with decreased retiree health costs)

Contracted Services

- Annual increase to Police Services Costs: 5.0%
- Annual increase to Fire Services: 4.0%
- Annual increase to Maintenance Services: 4.0%
- Annual increase to all other: 4.0%

Preventative Maintenance

- \$1.0 million per year beginning FY 2018-19

OTHER CONSIDERATIONS

While revenue estimates in the forecast are arguably conservative, it is important to note those items *not included* in the current version of the forecast:

Recession Scenario

Staff has made certain assumptions about the potential effects another recession will have on the City's revenue sources, and consequently the City's ability to deliver core services. It is estimated that, in a downturn consistent with that of 2008, the City could lose a cumulative \$4.8 million in Property Taxes and Sales Taxes alone, over a one-to-two-year period. The loss would likely be one-time, but it would create a new baseline for those revenue streams, which would require a prolonged recovery period.

Public Safety Services to Maintain Service Levels with Community Growth

While two new deputies have been added to the Dublin Police Services staffing allocation, Staff recognizes the potential need for more officers as the community nears build out and will continue to highlight this during the updates to the 10-Year Forecast.

General Fund Contribution to Capital Projects

The Forecast does not assume use of the General Fund, other than those included in the current Five-Year CIP, for new capital projects, such as reinvestment projects or other annual streets projects. In that scenario, projects could only be funded by Special Revenue Funds, such as Gas Tax, which can also be volatile to changes in the economy. The General Fund does currently have a reserve balance of \$3.9 million for Non-Streets Projects, which could be utilized in a deficit position, but any contribution from the General Fund beyond that would be limited.



Conclusion

Since the recession of 2009, the City has been fortunate to experience healthy growth in our major ongoing revenue categories. We have fully funded City operations, opened new parks and facilities, and supplemented the City's reserves. As we prepare for the future, we recognize that the pace of revenue growth is not sustainable, and our contracted operational costs will continue to rise. As such, we remain committed to finding budget solutions that will ensure the long-term fiscal health of this organization.

I want to thank the City Council for its leadership and guidance during another budget cycle that addresses the City's short- and long-term priorities. I also want to thank the City of Dublin Staff for their commitment to providing an excellent level of service to the community.

Respectfully,

A handwritten signature in black ink, appearing to read "Chris Foss", written in a cursive style.

Christopher L. Foss
City Manager



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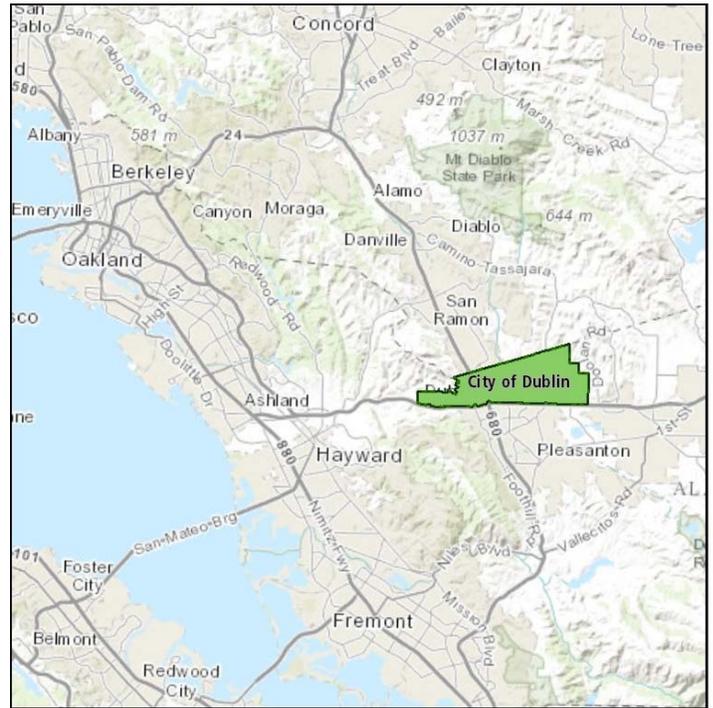


City of Dublin Profile

Overview

The City of Dublin is located in the East Bay of the San Francisco Bay Area and is approximately 30 miles east of San Francisco and approximately 30 miles northeast of the Silicon Valley. Dublin is one of five communities that comprise the Tri-Valley region. According to the California Department of Finance, the population in the City of Dublin is 61,514 excluding group quarters, as of January 1, 2018.

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



Crossroads of the Bay Area

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

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

Building a Community in 1835 and Beyond

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

In 1850, Michael Murray and Jeremiah Fallon came to this area from Ireland. They purchased 1,000 acres of land from Jose Amador and built homes for their families. The area began to grow as many people

settled in the area. In 1867, Alameda County was created from parts of Contra Costa and Santa Clara counties. Both Murray and Fallon served on the Alameda County Board of Supervisors.

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

Modern Day

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

Over the 36 years, Dublin has emerged as a dynamic, thoughtfully planned community. Home to a wide mix of quality housing and two pedestrian-oriented transit districts, Dublin is poised for continued prosperity. The community has continued to maintain its small-town character and has become increasingly diverse. Its strong business climate, new and high-performing schools, planned neighborhood developments, and award-winning parks and facilities, have contributed to a high quality of life for its residents and businesses.

Employment

There are an estimated 22,327 jobs in Dublin with seven industry sectors accounting for the majority of employment. Currently, the leading industries in Dublin are³:

| Industry | % |
|--|-----|
| Retail Trade | 23% |
| Accommodation and Food Services | 12% |
| Administrative and Support (including Waste Management and Remediation Services, Public Administration and Other Services) | 12% |
| Health Care and Social Services | 9% |
| Manufacturing | 8% |
| Information | 8% |
| Construction | 7% |

The regional labor market is in good health, according to East Bay Economic Development Alliance’s *East Bay Economic Outlook 2017-2018*, which reported the East Bay experiencing a strong job market along with healthy business and consumer spending activity. The East Bay’s labor market continues to post steady gains and is poised for further growth in 2018. Growing industries in the East Bay include Government, Health Care, Leisure and Hospitality, Retail Trade, Professional, Scientific and Technical, Manufacturing and Construction.

³ Claritas - Pop-Facts Premier 2018

According to the State Employment Development Department Labor Market Information Division, Dublin has a workforce of 30,000 people, and an unemployment rate of 1.8%, which is lower than Alameda County’s 3.0% unemployment rate.⁴ Almost 80% of the labor force are in white collar jobs. The most common civilian employment sectors for Dublin residents (regardless of the location where they work) are listed in the table below:

| Top Workforce Sectors | % |
|------------------------------------|-----|
| Management | 17% |
| Computer/Mathematical | 12% |
| Office/Administrative Support | 12% |
| Sales/Related | 10% |
| Business/Financial Operations | 8% |
| Healthcare Practitioner/Technician | 5% |

The jobs-housing balance in Dublin remains healthy at 1.2 jobs per household. According to Census QuickFacts, the median household income in 2016 in Dublin (\$137,726) was similar to the Tri-Valley as a whole and higher than Alameda County (\$79,831) and California overall (\$63,783). A listing of top City employers may be found in the Appendix of the Budget document.

Schools

The Dublin community is served by the Dublin Unified School District (DUSD). DUSD has seven elementary schools, two middle schools, one traditional high school and one continuation high school, as well as an adult education program. Plans for additional school facilities are underway, including construction of Cottonwood Creek School/Park in the Jordan Ranch subdivision scheduled for opening in fall 2018.

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

Parks and Community Services

The City of Dublin is renowned for its parks and recreation facilities. There are 20 neighborhood and community parks that serve the variety of outdoor needs in the community. Additionally, the City boasts a significant open space and trail system for those that walk, run, hike and bike throughout the community. As new neighborhoods develop, additional parks and facilities will be built to meet the needs of Dublin residents. The community parks include amenities such as children’s play equipment, sports fields and courts, picnic areas, dog parks, swimming pools, bocce ball courts, trails, large grass areas for informal play or sports activities. Park improvements in fiscal years 2018-19 and 2019-20 that will be in design or construction are: Clover and Sunrise Park, Don Biddle Community Park, Moller Ranch Park, and all abilities playground at Dublin Sports Grounds.

In addition to City parks, trails and facilities, the East Bay Regional Park District operates several parks/open spaces facilities in and around Dublin, including the Dublin Hills Regional Preserve and the

⁴ Monthly Labor Force Data for Cities and Census Designated Places (CDP) preliminary data for December, 2017.

Iron Horse Trail. The District has trails for hiking, horseback riding, water enjoyment, and multiple regional amenities.

Public Transportation

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

Structure of Government

City Council – Five Members, Elected at-large

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

City Manager – Appointed by City Council

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

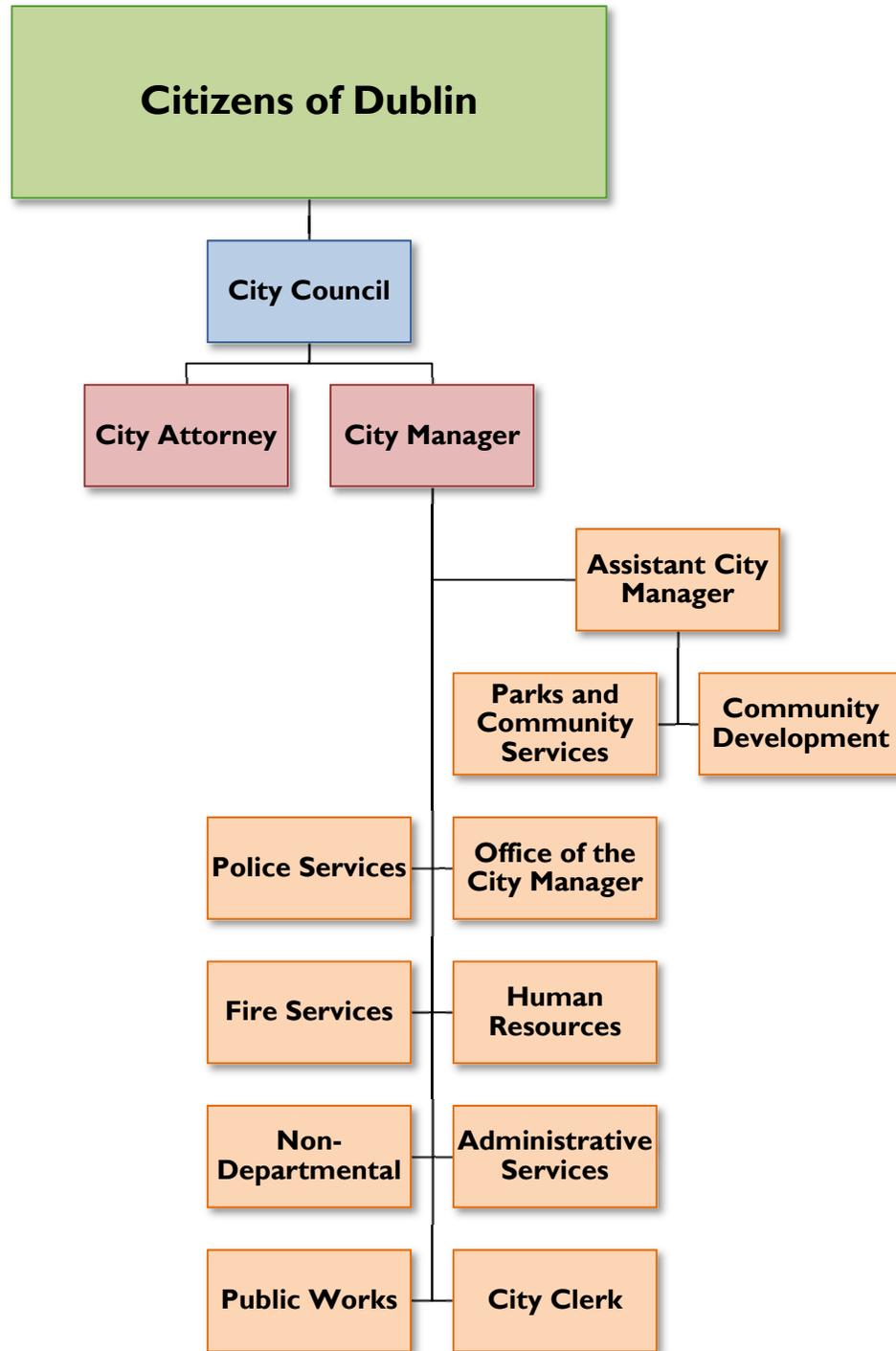
City Attorney – Appointed by City Council

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

Organizational Chart

FY 2018-19 and 2019-20

Chart 1 | **Organizational Chart**



Budget Document and Process

Budget Accounting

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

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

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

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

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

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

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

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



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

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

MAJOR BUDGET CATEGORIES

REVENUES

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

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

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

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

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

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

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

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

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

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

Transfers In – Internal transfers from another fund.



EXPENDITURES

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

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

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

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

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

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

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

Transfers Out – Internal transfers to another fund.



Two-Year Budget Process and Timeline

Year 1 Cycle

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

Year 2 Cycle

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



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Fund Definitions

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

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

- **Governmental Funds** – Account for activities which are primarily tax-supported operations or other mandatory payments and are virtually unique to government. Fund types are:
 - **General** – primary operating fund; accounts for all financial resources of the City except those required to be accounted for in another fund. Use of these funds is discretionary in accordance with City Council policies, and State and local laws.
 - **Capital Project** – accounts for the improvement, construction or acquisition of fixed assets such as buildings, facilities, equipment and roads.
 - **Debt Service** – accounts for principal and interest of long-term debts.
 - **Special Revenue** – accounts for the use of revenues that are legally restricted to expenditures for specific purposes.
 - **Permanent** – accounts for funds in which only interest earnings, and not principal amounts, are expendable. The City does not use this type of fund.

- **Proprietary Funds** – Account for activities that are primarily funded by income from operations resulting from voluntary payments for goods and services provided to users. Fund types are:
 - **Internal Service** – used for operations serving other funds or departments within the government on a cost-reimbursement basis.
 - **Enterprise** – Accounts for operations financed and operated similar to business activities, and services rendered to the general public on a fee basis. The City does not use this type of fund.

- **Fiduciary Funds** – Account for resources held by a governmental entity in a trustee or agency capacity for the benefit of others, and which cannot be used to support the governmental entity. Fund Types are:
 - **Agency** – accounts for assets held by the City in a custodial capacity and paid to other individuals or organizations (ex. assessment districts).
 - **Trust** – accounts for assets held by other parties (i.e., Pension or Retiree Health Trust).

- **Major Funds vs. Non-Major Funds** – The General Fund is always a major fund. Other major funds have total assets, liabilities, revenues, or expenditures/expenses that are: 1) 10% or more of the corresponding element, excluding extraordinary items, for all funds of that type; and 2) at least 5% of the corresponding element total for all governmental and enterprise funds combined. All other funds are classified as non-major, unless the City deems a certain fund of interest or important to financial statements.



CITY OF DUBLIN MAJOR FUNDS

Governmental Funds

1. General Funds

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

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

- a. **General Improvements Capital Projects (3300)**
- b. **Community Improvements Capital (3400)**
- c. **Parks Capital Projects (3500)**
- d. **Streets Capital Projects (3600)**
- e. **Public Facilities Impact Fees (4100)** – only for new parks and facilities
- f. **Fire Impact Fees (4201)** – only for fire capital expansion projects
- g. **Traffic Impact Fee Funds (4300)** – only for street and highway projects
- h. **Dublin Crossing Funds (4400)**

3. Special Revenue Funds

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

CITY OF DUBLIN NON-MAJOR FUNDS

Governmental Funds

1. Special Revenue Funds

- a. **ACTC Sales Tax: Bike and Pedestrian (2205)** - Accounts for an Alameda County Transportation Commission (ACTC) voter approved increase in sales tax use for bike and pedestrian related projects.
- b. **ACTC Sales Tax: Local Streets (2204)** - Accounts for an Alameda County Transportation Commission (ACTC) voter approved sales tax used for improvements made to streets and roads.
- c. **ACTC Vehicle Registration Fee Fund (2212)** - Accounts for an Alameda County Transportation Commission (ACTC) voter approved increase in vehicle registration fees that is distributed by ACTC and designated to be used for street and road system maintenance.
- d. **Road Maintenance & Rehabilitation Account (2220)** – Accounts for Senate Bill 1 that increases gasoline and diesel taxes and vehicle registration fees to fund for basic road maintenance, rehabilitation, and critical safety projects on local streets and roads.
- e. **Box Culvert Maintenance Fund (2322)** - Accounts for the funds designated for the maintenance and repairs of box culvert in East Dublin.



- f. **Small Business Fund (2601)** – Accounts for the economic benefit payments from Amador Valley Industries to support the operations of the City’s Small Business Assistance Program.
- g. **Community Facilities District No. 2017-1 (2710)** – Accounts for revenues and expenditures of Dublin Community Facilities District 2017-1 for maintenance services, located in the Dublin Crossing development.
- h. **Cable TV Facilities Fund (2811)** - Accounts for Cable TV Facilities fees collected from Cable Television providers and passed through to the City for local cable television, as allowed under State and Federal franchising laws.
- i. **Community Development Block Grant (CDBG) Fund (2903)** - Accounts for grants and expenditures related to the Federal Community Development Block Grants received.
- j. **Congestion Management Agency (2208)** – Accounts for funding from federal Surface Transportation Program (STP), federal Congestion Mitigation & Air Quality Program (CMAQ), and State Transportation Improvement Program via Alameda County Transportation Commission.
- k. **East Bay Regional Park District Fund (2402)** - Accounts for grant funds received from the East Bay Regional Park District via Measure WW, which continued funding for local agencies to preserve open space for recreation and wildlife habitat.
- l. **Emergency Medical Services (EMS) Special Revenue Fund (2109)** - Accounts for Supplemental Paramedic Special Assessment and First Responder Advanced Life Support (FRALS) reimbursements from the Alameda County to fund the costs of providing emergency medical services.
- m. **Enforcement Grants (2111)** - Accounts for miscellaneous grants received for police expenditures not reported in other funds.
- n. **Federal Asset Seizure Fund (2107)** - Accounts for the receipts and expenditures of the Federal asset seizure funds.
- o. **Federal Transportation Grant (2202)** - Accounts for the revenue received from the U.S. Department of Transportation under the Safe, Accountable, Flexible, and Efficient Transportation Equity Act fund.
- p. **Garbage Service Fund (2303)** - Accounts for the use of funds received which are levied by the County on behalf of the City for residential garbage and recycling services.
- q. **Highway Safety Traffic Reduction Bond (2210)** - Accounts for the receipts of State grants for local streets and road improvements funded by a statewide bond.
- r. **HCD Housing Related Park Grant (2904)** - Accounts for a Housing-Related Parks (HRP) grant funding from the Department of Housing and Community Development pursuant to the Housing and Emergency Shelter Trust Fund Act of 2006 (Proposition IC).
- s. **Landscape Districts Funds** – Accounts for revenue and related expenditure of landscape districts within the City:
 - Stagecoach 1983-2 Fund (2702)
 - Dougherty Road 1986-1 Fund (2703)
 - Santa Rita Road 1997-1 Fund (2704)
- t. **Local Recycling Programs Fund (2304)** - Accounts for locally derived funds collected for a commercial organic and recycling program, and retained by the City at the end of the franchise held by Waste Management Inc. These funds are independent of the funds distributed by StopWaste.org pursuant to the Alameda County Recycling Measure.
- u. **Measure BB - Bike and Pedestrian (2215)** – Accounts for a direct distribution of an Alameda County Transportation Commission (ACTC) 2014 voter-approved increase in sales tax used for improvements on bike and pedestrian projects.



- v. **Measure BB - Grants (2217)** - Accounts for Alameda County Transportation Commission (ACTC) discretionary funding (versus direct funding) from 2014 voter-approved increase in sales tax used for improvements on bike and pedestrian projects.
- w. **Measure BB – Local Street (2214)** – Accounts for a direct distribution of an Alameda County 2014 voter-approved increase in sales tax used for improvements on streets and roads.
- x. **Measure B - Grants (2216)** – Accounts for Alameda County Transportation Commission (ACTC) discretionary funding from 2014 voter approved increase in sales tax used for improvements on streets and roads.
- y. **Measure D Recycling Fund (2302)** - Accounts for the use of funds received from the Alameda County Waste Management Authority (Stopwaste.org) pursuant to a voter approved charter amendment and is provided for recycling and related activities. This fund also accounts for other locally derived funds for recycling related activities.
- z. **State Gas Tax Fund (2201)** - Accounts for the receipt of state gasoline taxes and expenditures.
- aa. **State Seizure/Special Criminal Activity Fund (2101)** - Accounts for receipt of funds derived from non-federal asset forfeitures.
- bb. **Street Light Assessment Districts Funds** – Account for revenue and related expenditures of lighting districts. The City has established the following district funds:
 - Street Light Assessment District 1983-1 Fund (2701)
 - Street Light District East Dublin 1999-1 Fund (2705)
- cc. **Storm Water Management Funds** - Accounts for the funds received from the State, which are designated specifically for the use of storm water related activities. These include:
 - Storm Water Management Fund (2321)
 - Dublin/Dougherty Storm Water Management Fund (2323)
 - Village Parkway Storm Water Management Water (2324)
- dd. **Traffic Safety Fund (2106)** - Accounts for the receipt of traffic fines and traffic safety expenditures.
- ee. **Vehicle Abatement Fund (2102)** - Accounts for the use of funds received from vehicle registration of Dublin residents for the towing of abandoned vehicles in city limits.
- ff. **Noise Mitigation Fund (2902)** - Accounts for the fees received from developers of residential properties, which can only be used for noise mitigation measures.
- gg. **Public Art Fund (2801)** - Accounts for the fees received from developers of properties, which can only be used for the purchase of design, development, and construction of Public Art projects within the City of Dublin.
- hh. **SLES/COPS Fund – CA (2103)** – Supplemental Law Enforcement Services / Citizens’ Option for Public Safety: Accounts for police expenditures funded by a State grant.

2. **Proprietary Funds (Internal Service Funds)**

- a. **Vehicle Replacement Fund (6105)** – finances necessary vehicle replacements, primarily fire apparatus and police vehicles.
- b. **Facilities Replacement Fund (6205)** – finances future major building components such as Heating Ventilation Air Conditioning (HVAC), major electrical system components, and parks related replacements for all City-owned facilities.
- c. **Equipment Replacement (6305)** – finances necessary equipment replacement such as computers and network infrastructure, solar equipment, and telephone systems.
- d. **Information Technology Fund (6605)** – accounts for all Information Technology costs, including staffing.



- e. **Retiree Health Fund (6901)** – accounts for contributions made to the California Employers’ Retiree Benefit Trust Fund (CERBT) for future retiree health care benefits.
- f. **PERS Side Fund (6951)** – accounts for the repayment to the City’s General Fund for the prepayment made in 2007 to pay CALPERS for the City’s Side Fund obligation.
- g. **Energy Efficiency Fund (7101)** – accounts for the Chevron energy lease financing arrangement, which financed the construction of the Energy Efficient Upgrade Capital Project.

3. Fiduciary Funds

a. Agency Funds

- i. **Geologic Hazard Abatement District (GHAD)** - The California Public Resource Code, Section 25670 provides for the establishment of a GHAD as an independent, state-level public agency that oversees geologic hazard prevention, mitigation, abatement and control. GHADs operate with a focus on the prevention of geologic hazards, with mitigation and abatement also being primary functions. A “geologic hazard” is broadly defined as an actual or threatened landslide, land subsidence, soil erosion, earthquake, fault movement or any other natural or unnatural movement of land or earth. Three GHADs have been established in the City of Dublin, with the City acting as trustee of GHAD funds collected and used to contractually provide or arrange for services. The City Council serves as the Board of Directors for the following GHADs:
 - Fallon Village GHAD (Funds 5301 & 5311)
 - Schaefer Ranch GHAD (Fund 5302)
 - Fallon Crossings GHAD (Fund 5321)
- ii. **Dublin Boulevard Extension Assessment District (5101)** – accounts for special assessments to fund improvements to Dublin Blvd. This service bond was fully retired on September 2012.
- iii. **Community Facilities District No. 2015-1 (5102)** – Accounts for special tax levy, expenditures, and bond proceeds of Dublin Community Facilities District 2015-1, located in the Dublin Crossing development.
- iv. **Associated Community Action Program (ACAP) (5198)** – accounts for the City’s position as fiscal agent to collect and account for the funds received and used by the ACAP Joint Powers Authority (made up of twelve Alameda County cities and the County of Alameda) for County social services programs

RELATED FUNDS HELD BY OTHER AGENCIES

Fiduciary Funds

1. Trust Funds

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



Overview of Revenues

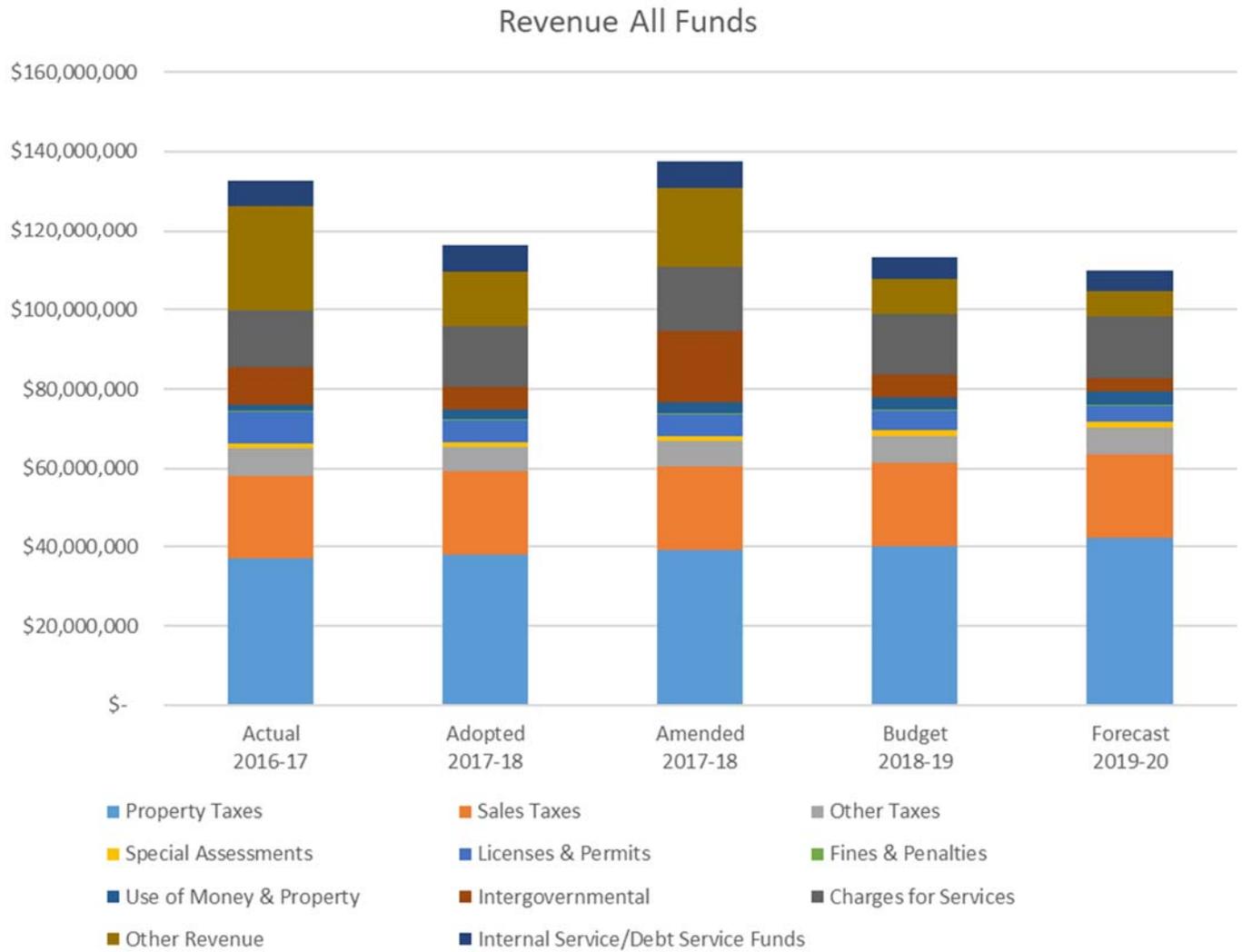
Figure I | FY 2018-19 AND 2019-20 REVENUES, GOVERNMENTAL AND PROPRIETARY FUNDS

| Category | Actual 2016-17 | Adopted 2017-18 | Amended 2017-18 | Budget 2018-19 | Forecast 2019-20 |
|--|----------------------|----------------------|----------------------|----------------------|----------------------|
| GOVERNMENTAL FUNDS | | | | | |
| Property Taxes | \$36,967,038 | \$37,971,147 | \$39,201,147 | \$40,130,167 | \$42,407,594 |
| Sales Taxes | \$21,186,333 | \$21,449,001 | \$21,449,001 | \$21,389,696 | \$21,157,290 |
| Other Taxes | \$6,834,545 | \$5,947,000 | \$6,197,000 | \$6,573,100 | \$6,657,600 |
| Special Assessments | \$1,414,469 | \$1,396,547 | \$1,403,741 | \$1,485,945 | \$1,524,276 |
| Licenses & Permits | \$7,770,240 | \$5,319,629 | \$5,319,629 | \$4,943,371 | \$4,140,480 |
| Fines & Penalties | \$260,220 | \$259,711 | \$259,711 | \$271,432 | \$271,432 |
| Use Of Money & Property | \$1,708,439 | \$2,475,263 | \$2,925,263 | \$3,216,515 | \$3,102,710 |
| Intergovernmental | \$9,352,863 | \$5,824,589 | \$17,943,858 | \$5,712,469 | \$3,551,639 |
| Charges For Services | \$14,185,766 | \$15,175,115 | \$16,169,020 | \$15,161,652 | \$15,433,863 |
| Other Revenue | \$26,629,024 | \$13,744,948 | \$20,071,117 | \$8,767,087 | \$6,345,114 |
| TOTAL GOVERNMENTAL FUNDS | \$126,308,936 | \$109,562,950 | \$130,939,487 | \$107,651,434 | \$104,591,998 |
| INTERNAL SERVICE/DEBT SERVICE FUNDS | | | | | |
| Use Of Money & Property | \$170,566 | \$125,058 | \$125,058 | \$169,999 | \$166,238 |
| Charges For Services | \$5,656,447 | \$5,606,464 | \$5,566,080 | \$4,720,682 | \$4,182,846 |
| Other Revenue | \$661,466 | \$790,020 | \$790,020 | \$799,660 | \$897,600 |
| TOTAL INTERNAL SVC/DEBT SVC FUNDS | \$6,488,480 | \$6,521,542 | \$6,481,158 | \$5,690,341 | \$5,246,684 |
| Grand Total ⁽¹⁾ | \$132,797,415 | \$116,084,492 | \$137,420,645 | \$113,341,775 | \$109,838,682 |

(1) Excludes Transfers In and Fiduciary Funds



Overview of Revenues



Overview of Expenditures

Figure 2| FY 2018-19 AND 2019-20 EXPENDITURES, GOVERNMENTAL AND PROPRIETARY FUNDS

| | Actual 2016-17 | Adopted 2017-18 | Amended 2017-18 | Budget 2018-19 | Forecast 2019-20 |
|--|----------------------|---------------------|----------------------|----------------------|----------------------|
| OPERATING BUDGET (Governmental Funds) | | | | | |
| Salaries & Wages | \$10,486,447 | \$12,640,233 | \$12,561,233 | \$12,641,588 | \$13,106,560 |
| Benefits | \$5,459,886 | \$6,411,369 | \$6,491,369 | \$5,987,912 | \$6,389,937 |
| Services & Supplies | \$2,129,992 | \$3,430,056 | \$3,410,837 | \$3,221,828 | \$3,202,754 |
| Internal Service Fund Charges | \$3,102,780 | \$3,154,998 | \$3,154,998 | \$3,100,263 | \$3,093,487 |
| Utilities | \$2,392,188 | \$3,385,527 | \$3,385,527 | \$3,664,771 | \$3,249,352 |
| Contracted Services | \$47,328,795 | \$52,181,833 | \$54,767,106 | \$55,623,933 | \$56,969,775 |
| Loans | | \$100,000 | \$421,299 | \$50,000 | \$50,000 |
| Capital Outlay | \$6,404,817 | \$525,927 | \$700,582 | \$235,035 | \$231,936 |
| Other | \$2,721 | \$460,000 | \$1,437,955 | \$210,000 | \$210,000 |
| Principal & Interest Payments | \$100,000 | \$1,463,011 | \$1,463,011 | \$1,362,511 | \$1,362,511 |
| Impact Fee Obligations | \$454,120 | \$400,000 | \$484,076 | \$620,000 | \$560,000 |
| TOTAL OPERATING EXPENDITURES | \$77,861,746 | \$84,152,954 | \$88,277,992 | \$86,717,841 | \$88,426,312 |
| CAPITAL IMPROVEMENT PROGRAM | | | | | |
| General Improvements | \$1,922,766 | | \$20,574,197 | \$3,014,100 | \$2,250,000 |
| Community Improvements | \$3,854 | | \$100,363 | | |
| Parks | \$26,113,812 | \$7,962,886 | \$19,354,451 | \$5,961,192 | \$4,904,424 |
| Streets | \$10,516,679 | \$7,214,910 | \$31,472,160 | \$8,851,735 | \$8,613,487 |
| TOTAL CAPITAL IMPROVEMENT PROGRAM ⁽¹⁾ | \$38,557,111 | \$15,177,796 | \$71,501,171 | \$17,827,027 | \$15,767,911 |
| TOTAL EXPENDITURES ⁽²⁾ | \$116,418,857 | \$99,330,750 | \$159,779,163 | \$104,544,868 | \$104,194,223 |
| INTERNAL SERVICE/DEBT SERVICE FUND | | | | | |
| Salaries & Wages | \$367,892 | \$501,980 | \$501,980 | \$456,771 | \$470,450 |
| Benefits | \$797,559 | \$1,035,426 | \$1,035,426 | \$961,714 | \$1,070,233 |
| Services & Supplies | \$369,217 | \$414,407 | \$489,407 | \$548,295 | \$606,730 |
| Internal Service Fund Charges | \$23,472 | \$18,915 | \$18,915 | \$80,290 | \$75,601 |
| Utilities | \$34,873 | \$37,600 | \$51,400 | \$69,750 | \$71,843 |
| Contracted Services | \$1,815,606 | \$1,852,966 | \$1,996,199 | \$1,289,619 | \$1,274,598 |
| Capital Outlay | \$176,685 | \$345,000 | \$410,000 | \$979,260 | \$583,643 |
| Capital Outlay - ISF | \$268,546 | \$1,200,000 | \$1,431,855 | | \$2,500,000 |
| Principal & Interest Payments | \$136,867 | \$581,882 | \$581,882 | \$510,936 | |
| TOTAL INTERNAL SERVICE/DEBT SERVICE FUND ⁽³⁾ | \$3,990,716 | \$5,988,176 | \$6,517,065 | \$4,896,635 | \$6,653,098 |

⁽¹⁾ Excludes Developer Built and outside funding sources

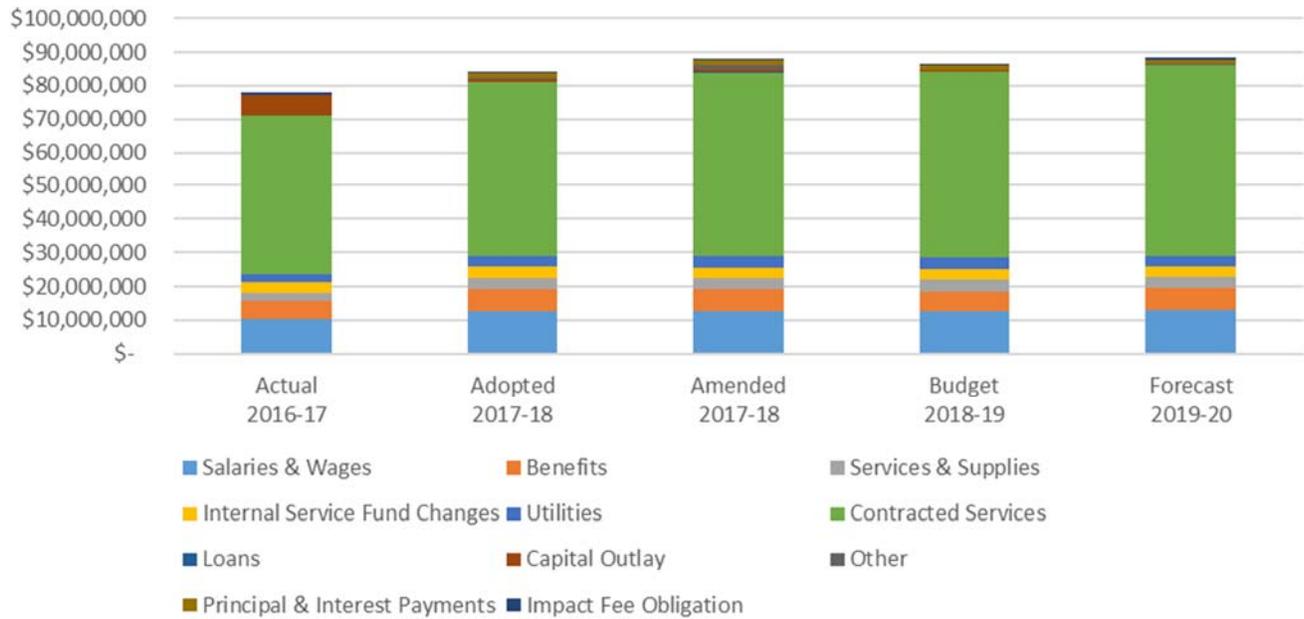
⁽²⁾ Excludes Fiduciary Funds and Transfers Out

⁽³⁾ Excludes depreciation expenditures & Transfers Out

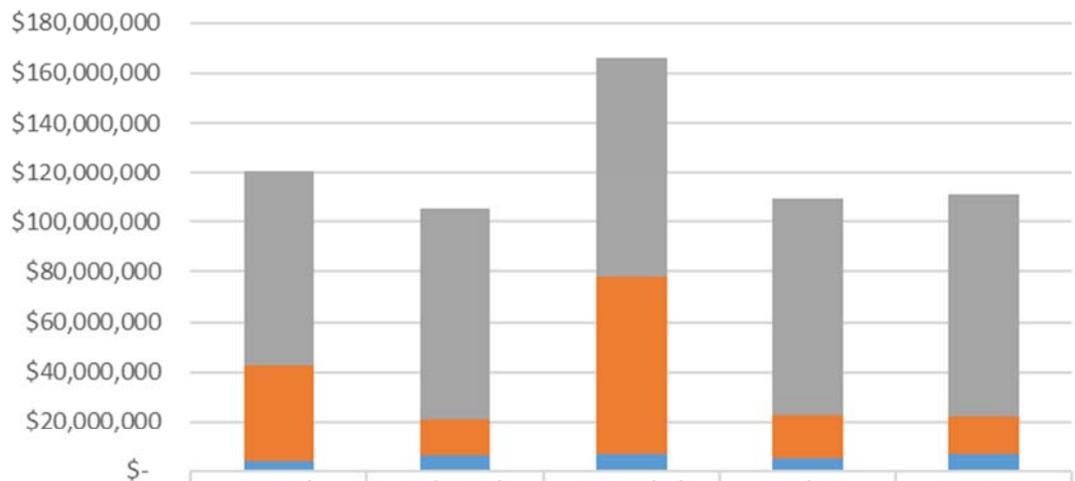


Overview of Expenditures

Operating Budget



Summary - Expenditures



| | Actual 2016-17 | Adopted 2017-18 | Amended 2017-18 | Budget 2018-19 | Forecast 2019-20 |
|------------------------------------|----------------|-----------------|-----------------|----------------|------------------|
| Operating Budget | \$77,861,746 | \$84,152,954 | \$88,277,992 | \$86,717,841 | \$88,426,312 |
| Capital Improvement Program | \$38,557,111 | \$15,177,796 | \$71,501,171 | \$17,827,027 | \$15,767,911 |
| Internal Service/Debt Service Fund | \$3,990,716 | \$5,988,176 | \$6,517,065 | \$4,896,635 | \$6,653,098 |



Summary by Fund Type

Figure 3| SUMMARY BY FUND TYPE

| | Governmental | Proprietary |
|-----------------------------|----------------------|---------------------|
| FY 17-18 | | |
| Beginning Balance | \$217,161,258 | \$57,128,892 |
| Revenues/Transfers In | \$200,295,754 | \$7,231,158 |
| Expenditures /Transfers Out | \$229,338,526 | \$6,607,971 |
| Ending Balance | \$188,118,487 | \$57,752,080 |
| FY 18-19 | | |
| Beginning Balance | \$188,118,487 | \$57,752,080 |
| Revenues/Transfers In | \$125,478,461 | \$6,690,341 |
| Expenditures /Transfers Out | \$122,187,795 | \$5,684,007 |
| Ending Balance | \$191,409,153 | \$58,758,414 |
| FY 19-20 | | |
| Beginning Balance | \$191,409,153 | \$58,758,414 |
| Revenues/Transfers In | \$120,359,909 | \$6,246,684 |
| Expenditures /Transfers Out | \$120,537,133 | \$7,078,098 |
| Ending Balance | \$191,231,929 | \$57,927,000 |



Overview of Fund Balances

Figure 4| OVERVIEW OF FUND BALANCES FISCAL YEAR 2017-18 AMENDED BUDGET

| Title | FY 2017-18 Amended | | | | | End. Fund Balance |
|--|----------------------|----------------------|---------------------|----------------------|---------------------|----------------------|
| | Beg. Fund Balance | Revenue | Transfer In | Expenditures | Transfer Out | |
| General Fund | \$122,415,661 | \$86,080,047 | \$155,861 | \$77,051,674 | \$9,571,617 | \$122,028,279 |
| State Seizure/Special Activity Fund | \$97,325 | \$1,196 | | \$50,847 | | \$47,673 |
| Vehicle Abatement | \$367,902 | \$34,220 | | \$822 | | \$401,300 |
| SLES/COPS Fund - CA | \$55,075 | \$100,310 | | \$100,000 | | \$55,385 |
| Traffic Safety | \$347,295 | \$150,637 | | \$244,193 | \$45,573 | \$208,166 |
| Federal Asset Seizure Fund | \$34,875 | | | \$34,875 | | |
| EMS Special Revenue | \$94,121 | \$249,387 | | \$337,768 | | \$5,740 |
| Enforcement Grants | \$5,760 | \$20 | | \$2,500 | | \$3,280 |
| State Gas Tax | \$3,674,298 | \$1,293,678 | | \$620,302 | \$2,771,228 | \$1,576,446 |
| Measure B Sales Tax-Local Streets | \$455,919 | \$442,000 | | | \$863,770 | \$34,149 |
| Measure B Sales Tax-Bike & Ped | \$386,344 | \$170,000 | | \$17,961 | \$518,110 | \$20,273 |
| TFAC/Transportation for Clean Air | (\$19,752) | \$146,352 | | | \$126,600 | |
| ACTC - Vehicle Registration Fee | \$207,515 | \$253,134 | | \$173,265 | \$142,956 | \$144,428 |
| Measure BB Sales Tax - Local Streets Fund (ACTC) | \$648,755 | \$400,200 | | | \$1,023,600 | \$25,355 |
| Measure BB Sales Tax - Bike & Pedestrian Fund (ACTC) | \$106,354 | \$140,624 | | | \$145,780 | \$101,198 |
| Measure B Grants | (\$180,834) | \$1,300,644 | | | \$1,119,810 | |
| Measure BB Grants | (\$1,367,617) | \$13,818,350 | | | \$13,731,218 | (\$1,280,485) |
| Road Maint & Rehab Account (RMRA) | | \$330,716 | | | \$330,716 | |
| Measure D | \$424,298 | \$135,948 | | \$184,513 | \$80,000 | \$295,733 |
| Garbage Service Fund | \$190,939 | \$4,073,668 | | \$4,076,862 | | \$187,745 |
| Local Recycling Programs | \$96,035 | \$32,715 | | \$32,821 | | \$95,929 |
| Storm Water Management | \$244,068 | \$3,975 | | \$10,000 | | \$238,043 |
| Box Culvert | \$367,503 | \$3,662 | | | | \$371,165 |
| Street Light District Funds | \$851,761 | \$595,065 | | \$404,699 | \$388,930 | \$653,198 |
| Landscape District Funds | \$996,811 | \$626,911 | | \$567,021 | | \$1,056,700 |
| CFD 2017-1 | | \$7,194 | | \$4,123 | | \$3,071 |
| Public Art Fund | \$4,094,609 | \$21,316 | | \$157,645 | \$1,106,614 | \$2,851,666 |
| Cable TV Facilities | \$488,645 | \$183,527 | | \$42,150 | \$535,157 | \$94,865 |
| Affordable Housing Fund ⁽¹⁾ | \$27,193,328 | \$638,699 | | \$925,518 | | \$26,906,509 |
| Noise Mitigation Fund | \$10,169 | \$3,128 | | | | \$13,297 |
| Community Development Block Grant | | \$100,334 | | \$100,334 | | |
| HCD Housing Related Park Grant | (\$53,499) | \$232,075 | | | \$178,576 | |
| Capital Improvement Project Funds | | \$2,408,320 | \$69,092,849 | \$71,501,169 | | |
| Public Facility Fees | \$16,054,705 | \$9,737,516 | \$107,557 | \$1,363,726 | \$14,489,264 | \$10,046,788 |
| Fire Impact Fees | \$81,679 | \$160,000 | | \$92,181 | | \$149,498 |
| Traffic Impact Fees | \$25,192,277 | \$4,040,778 | | \$1,682,194 | \$5,980,271 | \$21,570,589 |
| Dublin Crossing Fund | \$13,598,936 | \$3,023,141 | | | \$16,409,571 | \$212,507 |
| ISF - Vehicles ⁽²⁾ | \$4,604,241 | \$546,241 | | \$1,431,855 | | \$3,718,627 |
| ISF - Facilities ⁽²⁾ | \$49,946,147 | \$361,053 | \$750,000 | \$100,000 | \$304,750 | \$50,652,450 |
| ISF - Equipment ⁽²⁾ | \$5,233,614 | \$974,074 | | \$252,000 | \$5,426 | \$5,950,263 |
| ISF - IT Fund | \$2,191,158 | \$1,422,119 | | \$1,716,020 | \$156,858 | \$1,740,399 |
| ISF - Retiree Health | \$25,233 | \$2,436,174 | | \$2,435,307 | | \$26,100 |
| ISF - PERS Side Fund Payoff | (\$159,616) | \$159,616 | | | | |
| Energy Efficiency Capital Lease ⁽³⁾ | (\$4,711,885) | \$581,881 | | \$581,882 | \$79,872 | (\$4,335,758) |
| GRAND TOTAL ⁽⁴⁾ | \$274,290,151 | \$137,420,645 | \$70,106,267 | \$166,296,229 | \$70,106,267 | \$245,870,567 |

⁽¹⁾Beginning Fund Balance includes \$15,032,783 in outstanding loans.

⁽²⁾Beginning Fund Balance includes \$50,245,614 as Net Investment in Capital Assets.

⁽³⁾Energy Efficiency Capital Lease Fund balance reflects the pay down of the principal amount: \$455,999.49 for FY 2017-18, 396,727.75 for FY 2018-19. Expenditures shown in the summary includes both principal and interest payments.

⁽⁴⁾Excludes Fiduciary Funds



Overview of Fund Balances Fiscal Year 2018-19

Figure 5| OVERVIEW OF FUND BALANCES FISCAL YEAR 2018-19

| Title | FY 2018-19 Budget | | | | | End. Fund Balance |
|--|----------------------|----------------------|---------------------|----------------------|---------------------|----------------------|
| | Beg. Fund Balance | Revenue | Transfer In | Expenditures | Transfer Out | |
| General Fund | \$122,028,279 | \$86,478,886 | | \$76,708,354 | \$6,243,000 | \$125,555,811 |
| State Seizure/Special Activity Fund | \$47,673 | \$644 | | | | \$48,317 |
| Vehicle Abatement | \$401,300 | \$39,647 | | | | \$440,947 |
| SLES/COPS Fund - CA | \$55,385 | \$100,410 | | \$150,000 | | \$5,795 |
| Traffic Safety | \$208,166 | \$162,420 | | \$217,842 | | \$152,744 |
| EMS Special Revenue | \$5,740 | \$192,503 | | \$198,005 | | \$238 |
| Enforcement Grants | \$3,280 | \$25,044 | | \$25,000 | | \$3,324 |
| State Gas Tax | \$1,576,446 | \$1,531,590 | | \$601,210 | \$1,175,180 | \$1,331,646 |
| Federal Transportation Grant | | \$661,000 | | | | \$661,000 |
| Transportation Development Act | | \$210,000 | | | \$210,000 | |
| Measure B Sales Tax-Local Streets | \$34,149 | \$500,529 | | | \$490,000 | \$44,678 |
| Measure B Sales Tax-Bike & Ped | \$20,273 | \$170,139 | | \$17,961 | \$172,000 | \$451 |
| ACTC - Vehicle Registration Fee | \$144,428 | \$251,972 | | \$176,660 | \$70,000 | \$149,740 |
| Measure BB Sales Tax - Local Streets Fund (ACTC) | \$25,355 | \$450,342 | | | \$450,000 | \$25,697 |
| Measure BB Sales Tax - Bike & Pedestrian Fund (ACTC) | \$101,198 | \$141,299 | | | \$150,000 | \$92,497 |
| Measure BB Grants | (\$1,280,485) | \$1,294,000 | | | \$213,515 | (\$200,000) |
| Road Maint & Rehab Account (RMRA) | | \$991,764 | | | \$900,000 | \$91,764 |
| Measure D | \$295,733 | \$183,456 | | \$214,400 | \$45,000 | \$219,789 |
| Garbage Service Fund | \$187,745 | \$4,537,497 | | \$4,549,943 | | \$175,299 |
| Local Recycling Programs | \$95,929 | \$192,522 | | \$32,100 | \$170,000 | \$86,351 |
| Storm Water Management | \$238,043 | \$3,133 | | \$12,000 | | \$229,176 |
| Box Culvert | \$371,165 | \$5,011 | | | | \$376,176 |
| Small Business Assistance | | \$100,000 | | \$100,000 | | |
| Street Light District Funds | \$653,198 | \$643,423 | | \$412,736 | \$337,090 | \$546,795 |
| Landscape District Funds | \$1,056,700 | \$640,473 | | \$549,563 | | \$1,147,610 |
| CFD 2017-1 | \$3,071 | \$26,012 | | \$23,476 | | \$5,607 |
| Public Art Fund | \$2,851,666 | \$37,604 | | \$49,500 | \$79,990 | \$2,759,780 |
| Cable TV Facilities | \$94,865 | \$184,799 | | \$106,192 | | \$173,472 |
| Affordable Housing Fund ⁽¹⁾ | \$26,906,509 | \$405,664 | | \$492,326 | | \$26,819,846 |
| Noise Mitigation Fund | \$13,297 | \$1,878 | | | | \$15,175 |
| Community Development Block Grant | | \$98,062 | | \$98,062 | | |
| Capital Improvement Project Funds | | | \$17,827,027 | \$17,827,027 | | |
| Public Facility Fees | \$10,046,788 | \$3,960,397 | | \$1,362,511 | \$3,881,202 | \$8,763,472 |
| Fire Impact Fees | \$149,498 | \$127,317 | | \$100,000 | | \$176,815 |
| Traffic Impact Fees | \$21,570,589 | \$2,192,378 | | \$520,000 | \$3,055,950 | \$20,187,017 |
| Dublin Crossing Fund | \$212,507 | \$1,109,619 | | | | \$1,322,126 |
| ISF - Vehicles ⁽²⁾ | \$3,718,627 | \$526,446 | | \$135,000 | | \$4,110,073 |
| ISF - Facilities ⁽²⁾ | \$50,652,450 | \$308,590 | \$1,000,000 | \$65,000 | \$664,100 | \$51,231,940 |
| ISF - Equipment ⁽²⁾ | \$5,950,263 | \$1,005,701 | | \$828,131 | \$270,000 | \$5,857,833 |
| ISF - IT Fund | \$1,740,399 | \$1,509,463 | | \$1,530,268 | \$250,000 | \$1,469,594 |
| ISF - Retiree Health | \$26,100 | \$1,829,205 | | \$1,827,300 | | \$28,005 |
| Energy Efficiency Capital Lease ⁽³⁾ | (\$4,335,758) | \$510,936 | | \$510,936 | | (\$3,939,030) |
| GRAND TOTAL ⁽⁴⁾ | \$245,870,567 | \$113,341,775 | \$18,827,027 | \$109,441,502 | \$18,827,027 | \$250,167,567 |

⁽¹⁾Beginning Fund Balance includes \$15,032,783 in outstanding loans.

⁽²⁾Beginning Fund Balance includes \$50,245,614 as Net Investment in Capital Assets

⁽³⁾Energy Efficiency Capital Lease Fund balance reflects the pay down of the principal amount: \$455,999.49 for FY 2017-18, 396,727.75 for FY 2018-19. Expenditures shown in the summary includes both principal and interest payments.

⁽⁴⁾Excludes Fiduciary Funds



Overview of Projected Fund Balances Fiscal Year 2019-20

Figure 6| OVERVIEW OF PROJECTED FUND BALANCES FISCAL YEAR 2019-20

| Title | FY 2019-20 Forecast | | | | | End. Fund Balance |
|--|----------------------|----------------------|---------------------|----------------------|---------------------|----------------------|
| | Beg. Fund Balance | Revenue | Transfer In | Expenditures | Transfer Out | |
| General Fund | \$125,555,811 | \$87,423,190 | | \$78,350,240 | \$2,953,000 | \$131,675,761 |
| State Seizure/Special Activity Fund | \$48,317 | \$644 | | | | \$48,961 |
| Vehicle Abatement | \$440,947 | \$40,106 | | | | \$481,053 |
| SLES/COPS Fund - CA | \$5,795 | \$100,073 | | \$100,000 | | \$5,868 |
| Traffic Safety | \$152,744 | \$161,588 | | \$225,342 | | \$88,990 |
| EMS Special Revenue | \$238 | \$200,089 | | \$199,535 | | \$792 |
| Enforcement Grants | \$3,324 | \$44 | | | | \$3,368 |
| State Gas Tax | \$1,331,646 | \$1,529,392 | | \$621,389 | \$952,000 | \$1,287,649 |
| Federal Transportation Grant | \$661,000 | | | | \$661,000 | |
| Measure B Sales Tax-Local Streets | \$44,678 | \$500,354 | | | \$535,817 | \$9,215 |
| Measure B Sales Tax-Bike & Ped | \$451 | \$170,875 | | \$17,961 | \$23,000 | \$130,365 |
| ACTC - Vehicle Registration Fee | \$149,740 | \$251,819 | | \$205,986 | \$70,000 | \$125,573 |
| Measure BB Sales Tax - Local Streets Fund (ACTC) | \$25,697 | \$451,355 | | | \$300,000 | \$177,052 |
| Measure BB Sales Tax - Bike & Pedestrian Fund (ACTC) | \$92,497 | \$142,041 | | | \$20,000 | \$214,538 |
| Measure BB Grants | (\$200,000) | \$200,000 | | | | |
| Road Maint & Rehab Account (RMRA) | \$91,764 | \$997,902 | | | \$300,000 | \$789,666 |
| Measure D | \$219,789 | \$183,042 | | \$162,050 | | \$240,781 |
| Garbage Service Fund | \$175,299 | \$4,762,205 | | \$4,777,232 | | \$160,272 |
| Local Recycling Programs | \$86,351 | \$32,242 | | \$32,100 | | \$86,493 |
| Storm Water Management | \$229,176 | \$2,970 | | \$12,000 | | \$220,146 |
| Box Culvert | \$376,176 | \$5,011 | | | | \$381,187 |
| Small Business Assistance | | \$100,000 | | \$100,000 | | |
| Street Light District Funds | \$546,795 | \$653,280 | | \$433,167 | \$37,090 | \$729,818 |
| Landscape District Funds | \$1,147,610 | \$650,426 | | \$556,997 | | \$1,241,039 |
| CFD 2017-1 | \$5,607 | \$39,448 | | \$24,624 | | \$20,431 |
| Public Art Fund | \$2,759,780 | \$33,650 | | \$53,500 | \$329,520 | \$2,410,410 |
| Cable TV Facilities | \$173,472 | \$186,266 | | \$42,442 | | \$317,297 |
| Affordable Housing Fund ⁽¹⁾ | \$26,819,846 | \$184,570 | | \$502,855 | | \$26,501,561 |
| Noise Mitigation Fund | \$15,175 | \$1,796 | | | | \$16,971 |
| Community Development Block Grant | | \$86,381 | | \$86,381 | | |
| Capital Improvement Project Funds | | | \$15,767,911 | \$15,767,911 | | |
| Public Facility Fees | \$8,763,472 | \$3,162,999 | | \$1,362,511 | \$4,574,904 | \$5,989,056 |
| Fire Impact Fees | \$176,815 | \$66,513 | | \$60,000 | | \$183,328 |
| Traffic Impact Fees | \$20,187,017 | \$1,188,608 | | \$500,000 | \$5,586,580 | \$15,289,045 |
| Dublin Crossing Fund | \$1,322,126 | \$1,083,119 | | | | \$2,405,245 |
| ISF - Vehicles ⁽²⁾ | \$4,110,073 | \$550,532 | | \$2,670,000 | | \$1,990,605 |
| ISF - Facilities ⁽²⁾ | \$51,231,940 | \$299,793 | \$1,000,000 | \$50,000 | | \$52,481,733 |
| ISF - Equipment ⁽²⁾ | \$5,857,833 | \$898,783 | | \$409,918 | \$425,000 | \$5,921,698 |
| ISF - IT Fund | \$1,469,594 | \$1,585,865 | | \$1,613,352 | | \$1,442,106 |
| ISF - Retiree Health | \$28,005 | \$1,911,711 | | \$1,909,828 | | \$29,888 |
| Energy Efficiency Capital Lease ⁽³⁾ | (\$3,939,030) | | | | | (\$3,939,030) |
| GRAND TOTAL ⁽⁴⁾ | \$250,167,567 | \$109,838,682 | \$16,767,911 | \$110,847,321 | \$16,767,911 | \$249,158,928 |

⁽¹⁾Beginning Fund Balance includes \$15,032,783 in outstanding loans.

⁽²⁾Beginning Fund Balance includes \$50,245,614 as Net Investment in Capital Assets

⁽³⁾Energy Efficiency Capital Lease Fund balance reflects the pay down of the principal amount: \$455,999.49 for FY 2017-18, 396,727.75 for FY 2018-19. Expenditures shown in the summary includes both principal and interest payments.

⁽⁴⁾Excludes Fiduciary Funds



Funds and Department Relationship Matrix

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

| Fund Name | City Attorney | Comm. Dev. | Fire | Police | Parks & Comm. Services | Public Works | Non-Dept. |
|---|---------------|------------|------|--------|------------------------|--------------|-----------|
| GOVERNMENTAL FUNDS - MAJOR FUNDS | | | | | | | |
| General Fund | X | X | X | X | X | X | X |
| Affordable Housing Fund | X | X | | | | | |
| Capital Improvement Project Funds | | | | | X | X | |
| Public Facility Fees | | | | | X | | |
| Traffic Impact Fees | | | | | | X | X |
| GOVERNMENTAL FUNDS - NON-MAJOR FUNDS | | | | | | | |
| ACTC - Vehicle Registration Fee | | | | | | X | |
| Measure B Sales Tax-Bike & Ped | | | | | | X | |
| Measure B Sales Tax-Local Streets | | | | | | X | |
| Measure B Grant | | | | | | X | |
| Measure BB Grant | | | | | | X | |
| HCD Housing Related Park Grant | | X | | | X | | |
| Box Culvert | | | | | | X | |
| Cable TV Facilities | | | | | | | X |
| Community Development Block Grant | | X | | | | | X |
| Community Facilities District | | | | | | | X |
| Congestion Management Agency | | | | | | X | |
| Dublin Crossing Comm. Dev. Fee | | | | | X | | |
| East Bay Regional Park District | | | | | X | | |
| EMS Special Revenue | | | X | | | | |
| Energy Efficiency Capital Lease | | | | | | | X |
| Federal Asset Seizure Fund | | | | X | | | |
| Garbage Service Fund | | | | | | | X |
| Highway Safety Traffic Reduct. Bond | | | | | | X | |
| Landscape District Funds | | | | | | X | |
| Local Recycling Programs | | | | | | X | |
| Measure D | | | | | | X | |
| Noise Mitigation Fund | | | | | | X | |
| Parks Replacement Fund | | | | | | | X |
| Public Art Fund | | | | | X | | |



| Fund Name | City Attorney | Comm. Dev. | Fire | Police | Parks & Comm. Services | Public Works | Non-Dept. |
|---|---------------|------------|------|--------|------------------------|--------------|-----------|
| Federal Transportation Grant | | | | | | X | |
| Road Maintenance and Rehabilitation Account | | | | | | X | |
| SLES/COPS Fund - CA | | | | X | | | |
| Small Business Fund | | | | | | | X |
| State Gas Tax | | | | X | | | |
| State Seizure/Special Activity Fund | | | | X | | | |
| Storm Water Management | | | | | | X | |
| Street Light District Funds | | | | | | X | |
| Traffic Safety | | | | | | X | |
| Transportation Development Act | | | | | | X | |
| Vehicle Abatement | | | | X | | | |
| PROPRIETARY FUNDS | | | | | | | |
| ISF – Facilities Replacement | | | | | X | X | X |
| ISF – Equipment Replacement | | | | | | | X |
| ISF - Non-Safety Vehicles | | | | | | | X |
| ISF - PERS Side Fund Payoff | | | | | | | X |
| ISF - Retiree Health | | | | | | | X |
| ISF – Energy Efficiency | | | | | | | X |
| ISF – Vehicle Replacement | | | X | X | | | X |
| ISF – Information Services | | | | | | | X |



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City of Dublin GENERAL FUND SUMMARY

General Fund Operating Summary

General Fund Operating Summary

| | Actual 2016-17 | Adopted 2017-18 | Amended 2017-18 | Budget 2018-19 | % Change from Prior Amended | Forecast 2019-20 | % Change from Prior |
|-----------------------------|----------------------|----------------------|----------------------|----------------------|-----------------------------------|----------------------|---------------------------|
| REVENUES BY CATEGORY | | | | | | | |
| Property Tax | 36,964,785 | 37,971,147 | 39,201,147 | 40,130,167 | 5.7% | 42,407,594 | 5.7% |
| Sales Tax | 20,001,379 | 20,296,801 | 20,296,801 | 20,129,696 | -0.8% | 19,897,290 | -1.2% |
| Development Revenue | 12,350,738 | 9,798,859 | 10,720,764 | 8,286,433 | -15.4% | 7,482,408 | -9.7% |
| Other Taxes | 6,834,545 | 5,947,000 | 6,197,000 | 6,573,100 | 10.5% | 6,657,600 | 1.3% |
| Licenses & Permits | 318,981 | 309,096 | 309,096 | 272,013 | -12.0% | 273,147 | 0.4% |
| Fines & Penalties | 94,205 | 111,432 | 111,432 | 111,432 | 0.0% | 111,432 | 0.0% |
| Interest Earnings | 1,286,942 | 876,000 | 1,326,000 | 1,328,987 | 51.7% | 1,335,015 | 0.5% |
| Rentals and Leases | 1,119,167 | 1,081,672 | 1,081,672 | 1,147,218 | 6.1% | 1,153,595 | 0.6% |
| Intergovernmental | 258,508 | 198,618 | 198,618 | 234,919 | 18.3% | 234,919 | 0.0% |
| Charges for Services | 5,274,939 | 6,092,717 | 6,164,717 | 6,787,894 | 11.4% | 6,835,180 | 0.7% |
| Community Benefit Payments | 699,000 | 200,000 | 200,000 | 641,000 | 220.5% | 200,000 | -68.8% |
| Other Revenue | 910,561 | 259,235 | 272,800 | 836,026 | 222.5% | 835,010 | -0.1% |
| Subtotal Revenues | \$ 86,113,750 | \$ 83,142,577 | \$ 86,080,047 | \$ 86,478,886 | 4.0% | \$ 87,423,190 | 1.1% |
| Unrealized Gains/Losses | (2,161,541) | | - | | | | |
| Transfers In | | | 155,861 | | | | |
| TOTAL REVENUES | \$ 83,952,209 | \$ 83,142,577 | \$ 86,235,908 | \$ 86,478,886 | 4.0% | \$ 87,423,190 | 1.1% |

| | | | | | | | |
|---------------------------------|----------------------|----------------------|----------------------|----------------------|-------------|----------------------|-------------|
| EXPENDITURES BY CATEGORY | | | | | | | |
| Salaries & Wages | 10,387,331 | 12,422,136 | 12,422,136 | 12,453,620 | 0.3% | 12,912,663 | 3.7% |
| Benefits | 5,409,898 | 6,298,523 | 6,378,523 | 5,924,100 | -5.9% | 6,321,518 | 6.7% |
| Services & Supplies | 2,077,805 | 3,252,530 | 3,108,096 | 3,012,494 | -7.4% | 3,028,168 | 0.5% |
| Internal Service Fund Charges | 3,040,296 | 3,049,881 | 3,049,881 | 2,985,002 | -2.1% | 2,977,334 | -0.3% |
| Utilities | 1,793,538 | 2,830,310 | 2,830,310 | 3,090,053 | 9.2% | 2,660,142 | -13.9% |
| Total Contracted Services * | 42,600,146 | 46,004,428 | 47,361,055 | 48,869,316 | 6.2% | 50,088,034 | 2.5% |
| Capital Outlay | 935,960 | 469,112 | 488,499 | 163,770 | -65.1% | 152,381 | -7.0% |
| Contingency | 2,721 | 460,000 | 172,955 | 210,000 | -54.3% | 210,000 | 0.0% |
| Subtotal Expenditures | \$ 66,247,696 | \$ 74,786,920 | \$ 75,811,456 | \$ 76,708,354 | 2.6% | \$ 78,350,240 | 2.1% |
| Carryovers from Prior Year | | | 1,240,217 | | | | |
| Contribution to OPEB/PERS | | | | | | | |
| TOTAL EXPENDITURES | \$ 66,247,696 | \$ 74,786,920 | \$ 77,051,674 | \$ 76,708,354 | 2.6% | \$ 78,350,240 | 2.1% |

| | | | | | | | |
|----------------------------------|-----------------------|---------------------|-----------------------|-----------------------|--|-----------------------|--|
| OPERATING IMPACT | \$ 17,704,513 | \$ 8,355,657 | \$ 9,184,234 | \$ 9,770,531 | | \$ 9,072,950 | |
| One Time Adjustment for Accruals | 1,069,536 | | | | | | |
| Transfers Out | (5,542,414) | (2,440,629) | (9,571,617) | (6,243,000) | | (2,953,000) | |
| IMPACT ON TOTAL RESERVES | \$ 13,231,635 | \$ 5,915,028 | \$ (387,383) | \$ 3,527,531 | | \$ 6,119,950 | |
| TOTAL RESERVES | \$ 122,415,661 | | \$ 122,028,279 | \$ 125,555,810 | | \$ 131,675,760 | |

General Fund Reserves Summary

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

| RESERVE BALANCES | Actual 2015-16 | Actual 2016-17 | Projected 2017-18 | Projected 2018-19 | Projected 2019-20 |
|-----------------------|----------------------|-----------------------|-----------------------|-----------------------|-----------------------|
| Non-Spendable | 669,880 | 198,875 | 39,262 | 39,262 | 39,262 |
| Restricted | 639,000 | 1,762,000 | 1,762,000 | 1,762,000 | 1,762,000 |
| Committed | 38,928,756 | 36,213,716 | 34,409,634 | 31,409,634 | 31,409,634 |
| Assigned | 39,078,695 | 50,126,808 | 53,276,808 | 47,297,260 | 47,297,260 |
| Unassigned | 29,867,695 | 34,114,263 | 32,540,575 | 45,047,654 | 51,167,604 |
| TOTAL RESERVES | \$109,184,026 | \$ 122,415,661 | \$ 122,028,279 | \$ 125,555,810 | \$ 131,675,760 |

Highlights of Reserve Changes

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

| CIP Projects Funded by Reserves | Actual 2016-17 | Amended 2017-18 | Budget 2018-19 | Forecast 2019-20 |
|---|--------------------|--------------------|--------------------|---------------------|
| HVAC Replacement - Civic Center (NEW) | | | \$2,000,000 | |
| Maintenance Yard | \$139,069 | \$76,033 | | |
| Civic Center Modification | \$5,027 | \$22,746 | | |
| Shannon Center Parking Lot Improvements | \$19,730 | \$1,042,680 | | |
| Dublin Heritage Cemetery - Phase 2 | | \$1,475,072 | | |
| Amador Plaza Rd Bicycle & Pedestrian Improvements | \$155,861 | \$0 | | |
| Fallon Sports Park - Phase 2 | \$1,800,000 | \$99,495 | | |
| Storm Drain Trash Capture | \$67,931 | \$722,198 | \$1,000,000 | |
| Total CIPs Funded by Reserves | \$5,187,618 | \$3,438,228 | \$3,000,000 | \$0 |

Specific changes to all reserves are shown on the following page. The changes in Fiscal Year 2017-18 are estimates at this point in time, based on the Amended Budget. The City Council will designate year-end reserves at the meeting of June 19, 2018.

General Fund Reserve Details

| RESERVE BALANCES | Actual 2016-17 | Projected 2017-18 | NET CHANGE | Projected 2018-19 | NET CHANGE | Projected 2019-20 |
|------------------------------------|-------------------|----------------------|----------------|----------------------|---------------|----------------------|
| Non-Spendable | \$ 198,875 | \$ 39,262 | \$ - | \$ 39,262 | \$ - | \$ 39,262 |
| Prepaid Expenses | 39,262 | 39,262 | - | 39,262 | - | 39,262 |
| Advance to Public Facility Fees | - | - | - | - | - | - |
| Advance to PERS Side Fund | 159,613 | - | - | - | - | - |
| Restricted | \$ 1,762,000 | \$ 1,762,000 | \$ - | \$ 1,762,000 | \$ - | \$ 1,762,000 |
| Heritage Park Maintenance | 750,000 | 750,000 | - | 750,000 | - | 750,000 |
| Cemetery Endowment | 60,000 | 60,000 | - | 60,000 | - | 60,000 |
| Developer Contr - Downtown | 873,000 | 873,000 | - | 873,000 | - | 873,000 |
| Developer Contr - Nature Pk | 60,000 | 60,000 | - | 60,000 | - | 60,000 |
| Developer Contr - Heritage Pk | 19,000 | 19,000 | - | 19,000 | - | 19,000 |
| Committed | \$ 36,213,716 | \$ 34,409,634 | \$ (3,000,000) | \$ 31,409,634 | \$ - | \$ 31,409,634 |
| Economic Stability | 8,000,000 | 8,000,000 | - | 8,000,000 | - | 8,000,000 |
| Public Safety Reserve | 1,600,000 | 1,600,000 | - | 1,600,000 | - | 1,600,000 |
| Downtown Public Impr | 452,170 | 911,817 | - | 911,817 | - | 911,817 |
| Economic Development | 2,000,000 | 2,000,000 | - | 2,000,000 | - | 2,000,000 |
| Emergency Communications | 741,000 | 741,000 | - | 741,000 | - | 741,000 |
| Fire Svcs OPEB | 3,334,672 | 3,334,672 | - | 3,334,672 | - | 3,334,672 |
| Innovations & New Opport | 1,813,408 | 1,813,408 | - | 1,813,408 | - | 1,813,408 |
| One-Time Initiative | 1,341,408 | 1,341,408 | - | 1,341,408 | - | 1,341,408 |
| Specific Committed Reserves | | | | - | | - |
| Maintenance Facility | 76,033 | - | - | - | - | - |
| Cemetery Expansion | 5,272,210 | 3,797,138 | - | 3,797,138 | - | 3,797,138 |
| Fallon Sports Park | 200,000 | 200,000 | - | 200,000 | - | 200,000 |
| Civic Ctr Expansion | 22,746 | - | - | - | - | - |
| Storm Drain Trash Capture | 722,198 | 1,000,000 | (1,000,000) | - | - | - |
| Shannon Center Parking Lot | 967,680 | - | - | - | - | - |
| Utility Undergrounding | 1,170,190 | 1,170,190 | - | 1,170,190 | - | 1,170,190 |
| Advance to Public Facility Fee | 6,000,000 | 6,000,000 | - | 6,000,000 | - | 6,000,000 |
| Dublin Sports Ground | 2,500,000 | 2,500,000 | (2,000,000) | 500,000 | - | 500,000 |
| Assigned | \$ 50,126,808 | \$ 53,276,808 | \$ (5,979,548) | \$ 47,297,260 | \$ - | \$ 47,297,260 |
| Accrued Leave | 998,235 | 998,235 | - | 998,235 | - | 998,235 |
| Operating Carryovers | 1,240,217 | 1,240,217 | (1,240,217) | - | - | - |
| CIP Carryovers | 1,739,331 | 1,739,331 | (1,739,331) | - | - | - |
| Non-Streets CIP Commitments | 3,879,516 | 3,879,516 | - | 3,879,516 | - | 3,879,516 |
| Catastrophic Loss | 13,918,531 | 16,468,531 | - | 16,468,531 | - | 16,468,531 |
| Service Continuity | 3,150,000 | 3,150,000 | - | 3,150,000 | - | 3,150,000 |
| Pension Rate Stabilization Plan | 2,000,000 | 2,000,000 | - | 2,000,000 | - | 2,000,000 |
| Chevron Debt Payoff | 5,238,622 | 5,238,622 | - | 5,238,622 | - | 5,238,622 |
| Pension & OPEB | 10,614,353 | 10,614,353 | - | 10,614,353 | - | 10,614,353 |
| Fiscally Responsible Adj | 325,000 | 325,000 | - | 325,000 | - | 325,000 |
| Municipal Regional Permit | 1,870,030 | 1,870,030 | - | 1,870,030 | - | 1,870,030 |
| HVAC Replacement | 2,000,000 | 2,000,000 | (2,000,000) | - | - | - |
| Relocate Parks Dept | 250,000 | 250,000 | - | 250,000 | - | 250,000 |

General Fund Reserve Details

| RESERVE BALANCES | Actual 2016-17 | Projected 2017-18 | NET CHANGE | Projected 2018-19 | NET CHANGE | Projected 2019-20 |
|-----------------------------------|-----------------------|-----------------------|----------------------|-----------------------|---------------------|----------------------|
| Specific Assigned Reserves | | | | - | | - |
| Civic Ctr Renovation-Police | 1,962,100 | 1,962,100 | - | 1,962,100 | - | 1,962,100 |
| Façade Improvement Grants | 250,000 | 250,000 | - | 250,000 | - | 250,000 |
| Contribution to ISF | 500,000 | 1,000,000 | (1,000,000) | - | - | - |
| Fire Equipment Replacement | 190,873 | 290,873 | - | 290,873 | - | 290,873 |
| Unassigned | \$ 34,114,263 | \$ 32,540,575 | \$ 12,507,079 | \$ 45,047,654 | \$ 6,119,950 | \$ 51,167,604 |
| Unassigned-Unrealized Gains | (3,860,531) | (3,860,531) | | (3,860,531) | | (3,860,531) |
| Unassigned (Available) | 37,974,794 | 36,401,106 | | 48,908,185 | | 55,028,135 |
| TOTAL RESERVES | \$ 122,415,661 | \$ 122,028,279 | \$ 3,527,531 | \$ 125,555,810 | \$ 6,119,950 | \$131,675,760 |

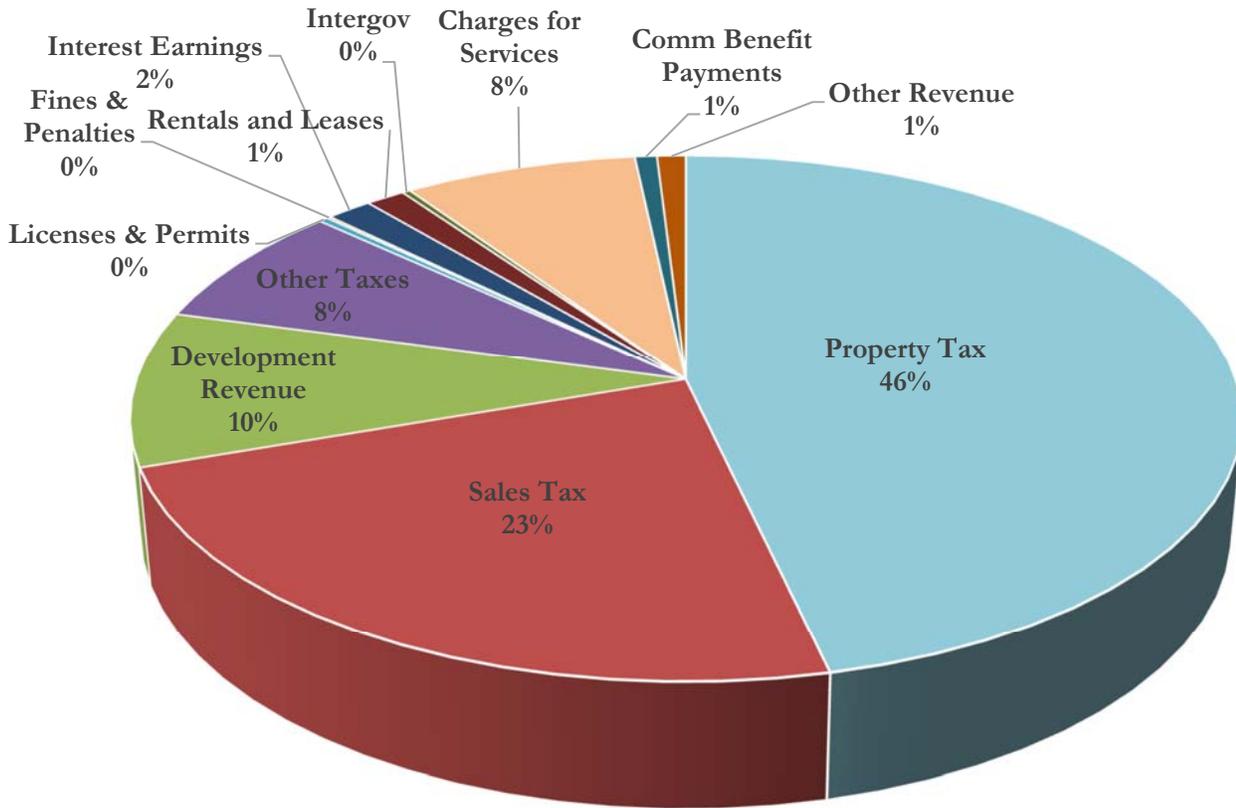


General Fund Revenue Assumptions

While Property Tax is expected to grow in both years, Sales Tax is slightly decreasing, and Development Revenues are projected to decline throughout the Forecast. While the majority of expenditure categories have been reduced in the budget proposal, contracted services costs, for both public safety and maintenance, are increasing.

Dublin’s two largest ongoing revenue sources in the General Fund, Property Taxes and Sales Tax, account for 69.7% of total revenues in Fiscal Year 2018-19.

Revenue Percentages, Fiscal Year 2018-19



The following are the key assumptions used to construct the General Fund operating budget in Fiscal Years 2018-19 and 2019-20, and the variances from year to year (the two variance numbers represent the change in Fiscal Year 2018-19 from the Fiscal Year 2017-18 Amended Budget; and the change in Fiscal Year 2019-20 from the Fiscal Year 2018-19 Adopted Budget). Descriptions are provided for categories with variances of \$150,000 or more.



Property Tax: +\$2.2 million / +\$2.3 million

The City has benefited from the continued rise in home prices in the Bay Area, as Dublin saw double-digit median home price increases in each of the past three years. The increased home values have also led to the City being able to recapture a majority of the Proposition 8 value that lowered assessed values during the recession.

Assumptions

- Total Property Tax revenue is projected to grow \$2.2 million (5.7%) in FY 2018-19 and \$2.3 million (5.7%) in FY 2019-20.
- Budgeted delinquency rate of 1%.
- Prop 8 recapture: growth based on projected growth in median sale price, for single family residential homes.

Sales Tax: -\$167,105 / -\$232,406

From Fiscal Year 2013-14 to Fiscal Year 2015-16, overall sales tax grew an average of 6.5% annually. Beginning in Fiscal Year 2016-17, the growth rate began to flatten, particularly in the Autos & Transportation sector, which makes up approximately 30% of total sales tax revenue. In the most recent two sales quarters, while the Building and Construction, Fuel and Service Stations, and Restaurants and Hotels sectors have shown growth, auto sales have begun to decline. Accordingly, Staff has incorporated a “recessionary blip” into the two-year budget proposal, with modest growth beginning again in Fiscal Year 2020-21.

Assumptions

- Auto sales tax was virtually flat in FY 2016-17 (year over year), after three years of average 7.8% growth.
- In the second and third quarters of FY 2017-18, quarter-over-quarter auto sales tax is down an average of 7.6%.
- Total Sales Tax revenue is projected to decrease \$167,000 (0.8%) in FY 2018-19 and \$232,000 (1.2%) in FY 2019-20.

Other Taxes: +\$626,100 / +\$84,500

Other Taxes include Property Transfer Taxes, Transient Occupancy Taxes and multiple Franchise Taxes (electric, gas, garbage, cable). The Adopted Budget projects an increase of \$250,000 in Property Transfer Tax and \$376,100 in overall franchise taxes in Fiscal Year 2018-19. All components were held relatively flat in the second year.

Development Revenue: -\$1,512,426 / -\$804.025

Development revenues include revenues from permits (primarily building permits), and from planning and engineering services provided by the City that are ultimately covered by developer deposit accounts. The updated projections include anticipated activity in existing projects and do not presume any new development during the 10-year period. Accelerated activity in the current year translates to decreases beginning in Fiscal Year 2018-19.

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



Assumptions

- Development revenues are projected to decrease \$2.4 million (15.4%) in FY 2018-19 from the FY 2017-18 Amended Budget.
- FY 2019-20 revenues are projected to decrease an additional \$804,000 (9.7%).

Interest Income: +\$452,987 / + \$6,028

The Adopted Budget for interest income is adjusted for actual earnings in the current year, remaining flat in the second year.

Charges for Services (excluding development services): +\$695,177 / +\$47,285

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

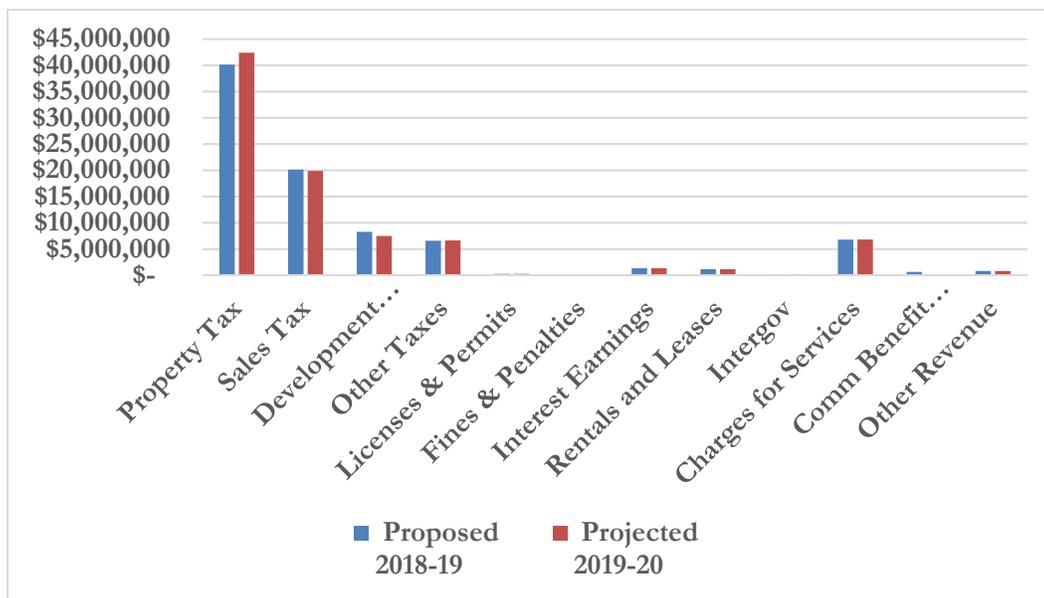
Assumptions

- Recreation program revenues are projected to increase \$449,278 (10.4%) in FY 2018-19 and remain relatively flat in FY 2019-20. The inclusion of concession revenue at The Wave added \$229,564 beginning FY 2018-19.

Community Benefit Payments: +\$441,000 / -\$441,000

These revenues are not counted on in advance for ongoing purposes, but are included in the budget when they are known, or added to the amended budget throughout the year. Large payments anticipated for specific projects are called out separately in the General Fund summary, and are segregated into Committed Reserves. In Fiscal Year 2018-19 the City expects a Community Benefit Payment of \$441,000 from the Avesta project in the Downtown. That budget is removed in Fiscal Year 2019-20.

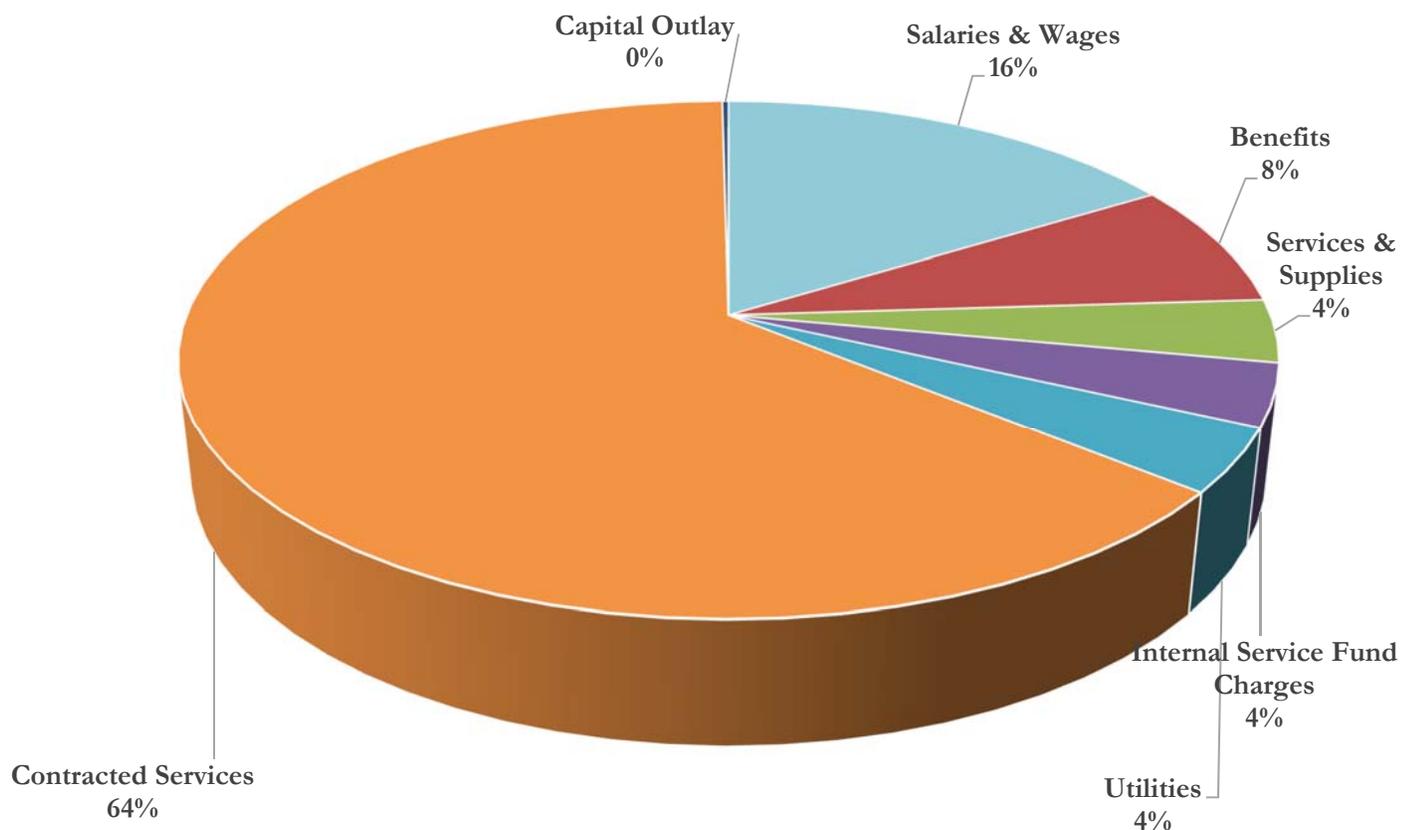
Two-Year Revenues by Category



General Fund Expenditure Assumptions

The City's ongoing operating expenditures and long-term financial liabilities continue to grow, and as previously mentioned are projected to eventually outpace the City's ongoing revenue growth in Fiscal Year 2024-25, absent any significant additional revenues or significant cost cutting measures. The Adopted Budget reflects an increase in total operating expenditures of \$1.9 million in Fiscal Year 2018-19 and \$1.6 million in Fiscal Year 2019-20. The chart below presents the composition of operating expenditures by category for Fiscal Year 2018-19, and is followed by a discussion of the assumptions used in preparing the budget.

Expenditure Percentages, Fiscal Year 2018-19



The following are the key assumptions used to construct the General Fund operating budget in Fiscal Years 2018-19 and 2019-20, and the variances from year to year (the two variance numbers represent the change in Fiscal Year 2018-19 from the Fiscal Year 2017-18 Amended Budget; and the change in Fiscal Year 2019-20 from the Fiscal Year 2018-19 Adopted Budget). Descriptions are provided for categories with variances of \$150,000 or more.



Personnel Costs: -\$342,939 / +\$856,461

Rising personnel costs are a major area of concern for all public agencies. In recent years, the City has implemented employee cost sharing measures to relieve a portion of the healthcare and retirement cost burden on the City. Currently, employees are paying 100% of the employee portion of pension costs (8% of salary), and are also contributing to the employer portion of pension costs (an additional 7%, for a total of 15% of salary). Salaries and wages are driven by the most recent five-year employee agreement approved by the City Council in spring 2015.

The two-year budget proposal reflects an updated position allocation plan, projected salaries, health rates, and retirement benefits. The first-year decrease is due primarily to the net result of the elimination of 1.0 position in the first year, and the net impact of increasing pension costs and decreasing retiree health costs, as discussed below.

Position Changes

The Adopted Budget includes the following changes to the City's Position Allocation beginning in Fiscal Year 2018-19 (net cost shown is first year salary and benefits). The net difference to the General Fund is a decrease of 1.0 position, and a net savings of \$87,075.

- Replace 1.0 Senior Office Assistant (The Wave) with 1.0 Recreation Technician: cost neutral
- Replace 1.0 Parks and Community Services Business Manager with 1.0 Special Projects Manager (Three-Year Limited Term): cost neutral
- Eliminate 1.0 Office Assistant I (Two-Year Limited Term Position): savings of \$87,075

Full-Time Position Allocation Plan

| 2017-18 | 2018-19 | 2019-20 |
|---------|---------|---------|
| 95.00 | 94.00 | 94.00 |

Benefits

While the City's CalPERS payments increases \$289,820 in Fiscal Year 2018-19, and another \$275,756 in Fiscal Year 2019-20, Staff had planned for this and had incorporated higher payments in the 10-Year Forecast last year. The Adopted Budget also includes a lump sum contribution of \$1 million annually against the ongoing pension liability.

As was discussed in the transmittal letter, retiree health payments are decreasing significantly, due to the City's capping of the benefit plan for new hires (after January 1, 2016). Staff had initially projected savings of \$4.0 million over 15 years, but with nearly a quarter of the City workforce turning over in the last two years, the savings from the capped benefit are being realized earlier than anticipated. Staff now expects savings of \$6.9 million over the same 15-year period. Savings in Fiscal Year 2018-19 totals \$566,401.

Supplies and Services: -\$240,036 / +\$15,674

During the budget process, Staff were asked to scrutinize services and supplies line item budgets and make changes in work plans in order to find operational efficiencies. The result was a reduction in nearly every supply category across departments, in areas including office and operating supplies, advertising, repair and maintenance of vehicles, and printing and binding.



Utilities: +\$259,743 / -\$429,912

The Adopted Budget includes an increase in utilities in Fiscal Year 2018-19 as the net result of bringing the sewer, electric, potable water, and recycled water costs in line with current year costs. In the second year, the projected Chevron lease payment was removed, in anticipation of City's payoff of the lease balance the prior year.

Contract Services: +\$2.9 million / +\$1.2 million

The City contracts for Public Safety (Police and Fire), maintenance, development and other miscellaneous services. In Fiscal Years 2018-19 and 2019-20, total contracted services make up 64% of the overall General Fund expenditure budget. Public Safety contracts costs make up approximately 42% of the total operating budget. The details of contract increases were included in the Transmittal Letter to this document, but are also included here for easy reference.

Police Services

Increases are proposed for the Police Services contract with Alameda County Sheriff's Office (ACSO), as shown in the table below. Since the Preliminary Budget presentation in March 2018, the City Manager concluded contract negotiations, the result of which was the **addition of two deputies to Dublin Police Services** beginning in Fiscal Year 2018-19, with no change to the preliminary contract amount.

Police Services Contract Changes

| FY | Contract \$ (All Funds) | Increase \$ | Increase % | Contract \$, General Fund Only | Increase \$ | Increase % |
|---------|----------------------------|----------------|---------------|--------------------------------------|----------------|---------------|
| 2017-18 | 18,366,098 | | | 18,266,098 | | |
| 2018-19 | 19,302,731 | 936,633 | 5.1% | 19,152,731 | 886,633 | 4.9% |
| 2019-20 | 20,310,002 | 1,007,271 | 5.2% | 20,210,002 | 1,057,271 | 5.5% |

The following factors are included:

- Two additional deputies.
- County-approved 4% COLA for sworn personnel for both years; COLA for non-sworn is 3.5% and 3.25% for the two budget years.

Fire Services

Fire Services Contract Changes

| FY | Contract \$ (All Funds) | Increase \$ | Increase % | Contract \$, General Fund Only | Increase \$ | Increase % |
|---------|----------------------------|----------------|---------------|--------------------------------------|----------------|---------------|
| 2017-18 | 12,867,286 | | | 12,538,018 | | |
| 2018-19 | 13,693,401 | 826,115 | 6.4% | 13,204,228 | 666,210 | 5.3% |
| 2019-20 | 14,146,997 | 453,596 | 3.3% | 13,892,155 | 687,210 | 5.2% |

The following factors are included:



- County-approved 3.0% COLA for safety personnel for both years; COLA for non-safety is 3.5% and 3.25% for the two budget years.
- A one-time budget of \$300,000 is included in FY 2018-19 for heart monitor replacements.

Maintenance (MCE)

MCE Contract Changes

| FY | Contract \$ (All Funds) | Increase \$ | Increase % | Contract \$, General Fund Only | Increase \$ | Increase % |
|-----------|------------------------------------|------------------------|-----------------------|---|------------------------|-----------------------|
| 2017-18 | 5,516,931 | | | 4,829,511 | | |
| 2018-19 | 5,891,098 | 374,167 | 6.8% | 5,158,925 | 329,414 | 6.8% |
| 2019-20 | 5,891,336 | 238 | 0.0% | 5,158,925 | | 0.0% |

The following factors are included:

- New park inventory: Sean Diamond Park, Fallon Sports Park Phase II, Jordan Ranch Neighborhood Park, Clover and Sunrise Parks.
- Full year of maintenance at The Wave included.
- Costs held flat in FY 2019-20.

The Adopted Budget also includes a lump sum amount for additional work beyond what is included in the contract scope. This has been historically budgeted for but not specifically called out in the contract. Staff has asked MCE to include this in the total contract amount, at a not-to-exceed amount of \$300,000, which is the average cost of additional work over the past several years.

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

Capital Outlay: -\$305,342 / -\$11,389

One-time funds for minor building improvements were removed in the Fiscal Year 2018-19 Adopted Budget.

Contingency: -\$250,000 / flat

In prior years, the Public Works Department budgeted \$250,000 for unforeseen maintenance projects. This amount has been removed in the Adopted Budget, with Staff intending to propose the establishment of a maintenance reserves in the General Fund for these purposes.



Out-of-State Travel (requires City Council approval)

Figure 7| OUT-OF-STATE TRAVEL FISCAL YEAR 2018-19

| Conference Description | Location | Attendee(s) |
|--|---------------------|---|
| International Code Council - Annual Business Meeting and Code Hearings | Richmond VA | Chief Building Official |
| World Water Park Association (WWA) | Las Vegas, NV | Recreation Supervisor |
| International Association of Amusement Parks and Attractions (IAAPA) | Orlando, FL | Assistant Parks & Community Services Director |
| National Recreation and Parks Asso. (NRPA) | Indianapolis, IN | Parks & Community Services Director |
| ICMA Conference | Baltimore, MD | City Manager/Asst. City Manager/Asst. to the City Manager, Administrative Services Director |
| National League of Cities (Spring) | Washington, DC | Council Member |
| United States Conference of Mayors | Washington, DC | Council Member |
| ICSC RECon - The Global Retail Real Estate Convention | Las Vegas, NV | Assistant to the City Manager & Management Analyst II |
| Institute of Transportation Engineers Conference | Minneapolis, MN | Transportation & Operation Manager |
| America Society of Civil Engineers Conference | Denver, CO | CIP Manager |
| American Society of Landscape Architects Conference | Philadelphia, PA | Parks & Facilities Development Coordinator |
| IACP Conference | Orlando, FL | Police Captain |
| FBI National Academy Conference | Quebec City, Canada | Police Chief |



Out-of-State Travel

Figure 8| OUT-OF-STATE TRAVEL FISCAL YEAR 2019-20

| Conference Description | Location | Attendee(s) |
|--|------------------|---|
| American Planning Association - National Conference | Houston TX | Community Development Director or Assistant Community Development Director |
| International Code Council - Annual Business Meeting and Code Hearings | Clark County, NV | Chief Building Official |
| World Water Park Association (WWA) | TBA | Recreation Supervisor & Assistant Parks & Community Services Director |
| National Recreation and Parks Assoc. (NRPA) | Indianapolis, IN | Parks & Community Services Director |
| ICMA Conference | Nashville, TN | City Manager/Asst. City Manager/Asst. to the City Manager, Administrative Services Director |
| National League of Cities (Fall) | San Antonio, TX | Council Member |
| National League of Cities (Spring) | Washington, DC | Council Member |
| United States Conference of Mayors | Washington, DC | Council Member |
| ICSC RECon - The Global Retail Real Estate Convention | Las Vegas, NV | Assistant to the City Manager & Management Analyst II |
| Institute to Transportation Engineers Conference | Austin, TX | Transportation & Operation Manager |
| America Society of Civil Engineers Conference | TBA | CIP Manager |
| IACP Conference | TBA | Police Captain |
| FBI National Academy Conference | New Orleans, LA | Police Chief |

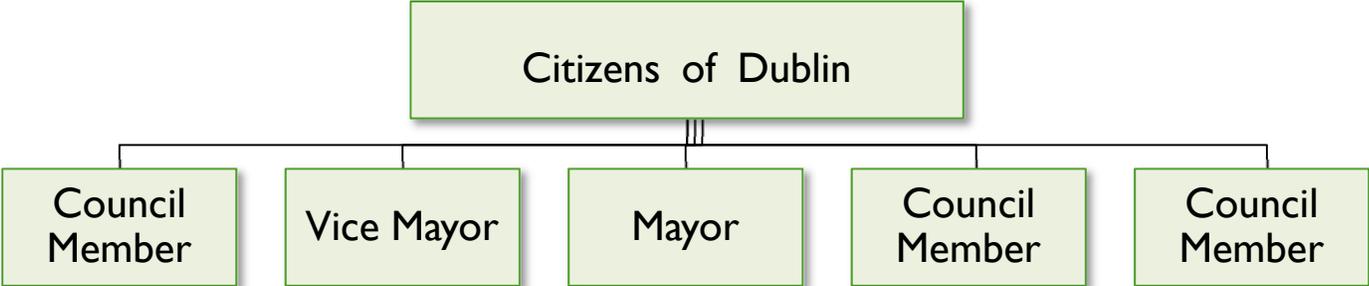


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City Council

Chart 2 | City Council Organizational Chart



Description:

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

Accomplishments for 2016-17 and 2017-18:

- Opened the Emerald Glen Recreation and Aquatic Complex – The Wave.
- Established and concluded a Fiscal Sustainability Taskforce to assist with long-term budget solutions.
- Completed the Tassajara Road Culvert Project.
- Began work on the Dougherty Road Widening.
- Began work on the Dublin Blvd. Widening Project near City Hall.
- Initiated work on the Dublin Blvd. Extension to Livermore.
- Opened the Dublin Camp Parks Military History Center.
- Started construction on the new Public Safety Complex.
- Adopted updates for the following fee programs: Public Facility Fee, Western Dublin Traffic Impact Fee and Fire Facility Fee.
- Continued a successful branding effort – The New American Backyard – in all City outreach and materials.
- Adopted an updated Strategic Plan and a new Vision for the City.

Objectives for Fiscal Year 2018-19 and 2019-20:

- Participate in legislative outreach, in partnership with cities of Livermore, Pleasanton, San Ramon and the Town of Danville.
- Issue City of Dublin Annual Report on City Accomplishments and the City Report to share news of the year.
- Update to the City Council's Two-Year Strategic Plan.
- Complete the Dougherty Road Widening Project.
- Complete the Dublin Blvd. Widening Project.
- Complete construction of the City's Public Safety Complex for Dublin Police Services.

Budget Highlights:

- Funding for Dublin Pride Week Activities.
- Funding for Volunteer Recognition and Inside Dublin Programs.
- Funding for professional services for Strategic Plan.



Figure 9 | CITY COUNCIL EXPENDITURES

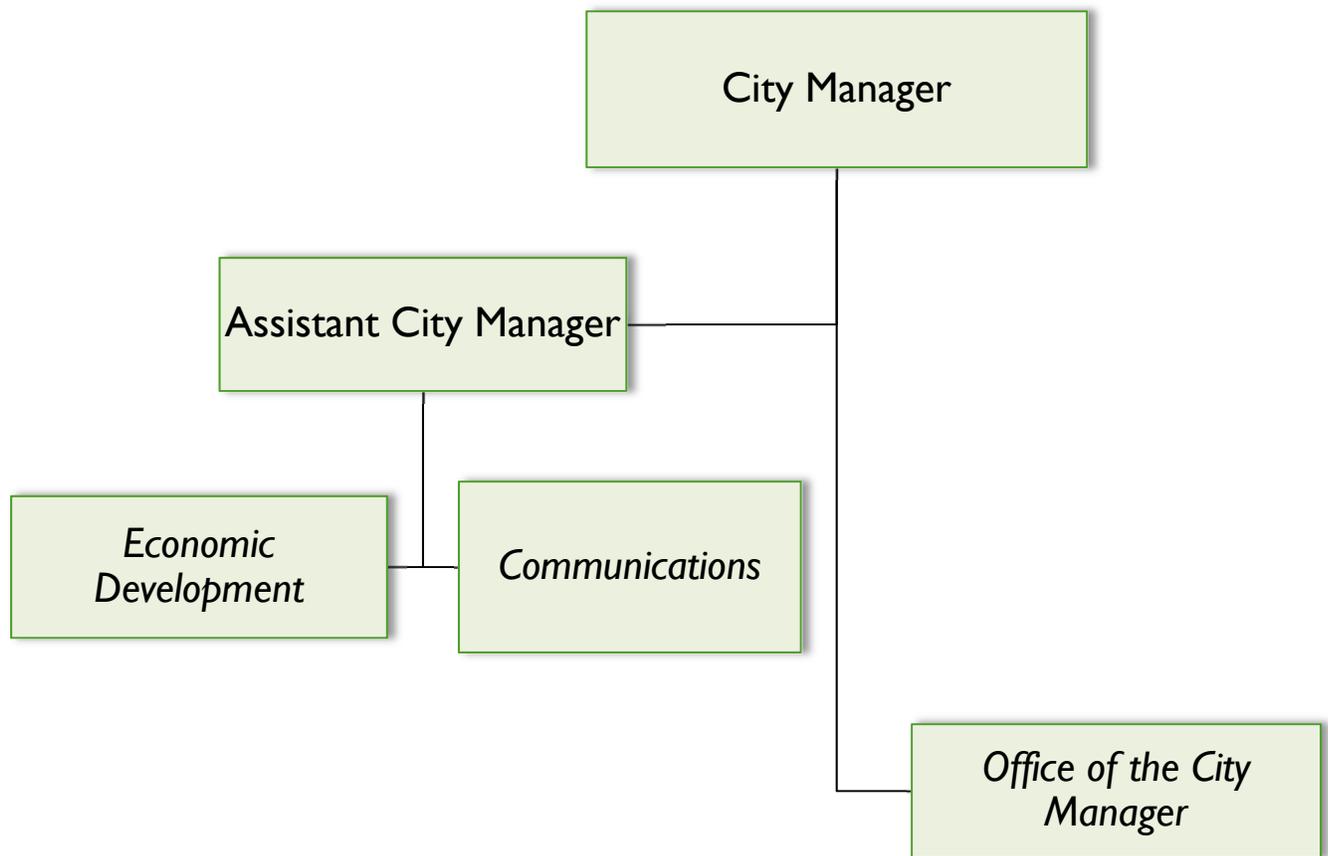
| | Actual 2016-17 | Adopted 2017-18 | Amended 2017-18 | Budget 2018-19 | Forecast 2019-20 |
|---------------------------------|-------------------|--------------------|--------------------|-------------------|---------------------|
| EXPENDITURES BY CATEGORY | | | | | |
| Salaries & Wages | \$64,060 | \$67,123 | \$67,123 | \$73,880 | \$73,880 |
| Benefits | \$79,940 | \$107,371 | \$107,371 | \$113,311 | \$119,518 |
| Services & Supplies | \$114,638 | \$143,355 | \$143,355 | \$138,415 | \$138,415 |
| Internal Service Fund Charges | \$61,872 | \$40,646 | \$40,646 | \$79,384 | \$85,219 |
| Contracted Services | \$81,641 | \$186,100 | \$186,100 | \$121,000 | \$121,000 |
| TOTAL EXPENDITURES | \$402,153 | \$544,595 | \$544,595 | \$525,990 | \$538,032 |

| | | | | | |
|----------------------|------------------|------------------|------------------|------------------|------------------|
| FUNDING | | | | | |
| General Fund | \$402,153 | \$544,595 | \$544,595 | \$525,990 | \$538,032 |
| TOTAL FUNDING | \$402,153 | \$544,595 | \$544,595 | \$525,990 | \$538,032 |

| | | | | | |
|-----------------------------|-------------|-------------|-------------|-------------|-------------|
| PERSONNEL ALLOCATION | | | | | |
| Mayor | 1.00 | 1.00 | 1.00 | 1.00 | 1.00 |
| City Council Member | 4.00 | 4.00 | 4.00 | 4.00 | 4.00 |
| TOTAL POSITIONS | 5.00 | 5.00 | 5.00 | 5.00 | 5.00 |

Office of the City Manager

Chart 3 | Office of the City Manager Organizational Chart



Description:

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

The Office of the City Manager includes other professional and administrative staff, including an Assistant City Manager with supervisory responsibility over economic development and communications, as well as certain departmental oversight. It also includes mid-level management staff involved in managing the City's contracting practices, community grants and human services efforts, among many other duties.

Accomplishments for 2016-17 and 2017-18:

- Reorganized the Parks and Community Services Department to better align staff resources with the appropriation of fiscal resources and cost recovery efforts.
- Began providing staffing support to the Human Services Commission.
- Developed new contracting practices that includes a new clearinghouse process in the City Manager's Office.
- Held two sessions of the Inside Dublin Leadership Academy in order to develop a pipeline of future leaders for appointed or elected office.
- Successfully negotiated two additional deputy sheriffs without an increase to the overall contract with the Alameda County Sheriff's Office.
- Updated the City's Public Facilities Fee Program.
- Executed a Ground Lease Agreement with Dublin Unified School District for City-owned property for a future K-8 school within the Dublin Crossings Specific Plan.
- Assisted in the relocation of a major Dublin employer, Zeiss Meditec, to vacant land owned by the Alameda County Surplus Property Authority.
- Developed a Hotel Incentive Program to encourage the development of new hotels, as well as promote reinvestment in existing hotels.
- Entered into a new partnership with the Chamber of Commerce to provide City sponsorship of key events and Chamber services.
- Promoted key opportunity sites on website, OppSites, which can be viewed by national and international developers and businesses.
- Participated in the National Manufacturing Day to highlight Dublin's economic diversity by organizing tours of Dublin manufacturing firms.
- Held a new Business Anniversary Breakfast Reception recognizing Dublin businesses which have been in operation for 20 years or more.
- Collaborated with regional partners to hold the first Tri-Valley Commerce Con, which connects small businesses with local resources.
- In partnership with the Chamber launched the "Decorate Dublin" contest to encourage holiday shopping as a part of the Discover Dublin social media campaign.
- Expanded the City's social media efforts to include NextDoor and a Facebook page dedicated to the Parks and Community Services Department.

- In order to increase civic engagement, added Open City Hall, an online tool to collect community feedback, to the City's website.
- Worked with Dublin Police Services on the launch of its Twitter page.
- Added Nixle, which provides text noticing to complement public safety outreach to the community.
- Worked with Dublin Police Services to promote the registration of video cameras to assist in solving crimes.
- Provided crisis communications support to residents on vegetation fires in Eastern Dublin.
- Continued the City's branding efforts, which were acknowledged with several key awards, including two statewide and one national award:
 - The California Association for Local Economic Development (CALED) Award of Merit.
 - The California Association for Public Information Officials (CAPIO) Award of Excellence in Communications for Branding Campaigns.
 - The City-County Communications & Marketing Association (3CMA) Savvy Award for Branding Graphic Design.

Objectives for Fiscal Year 2018-19 and 2019-20:

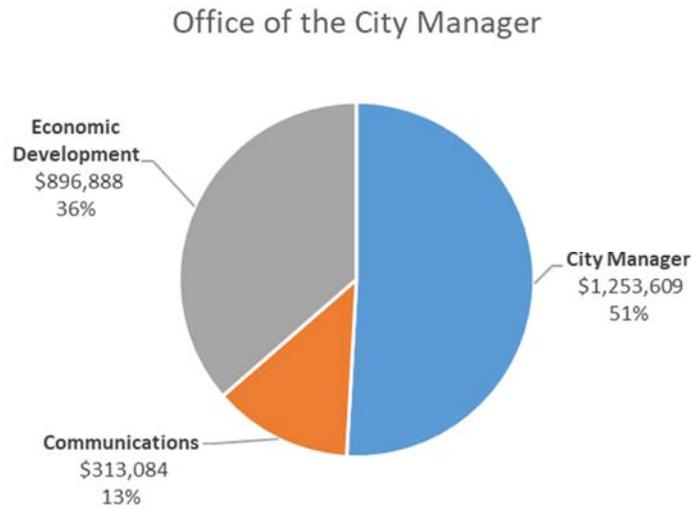
- Implement cost saving measures to ensure the long-term fiscal sustainability of the City's operating budget.
- Work to establish a public-public partnership with Parks Regional Forces Training Area for ongoing maintenance/public work's needs.
- Continue ongoing evaluation of technology to improve service delivery to the community, including in the areas of public safety, permitting, ticketing, purchasing, rentals and licensing.
- Explore operational efficiencies in delivering services with other public agencies.
- Identify a site for a future special needs affordable housing project.
- Enhance the City's disaster preparedness efforts.
- Strengthen the community pipeline for future leadership roles.
- Continue to offer incentives to address current market conditions (Façade Improvement Program, Hotel Reimbursement, Sales Tax Reimbursement, Sewer Capacity Assistance, Small Business Assistance, etc.).
- Facilitate roundtables with commercial and residential brokers, developers and auto dealers.
- Focus efforts on key development sites, including SCS Development, Kaiser campus, Zeiss campus.
- Work with Downtown property owners on updating the CC&Rs to facilitate retail transition and redevelopment.
- Work with Downtown property owners on building/site improvements.
- Look for additional ways to increase sales tax revenue for the City.
- Strengthen the City's social media presence on existing platforms.
- Work with Police Services on the utilization of Nixle.
- Redesign and refresh the City's website and mobile app.
- Develop a more robust video presence online, via public service announcements, in coordination with public safety.

Budget Highlights:

- Transitioned Economic Development Department as a Division of the Office of the City Manager Department.
- Funding for the Inside Dublin Leadership Academy for two years.
- Funding for the Façade Improvement Program to assist small businesses.
- Funding for outreach materials, including the City’s Annual Report and City Report Newsletter.

Figure 10| OFFICE OF THE CITY MANAGER EXPENDITURES

| | Actual 2016-17 | Adopted 2017-18 | Amended 2017-18 | Budget 2018-19 | Forecast 2019-20 |
|---------------------------------|--------------------|--------------------|--------------------|--------------------|---------------------|
| EXPENDITURES BY CATEGORY | | | | | |
| Salaries & Wages | \$1,184,581 | \$1,220,913 | \$1,220,913 | \$1,336,994 | \$1,376,477 |
| Benefits | \$479,759 | \$501,830 | \$501,830 | \$495,672 | \$535,325 |
| Services & Supplies | \$117,696 | \$191,970 | \$187,528 | \$187,467 | \$187,567 |
| Internal Service Fund Charges | \$133,272 | \$131,754 | \$131,754 | \$170,448 | \$172,630 |
| Contracted Services | \$153,705 | \$162,709 | \$239,697 | \$263,500 | \$263,500 |
| Capital Outlay | \$3,302 | | \$4,442 | \$9,500 | \$4,500 |
| TOTAL EXPENDITURES | \$2,072,315 | \$2,209,176 | \$2,286,164 | \$2,463,581 | \$2,539,999 |
| FUNDING | | | | | |
| General Fund | \$2,072,315 | \$2,209,176 | \$2,286,164 | \$2,363,581 | \$2,439,999 |
| Small Business Assistance | | | | \$100,000 | \$100,000 |
| TOTAL FUNDING | \$2,072,315 | \$2,209,176 | \$2,286,164 | \$2,463,581 | \$2,539,999 |



City Manager

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

Figure 11 | CITY MANAGER EXPENDITURES

| | Actual 2016-17 | Adopted 2017-18 | Amended 2017-18 | Budget 2018-19 | Forecast 2019-20 |
|---------------------------------|--------------------|--------------------|--------------------|--------------------|---------------------|
| EXPENDITURES BY CATEGORY | | | | | |
| Salaries & Wages | \$736,234 | \$765,534 | \$765,534 | \$795,552 | \$818,878 |
| Benefits | \$307,354 | \$321,766 | \$321,766 | \$296,431 | \$321,882 |
| Services & Supplies | \$24,826 | \$39,325 | \$34,883 | \$40,605 | \$40,605 |
| Internal Service Fund Charges | \$110,052 | \$109,155 | \$109,155 | \$111,522 | \$114,884 |
| Contracted Services | \$137 | \$5,000 | \$5,000 | \$5,000 | \$5,000 |
| Capital Outlay | \$2,113 | | \$4,442 | \$4,500 | \$4,500 |
| TOTAL EXPENDITURES | \$1,180,716 | \$1,240,780 | \$1,240,780 | \$1,253,609 | \$1,305,749 |
| FUNDING | | | | | |
| General Fund | \$1,180,716 | \$1,240,780 | \$1,240,780 | \$1,253,609 | \$1,305,749 |
| TOTAL FUNDING | \$1,180,716 | \$1,240,780 | \$1,240,780 | \$1,253,609 | \$1,305,749 |
| PERSONNEL ALLOCATION | | | | | |
| City Manager | 1.00 | 1.00 | 1.00 | 1.00 | 1.00 |
| Assistant City Manager | 1.00 | 1.00 | 1.00 | 0.75 | 0.75 |
| Administrative Technician | | 0.50 | 0.50 | 0.50 | 0.50 |
| Assistant to the City Manager | 0.34 | 0.34 | 0.34 | 0.25 | 0.25 |
| Executive Aide | 1.00 | 1.00 | | | |
| Management Analyst I | | | 1.00 | 1.00 | 1.00 |
| Office Assistant I | | | 1.00 | 0.50 | 0.50 |
| Senior Office Assistant | 1.00 | 0.50 | 0.50 | 0.50 | 0.50 |
| TOTAL POSITIONS | 4.34 | 4.34 | 5.34 | 4.50 | 4.50 |



Communications

Formerly referred to as the Public Information Office, the City transitioned to the Office of Communications this year to better reflect the work being done to engage with the community. The Communications office conducts media relations activities as part of its public information efforts, including the issuance of City press releases and media advisories, manages the City’s website content, produces the *City Report* newsletter and *Annual Report*, as well social media outreach efforts and emergency alert notifications. In addition, the division supports the Parks and Community Services Department in crafting outreach materials such the Activity Guides, Senior Newsletter, email campaigns and supports a variety of citywide events in the form of promotion and advertising.

Figure 12| COMMUNICATIONS EXPENDITURES

| | Actual 2016-17 | Adopted 2017-18 | Amended 2017-18 | Budget 2018-19 | Forecast 2019-20 |
|---------------------------------|-------------------|--------------------|--------------------|-------------------|---------------------|
| EXPENDITURES BY CATEGORY | | | | | |
| Salaries & Wages | \$126,715 | \$151,882 | \$151,882 | \$151,985 | \$156,534 |
| Benefits | \$36,914 | \$44,328 | \$44,328 | \$36,724 | \$37,826 |
| Services & Supplies | \$50,028 | \$64,340 | \$64,340 | \$62,175 | \$62,275 |
| Internal Service Fund Charges | | | | \$31,700 | \$31,700 |
| Contracted Services | \$33,539 | \$50,209 | \$127,197 | \$30,500 | \$30,500 |
| TOTAL EXPENDITURES | \$247,196 | \$310,759 | \$387,747 | \$313,084 | \$318,835 |

| | | | | | |
|----------------------|------------------|------------------|------------------|------------------|------------------|
| FUNDING | | | | | |
| General Fund | \$247,196 | \$310,759 | \$387,747 | \$313,084 | \$318,835 |
| TOTAL FUNDING | \$247,196 | \$310,759 | \$387,747 | \$313,084 | \$318,835 |

| | | | | | |
|-----------------------------|-------------|-------------|-------------|-------------|-------------|
| PERSONNEL ALLOCATION | | | | | |
| Assistant City Manager | | | | 0.15 | 0.15 |
| Economic Dev. Director/PIO | 0.20 | 0.20 | 0.20 | | |
| Management Analyst I | 0.80 | | | | |
| Management Analyst II | | 0.80 | 0.80 | 1.00 | 1.00 |
| TOTAL POSITIONS | 1.00 | 1.00 | 1.00 | 1.15 | 1.15 |

Economic Development

Economic Development Division activities include economic development programs, such as targeted incentives to attract, retain and expand business; economic reports; development of various business marketing materials; implementation of the City’s marketing and branding plan, and execution of the Business Recognition Program. In addition, the Division also participates in regional economic development efforts, including but not limited to, the East Bay Economic Development Alliance, iGATE, East Bay Leadership Council, Innovation Tri-Valley and Visit Tri-Valley. It also partners with the Alameda County Small Business Development Center and the Dublin Chamber of Commerce on small business support, as well as continues to participate in membership groups such as the California Association for Local Economic Development (CALED).

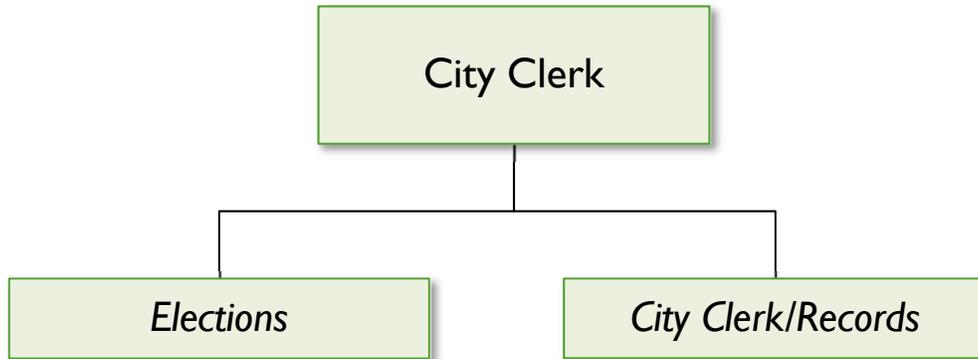
Figure 13| ECONOMIC DEVELOPMENT EXPENDITURES

| | Actual 2016-17 | Adopted 2017-18 | Amended 2017-18 | Budget 2018-19 | Forecast 2019-20 |
|---|-------------------|--------------------|--------------------|-------------------|---------------------|
| EXPENDITURES BY CATEGORY | | | | | |
| Salaries & Wages | \$321,631 | \$303,497 | \$303,497 | \$389,457 | \$401,065 |
| Benefits | \$135,492 | \$135,736 | \$135,736 | \$162,517 | \$175,617 |
| Services & Supplies | \$42,842 | \$88,305 | \$88,305 | \$84,687 | \$84,687 |
| Internal Service Fund Charges | \$23,220 | \$22,599 | \$22,599 | \$27,226 | \$26,045 |
| Contracted Services | \$120,029 | \$107,500 | \$107,500 | \$228,000 | \$228,000 |
| Capital Outlay | \$1,188 | | | \$5,000 | |
| TOTAL EXPENDITURES | \$644,403 | \$657,637 | \$657,637 | \$896,888 | \$915,415 |
| FUNDING | | | | | |
| General Fund | \$644,403 | \$657,637 | \$657,637 | \$796,888 | \$815,415 |
| Small Business Assistance | | | | \$100,000 | \$100,000 |
| TOTAL FUNDING | \$644,403 | \$657,637 | \$657,637 | \$896,888 | \$915,415 |
| PERSONNEL ALLOCATION | | | | | |
| Assistant City Manager | | | | 0.10 | 0.10 |
| Assistant to the City Manager | | | | 0.50 | 0.50 |
| Economic Dev. Director/PIO | 0.80 | 0.80 | 0.80 | 1.00 | 1.00 |
| Management Analyst I | 0.20 | | | | |
| Management Analyst II | 1.00 | 1.20 | 1.20 | 0.70 | 0.70 |
| Senior Office Assistant | 0.50 | 0.50 | 0.50 | 0.50 | 0.50 |
| Special Projects Manager (Limited Term) | | | | 1.00 | 1.00 |
| TOTAL POSITIONS | 2.50 | 2.50 | 2.50 | 3.80 | 3.80 |



City Clerk's Office

Chart 4 | City Clerk Organizational Chart



Description:

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

Accomplishments for 2016-17 and 2017-18:

- Successful administration of 2016 General Election.
- Near completion of Records Retention and CIP Management.
- Implementation of campaign filing software for City Council and candidates.

Objectives for Fiscal Year 2018-19 and 2019-20:

- Determine feasibility of offering passport services at City Hall.
- Prepare and administer 2018 General Election.
- Continue Records Retention implementation.

Budget Highlights:

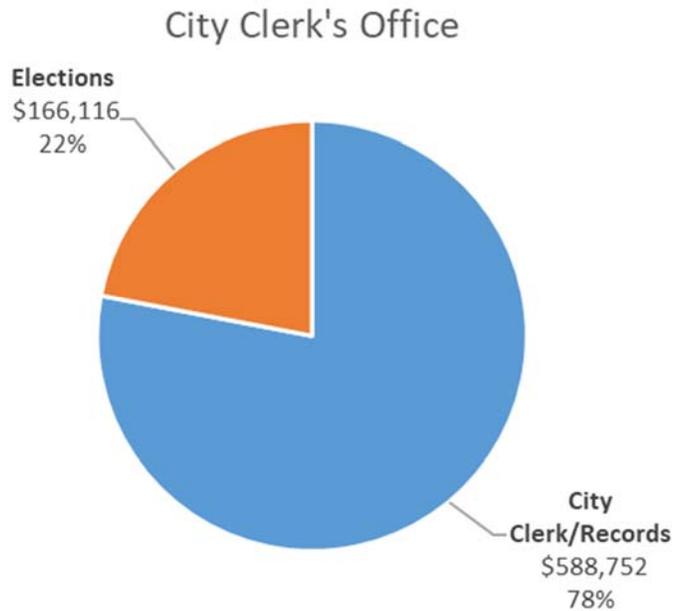
- Funding to conduct Biennial General Municipal election.



FIGURE 14| CITY CLERK'S OFFICE EXPENDITURES

| | Actual 2016-17 | Adopted 2017-18 | Amended 2017-18 | Budget 2018-19 | Forecast 2019-20 |
|---------------------------------|-------------------|--------------------|--------------------|-------------------|---------------------|
| EXPENDITURES BY CATEGORY | | | | | |
| Salaries & Wages | \$303,876 | \$321,365 | \$321,365 | \$307,092 | \$316,305 |
| Benefits | \$156,344 | \$158,625 | \$158,625 | \$138,291 | \$149,786 |
| Services & Supplies | \$8,796 | \$12,245 | \$12,245 | \$13,022 | \$11,522 |
| Internal Service Fund Charges | \$86,040 | \$67,434 | \$67,434 | \$68,007 | \$70,339 |
| Contracted Services | \$110,498 | \$76,060 | \$76,060 | \$228,456 | \$66,960 |
| Capital Outlay | \$4,515 | | | | |
| TOTAL EXPENDITURES | \$670,069 | \$635,729 | \$635,729 | \$754,868 | \$614,912 |

| | | | | | |
|----------------------|------------------|------------------|------------------|------------------|------------------|
| FUNDING | | | | | |
| General Fund | \$670,069 | \$635,729 | \$635,729 | \$754,868 | \$614,912 |
| TOTAL FUNDING | \$670,069 | \$635,729 | \$635,729 | \$754,868 | \$614,912 |



City Clerk/Records

The budget includes staffing costs associated with providing the primary function of the City Clerk's Office. The City Clerk/Records unit maintains all official records of the City of Dublin, as well as maintains Financial Disclosure and Conflict of Interest records submitted by elected officials. The City Clerk prepares and maintains the minutes of the City Council meetings and coordinates the City Commission and Committee appointments.

Figure 15| CITY CLERK/RECORDS EXPENDITURES

| | Actual 2016-17 | Adopted 2017-18 | Amended 2017-18 | Budget 2018-19 | Forecast 2019-20 |
|---------------------------------|-------------------|--------------------|--------------------|-------------------|---------------------|
| EXPENDITURES BY CATEGORY | | | | | |
| Salaries & Wages | \$303,876 | \$321,365 | \$321,365 | \$307,092 | \$316,305 |
| Benefits | \$156,344 | \$158,625 | \$158,625 | \$138,291 | \$149,786 |
| Services & Supplies | \$6,844 | \$9,125 | \$9,125 | \$8,402 | \$8,402 |
| Internal Service Fund Charges | \$86,040 | \$67,434 | \$67,434 | \$68,007 | \$70,339 |
| Contracted Services | \$36,562 | \$76,060 | \$76,060 | \$66,960 | \$66,960 |
| Capital Outlay | \$4,515 | | | | |
| TOTAL EXPENDITURES | \$594,181 | \$632,609 | \$632,609 | \$588,752 | \$611,792 |

| | | | | | |
|----------------------|------------------|------------------|------------------|------------------|------------------|
| FUNDING | | | | | |
| General Fund | \$594,181 | \$632,609 | \$632,609 | \$588,752 | \$611,792 |
| TOTAL FUNDING | \$594,181 | \$632,609 | \$632,609 | \$588,752 | \$611,792 |

| | | | | | |
|-----------------------------|-------------|-------------|-------------|-------------|-------------|
| PERSONNEL ALLOCATION | | | | | |
| City Clerk/Records Manager | 1.00 | 1.00 | 1.00 | 1.00 | 1.00 |
| Deputy City Clerk | 1.00 | 1.00 | 1.00 | 1.00 | 1.00 |
| Office Assistant I | 1.00 | 1.00 | 1.00 | 0.50 | 0.50 |
| TOTAL POSITIONS | 3.00 | 3.00 | 3.00 | 2.50 | 2.50 |

Elections

A General Municipal Election is held every other year, with the next election scheduled for November 2018. The budget includes funding for printing costs for candidate binders and related documents, and elections training for City staff.

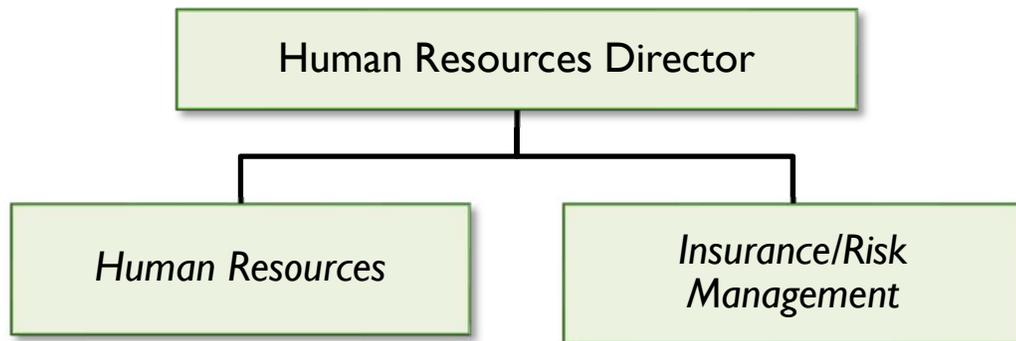
Figure 16| ELECTIONS EXPENDITURES

| | Actual 2016-17 | Adopted 2017-18 | Amended 2017-18 | Budget 2018-19 | Forecast 2019-20 |
|---------------------------------|-------------------|--------------------|--------------------|-------------------|---------------------|
| EXPENDITURES BY CATEGORY | | | | | |
| Services & Supplies | \$1,952 | \$3,120 | \$3,120 | \$4,620 | \$3,120 |
| Contracted Services | \$73,936 | | | \$161,496 | |
| TOTAL EXPENDITURES | \$75,888 | \$3,120 | \$3,120 | \$166,116 | \$3,120 |
| FUNDING | | | | | |
| General Fund | \$75,888 | \$3,120 | \$3,120 | \$166,116 | \$3,120 |
| TOTAL FUNDING | \$75,888 | \$3,120 | \$3,120 | \$166,116 | \$3,120 |



Human Resources

Chart 5 | Human Resources Organizational Chart



Description:

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

Accomplishments for 2016-17 and 2017-18:

- Administered City's health and welfare benefit programs.
- Administered City's recruitment; expanded practices.
- Administered City's risk & safety program; transitioned to PLAN JPA.
- Conducted workplace & safety trainings per City's Illness Injury and Prevention Plan (IIPP).
- Competed human resource audit.
- Completed City property appraisal; property inspections.
- Adopted Employee Political Activity Policy.
- Reviewed & updated several administrative policies.

Objectives for Fiscal Year 2018-19 and 2019-20:

- Administer the City's health and welfare benefit programs.
- Administer City's recruitment efforts to attract, develop and retain top talent.
- Administer City's risk management programs & management of City's Safety Committee.
- Centralize human resources functions throughout City departments.
- Complete safety inspections per City's Injury Illness Prevention Program & Safety Plan of Action.
- Ensure The Wave's, the City's new aquatic facility, compliance with statutory regulations.
- Implement findings from human resources audit.
- Review and update Human Resources Policies as statutory changes occur.
- Update Civic Volunteering Policy, Procedures and Practices.
- Implement organizational changes and succession planning efforts.
- Provide Summer Internship Program.
- Produce 2019 Risk Control Update.
- Complete employee satisfaction survey in 2019.

Budget Highlights:

- Funding for centralized human resources function.
- Funding for summer internship programs.
- Funding for automated human resources on-boarding efforts.
- Funding for automated volunteer process.
- Funding for employee succession planning efforts and specialized recruitment.
- Funding for risk exposure & city claims.
- Funding for statutory trainings.



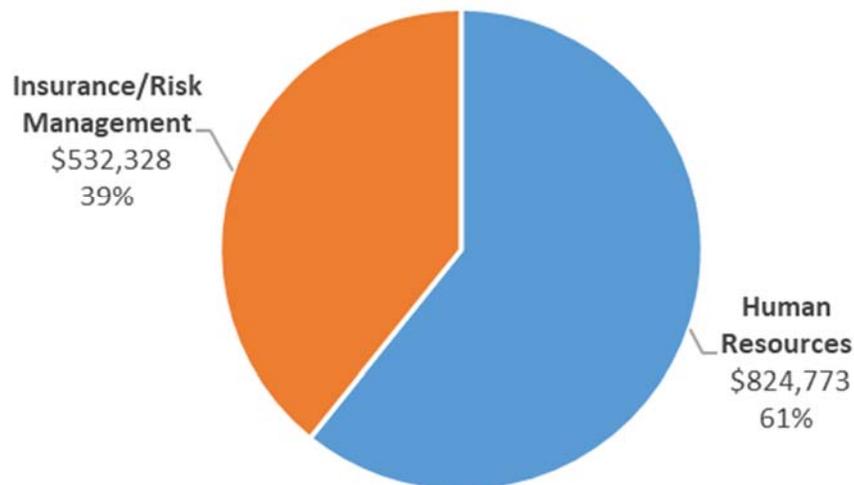
Human Resources

Figure 17| HUMAN RESOURCES EXPENDITURES

| | Actual 2016-17 | Adopted 2017-18 | Amended 2017-18 | Budget 2018-19 | Forecast 2019-20 |
|---------------------------------|--------------------|--------------------|--------------------|--------------------|---------------------|
| EXPENDITURES BY CATEGORY | | | | | |
| Salaries & Wages | \$377,211 | \$377,744 | \$377,744 | \$414,675 | \$426,464 |
| Benefits | \$144,989 | \$148,864 | \$148,864 | \$155,399 | \$169,066 |
| Services & Supplies | \$432,211 | \$644,950 | \$628,950 | \$612,328 | \$614,766 |
| Internal Service Fund Charges | \$27,948 | \$23,387 | \$23,387 | \$31,499 | \$30,750 |
| Contracted Services | \$69,478 | \$63,198 | \$113,612 | \$132,700 | \$101,700 |
| Capital Outlay | \$4,253 | \$10,500 | \$10,500 | \$10,500 | \$10,500 |
| TOTAL EXPENDITURES | \$1,056,091 | \$1,268,643 | \$1,303,057 | \$1,357,101 | \$1,353,246 |

| | | | | | |
|----------------------|--------------------|--------------------|--------------------|--------------------|--------------------|
| FUNDING | | | | | |
| General Fund | \$1,056,091 | \$1,268,643 | \$1,303,057 | \$1,357,101 | \$1,353,246 |
| TOTAL FUNDING | \$1,056,091 | \$1,268,643 | \$1,303,057 | \$1,357,101 | \$1,353,246 |

Human Resources



Human Resources

The Human Resources function oversees such City programs as human resources (recruitment, selection, salary and fringe benefits administration), risk management, workers' compensation, best practice compliance, safety compliance and training), employee training, disaster preparedness, employee recognition programs and special projects.

Figure 18| HUMAN RESOURCES EXPENDITURES

| | Actual 2016-17 | Adopted 2017-18 | Amended 2017-18 | Budget 2018-19 | Forecast 2019-20 |
|---------------------------------|-------------------|--------------------|--------------------|-------------------|---------------------|
| EXPENDITURES BY CATEGORY | | | | | |
| Salaries & Wages | \$377,211 | \$377,744 | \$377,744 | \$414,675 | \$426,464 |
| Benefits | \$144,989 | \$148,864 | \$148,864 | \$143,399 | \$157,066 |
| Services & Supplies | \$66,759 | \$127,500 | \$111,500 | \$92,000 | \$92,000 |
| Internal Service Fund Charges | \$27,948 | \$23,387 | \$23,387 | \$31,499 | \$30,750 |
| Contracted Services | \$69,478 | \$63,198 | \$113,612 | \$132,700 | \$101,700 |
| Capital Outlay | \$4,253 | \$10,500 | \$10,500 | \$10,500 | \$10,500 |
| TOTAL EXPENDITURES | \$690,639 | \$751,193 | \$785,607 | \$824,773 | \$818,480 |
| FUNDING | | | | | |
| General Fund | \$690,639 | \$751,193 | \$785,607 | \$824,773 | \$818,480 |
| TOTAL FUNDING | \$690,639 | \$751,193 | \$785,607 | \$824,773 | \$818,480 |
| PERSONNEL ALLOCATION | | | | | |
| Human Resources Director | 1.00 | 1.00 | 1.00 | 0.75 | 0.75 |
| Administrative Technician | | 0.50 | 0.50 | 1.50 | 1.50 |
| Management Analyst II | 1.00 | 1.00 | 1.00 | 1.00 | 1.00 |
| Senior Office Assistant | 0.50 | | | | |
| TOTAL POSITIONS | 2.50 | 2.50 | 2.50 | 3.25 | 3.25 |



Insurance

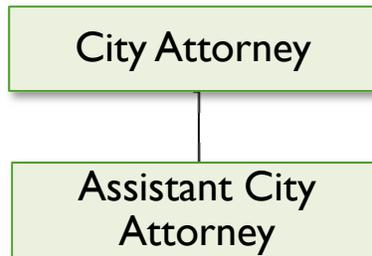
The Human Resources Department has functional management and oversight of the City’s General Liability Insurance that is obtained through a pooled risk sharing arrangement entitled PLAN JPA. This pool currently includes 28 cities in the greater Bay Area and offers coverage up to \$30 million per occurrence. In addition to General Liability coverage, the policy also includes Property, as well as Errors and Omissions coverage for the City. The Human Resources Director serves as the City’s Risk Manager and manages the City’s Tort Claims process in collaboration with the City Attorney’s Office.

Figure 19| INSURANCE EXPENDITURES

| | Actual 2016-17 | Adopted 2017-18 | Amended 2017-18 | Budget 2018-19 | Forecast 2019-20 |
|---------------------------------|-------------------|--------------------|--------------------|-------------------|---------------------|
| EXPENDITURES BY CATEGORY | | | | | |
| Benefits | | | | \$12,000 | \$12,000 |
| Services & Supplies | \$365,452 | \$517,450 | \$517,450 | \$520,328 | \$522,766 |
| TOTAL EXPENDITURES | \$365,452 | \$517,450 | \$517,450 | \$532,328 | \$534,766 |
| FUNDING | | | | | |
| General Fund | \$365,452 | \$517,450 | \$517,450 | \$532,328 | \$534,766 |
| TOTAL FUNDING | \$365,452 | \$517,450 | \$517,450 | \$532,328 | \$534,766 |

City Attorney's Office

Chart 6 | City Attorney Organizational Chart



Note: Not included in the Position Allocation Plan



Description:

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

Accomplishments for 2016-17 and 2017-18:

- Provided legal support for City Council initiatives.

Objectives for Fiscal Year 2018-19 and 2019-20:

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

Budget Highlights:

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

Figure 20| CITY ATTORNEY'S OFFICE EXPENDITURES

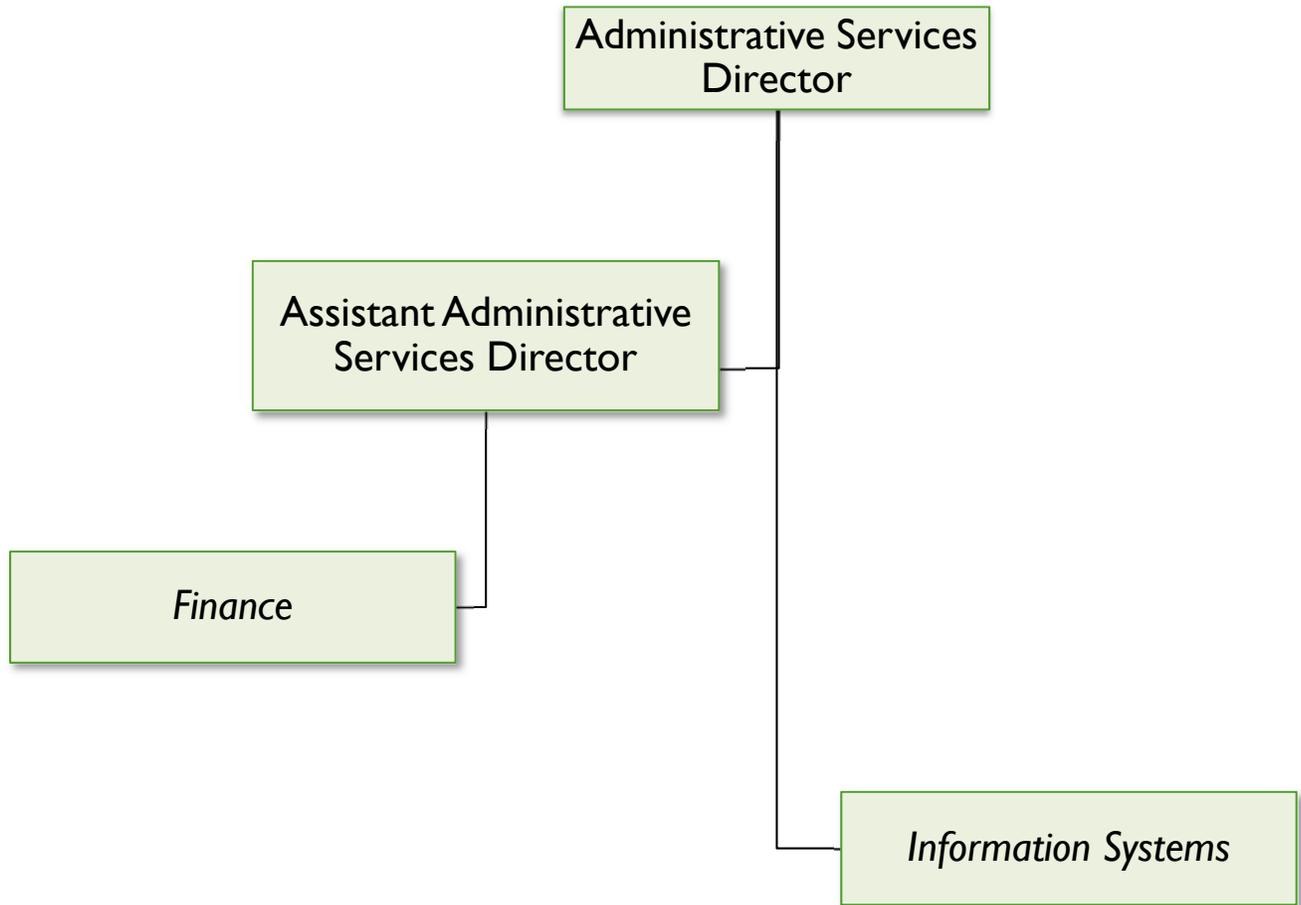
| | Actual 2016-17 | Adopted 2017-18 | Amended 2017-18 | Budget 2018-19 | Forecast 2019-20 |
|---------------------------------|-------------------|--------------------|--------------------|--------------------|---------------------|
| EXPENDITURES BY CATEGORY | | | | | |
| Contracted Services | \$794,220 | \$956,180 | \$956,180 | \$1,187,780 | \$987,780 |
| TOTAL EXPENDITURES | \$794,220 | \$956,180 | \$956,180 | \$1,187,780 | \$987,780 |

| FUNDING | | | | | |
|-------------------------|------------------|------------------|------------------|--------------------|------------------|
| General Fund | \$522,176 | \$735,000 | \$735,000 | \$966,600 | \$766,600 |
| Affordable Housing Fund | \$11,803 | \$60,000 | \$60,000 | \$60,000 | \$60,000 |
| Developer Deposit | \$260,241 | \$161,180 | \$161,180 | \$161,180 | \$161,180 |
| TOTAL FUNDING | \$794,220 | \$956,180 | \$956,180 | \$1,187,780 | \$987,780 |



Administrative Services

Chart 7 | Administrative Services Organizational Chart



Description:

The Administrative Services Department is comprised of two divisions. The Finance Division is responsible for budget, treasury, accounting, financial reporting and payroll. The Information Services Division is responsible for the City's network infrastructure, IT service delivery, and Geographic Information Systems.

Accomplishments for 2016-17 and 2017-18:

- Formed the Fiscal Sustainability Task Force, held meetings and presented a report to City Council.
- Engaged a consultant to work on the User Fee Schedule and sought City Council approval.
- Initiated the close out of Associated Community Action Program Operations.
- Received Distinguished Budget Presentation Award by Government Finance Officers Association (GFOA).
- Received Excellence in Budgeting for Operating Budget Award from California Society of Municipal Finance Officers (CSMFO).
- Continued work on the inventory of assets.
- Initiated the discussion on implementing a new financial system.
- Centralized the budget process.
- Provided internet connectivity to the new Emerald Glen Recreation and Aquatic Complex (The Wave).
- Evaluated the need and feasibility of new Asset Management System.
- Implemented free Wi-Fi in the Downtown area.
- Working on implementing city wide performance measures.

Objectives for Fiscal Year 2018-19 and 2019-20:

- Implement city-wide performance measures.
- Select and implement a new financial system.
- Implement a paperless accounts payable process.
- Provide a fiber infrastructure to connect to all City facilities
- Discuss potential partnership opportunity with Dublin San Ramon Services District (DSRSD) for potential overlap in services.
- Implement city-wide desktop virtualization.
- Initiate a discussion and implement a system to eliminate redundancies at all facilities to ensure continued operation in the event of a disaster. Strengthen Emergency Operations Center (EOC) connectivity, including setting up IT infrastructure at secondary EOC site.
- Conduct/update a five-year IT Master Plan.

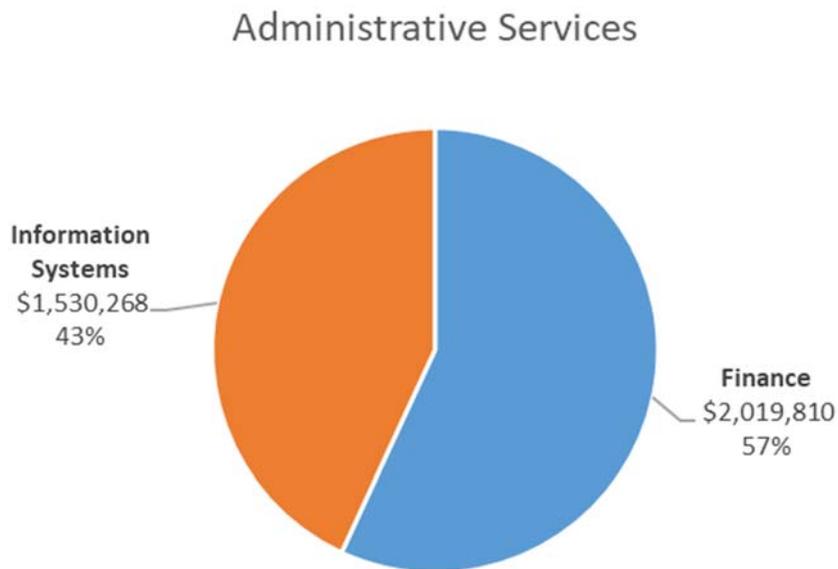
Budget Highlights:

- Funding for consulting services to conduct City's audit.
- Funding for performance measures software.

Administrative Services

Figure 21 | ADMINISTRATIVE SERVICES EXPENDITURES

| | Actual 2016-17 | Adopted 2017-18 | Amended 2017-18 | Budget 2018-19 | Forecast 2019-20 |
|---------------------------------|--------------------|--------------------|--------------------|--------------------|---------------------|
| EXPENDITURES BY CATEGORY | | | | | |
| Salaries & Wages | \$1,212,783 | \$1,414,497 | \$1,414,497 | \$1,502,263 | \$1,547,164 |
| Benefits | \$578,697 | \$661,726 | \$661,726 | \$580,982 | \$626,754 |
| Services & Supplies | \$394,437 | \$449,077 | \$524,077 | \$588,415 | \$651,850 |
| Internal Service Fund Charges | \$148,608 | \$134,682 | \$134,682 | \$164,849 | \$156,947 |
| Utilities | \$34,873 | \$37,600 | \$51,400 | \$69,750 | \$71,843 |
| Contracted Services | \$495,693 | \$498,567 | \$737,865 | \$638,119 | \$659,130 |
| Capital Outlay | \$18,328 | \$65,500 | \$65,500 | \$5,700 | \$5,700 |
| TOTAL EXPENDITURES | \$2,883,420 | \$3,261,649 | \$3,589,747 | \$3,550,078 | \$3,719,388 |
| FUNDING | | | | | |
| General Fund | \$1,641,215 | \$1,777,662 | \$1,873,727 | \$2,019,810 | \$2,106,035 |
| ISF - IT | \$1,242,206 | \$1,483,987 | \$1,716,020 | \$1,530,268 | \$1,613,352 |
| TOTAL FUNDING | \$2,883,420 | \$3,261,649 | \$3,589,747 | \$3,550,078 | \$3,719,388 |



Finance

The Finance Division performs all Finance related functions which include purchasing, accounts payable, accounts receivable, payroll, treasury, audit, and budget. The Division is also responsible for managing the collection of development related fees and maintaining other related City financial records.

Figure 22 | FINANCE EXPENDITURES

| | Actual 2016-17 | Adopted 2017-18 | Amended 2017-18 | Budget 2018-19 | Forecast 2019-20 |
|---------------------------------|--------------------|--------------------|--------------------|--------------------|---------------------|
| EXPENDITURES BY CATEGORY | | | | | |
| Salaries & Wages | \$844,891 | \$912,517 | \$912,517 | \$1,045,492 | \$1,076,714 |
| Benefits | \$391,801 | \$416,320 | \$416,320 | \$418,928 | \$454,121 |
| Services & Supplies | \$25,220 | \$36,670 | \$36,670 | \$40,120 | \$45,120 |
| Internal Service Fund Charges | \$125,136 | \$115,767 | \$115,767 | \$134,130 | \$128,320 |
| Contracted Services | \$253,973 | \$290,888 | \$386,953 | \$376,140 | \$396,760 |
| Capital Outlay | \$193 | \$5,500 | \$5,500 | \$5,000 | \$5,000 |
| TOTAL EXPENDITURES | \$1,641,215 | \$1,777,662 | \$1,873,727 | \$2,019,810 | \$2,106,035 |

| | | | | | |
|----------------------|--------------------|--------------------|--------------------|--------------------|--------------------|
| FUNDING | | | | | |
| General Fund | \$1,641,215 | \$1,777,662 | \$1,873,727 | \$2,019,810 | \$2,106,035 |
| TOTAL FUNDING | \$1,641,215 | \$1,777,662 | \$1,873,727 | \$2,019,810 | \$2,106,035 |

| | | | | | |
|------------------------------|-------------|-------------|-------------|-------------|-------------|
| PERSONNEL ALLOCATION | | | | | |
| Admin Services Director | 0.65 | 0.65 | 0.65 | 0.65 | 0.65 |
| Accountant | 1.00 | 1.00 | 1.00 | 1.00 | 1.00 |
| Administrative Aide | | 1.00 | 1.00 | 0.50 | 0.50 |
| Administrative Technician | 1.00 | | | | |
| Asst. Admin Svcs Dir./Budget | 1.00 | 1.00 | 1.00 | 1.00 | 1.00 |
| Budget Analyst | | | 1.00 | 1.00 | 1.00 |
| Finance Technician I/II | 2.00 | 1.00 | 1.00 | 1.00 | 1.00 |
| Financial Analyst | 1.00 | 1.00 | 1.00 | 0.90 | 0.90 |
| Office Assistant II | | | | 0.10 | 0.10 |
| Senior Accountant | 1.00 | 1.00 | 1.00 | 1.00 | 1.00 |
| Senior Finance Technician | | 1.00 | 1.00 | 1.00 | 1.00 |
| TOTAL POSITIONS | 7.65 | 7.65 | 8.65 | 8.15 | 8.15 |

Information Systems

The Information Systems Division oversees the operation and maintenance of the City's technological systems. Functions include support to computer systems, Geographic Information Systems, the telecommunications system, and overall system strategy for delivering services.

Figure 23 | INFORMATION SYSTEMS EXPENDITURES

| | Actual 2016-17 | Adopted 2017-18 | Amended 2017-18 | Budget 2018-19 | Forecast 2019-20 |
|---------------------------------|--------------------|--------------------|--------------------|--------------------|---------------------|
| EXPENDITURES BY CATEGORY | | | | | |
| Salaries & Wages | \$367,892 | \$501,980 | \$501,980 | \$456,771 | \$470,450 |
| Benefits | \$186,896 | \$245,406 | \$245,406 | \$162,054 | \$172,633 |
| Services & Supplies | \$369,217 | \$412,407 | \$487,407 | \$548,295 | \$606,730 |
| Internal Service Fund Charges | \$23,472 | \$18,915 | \$18,915 | \$30,719 | \$28,626 |
| Utilities | \$34,873 | \$37,600 | \$51,400 | \$69,750 | \$71,843 |
| Contracted Services | \$241,720 | \$207,679 | \$350,912 | \$261,979 | \$262,370 |
| Capital Outlay | \$18,136 | \$60,000 | \$60,000 | \$700 | \$700 |
| TOTAL EXPENDITURES | \$1,242,206 | \$1,483,987 | \$1,716,020 | \$1,530,268 | \$1,613,352 |

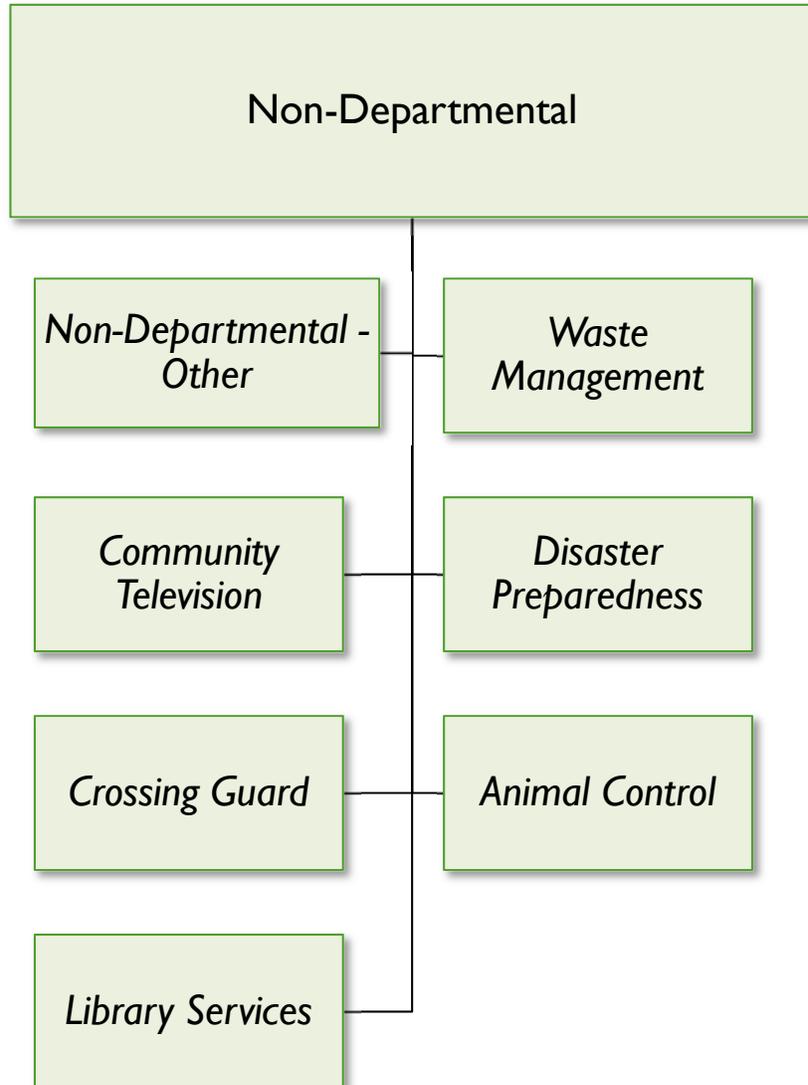
| | | | | | |
|----------------------------|--------------------|--------------------|--------------------|--------------------|--------------------|
| FUNDING | | | | | |
| Internal Service Fund - IT | \$1,242,206 | \$1,483,987 | \$1,716,020 | \$1,530,268 | \$1,613,352 |
| TOTAL FUNDING | \$1,242,206 | \$1,483,987 | \$1,716,020 | \$1,530,268 | \$1,613,352 |

| | | | | | |
|-----------------------------|-------------|-------------|-------------|-------------|-------------|
| PERSONNEL ALLOCATION | | | | | |
| Admin Services Director | 0.35 | 0.35 | 0.35 | 0.35 | 0.35 |
| Administrative Aide | | | | 0.50 | 0.50 |
| Information Systems Manager | 1.00 | 1.00 | 1.00 | 1.00 | 1.00 |
| Information Systems Tech II | 2.00 | 2.00 | 1.00 | 1.00 | 1.00 |
| GIS Coordinator | 1.00 | 1.00 | | | |
| Network Systems Coordinator | | | 1.00 | 1.00 | 1.00 |
| TOTAL POSITIONS | 4.35 | 4.35 | 3.35 | 3.85 | 3.85 |



Non-Departmental

Chart 8 | Non-Departmental Organizational Chart



Non-Departmental

Description:

This budget funds activities that are not allocated to a specific operating department. The following programs are included: Non-Departmental - Other, Waste Management, Community Television, Disaster Preparedness, Crossing Guards, Animal Control and Library Services. Waste Management covers contract services for basic garbage collection, curbside recycling, organic waste collection and other waste related services. Community Cable Television provides funding for, and oversight of, Tri-Valley Community Television, a non-profit corporation, which provides education and government cable television access to the Tri-Valley area, including the City of Dublin. Disaster Preparedness provides training and activities for the community and City to be prepared in the event of a disaster. Crossing Guards are provided by contract to assist with school children safely crossing intersections during the school year. Animal Control services are provided under contract for shelter and enforcement services. Dublin Library is operated by Alameda County Library, with additional funding from the City of Dublin. The Library has a thriving Friends organization offering financial and volunteer support. The Friends sponsor two book sales a year, publish a newsletter, sell promotional items, and promote the Library during community events.

Accomplishments 2016-17 and 2017-18:

- Executed Memorandum of Understanding (MOU) with American Red Cross.
- Completed City facility survey for care and shelter designation.
- Initiated citywide Emergency Management Committee.
- Executed MOU with Camp Parks; participated in Camp Parks Joint Preparedness Exercise.
- Participated in 2017 Urban Shield Events.
- Performed the annual garbage rate adjustment.

Objectives for Fiscal Year 2018-19 and 2019-20:

- Review and update City's Comprehensive Emergency Management Plan.
- Participate in 2018 Urban Shield Mass Care and Sheltering County-wide Exercise.
- Conduct Disaster Preparedness Training; Section Chiefs, Emergency Operations Center (EOC), Mass Care and Sheltering, Emergency Volunteer Center and others.
- Procure necessary supplies and materials for City operated disaster facilities.
- Conduct and evaluate the annual garbage rate adjustment.

Budget Highlights:

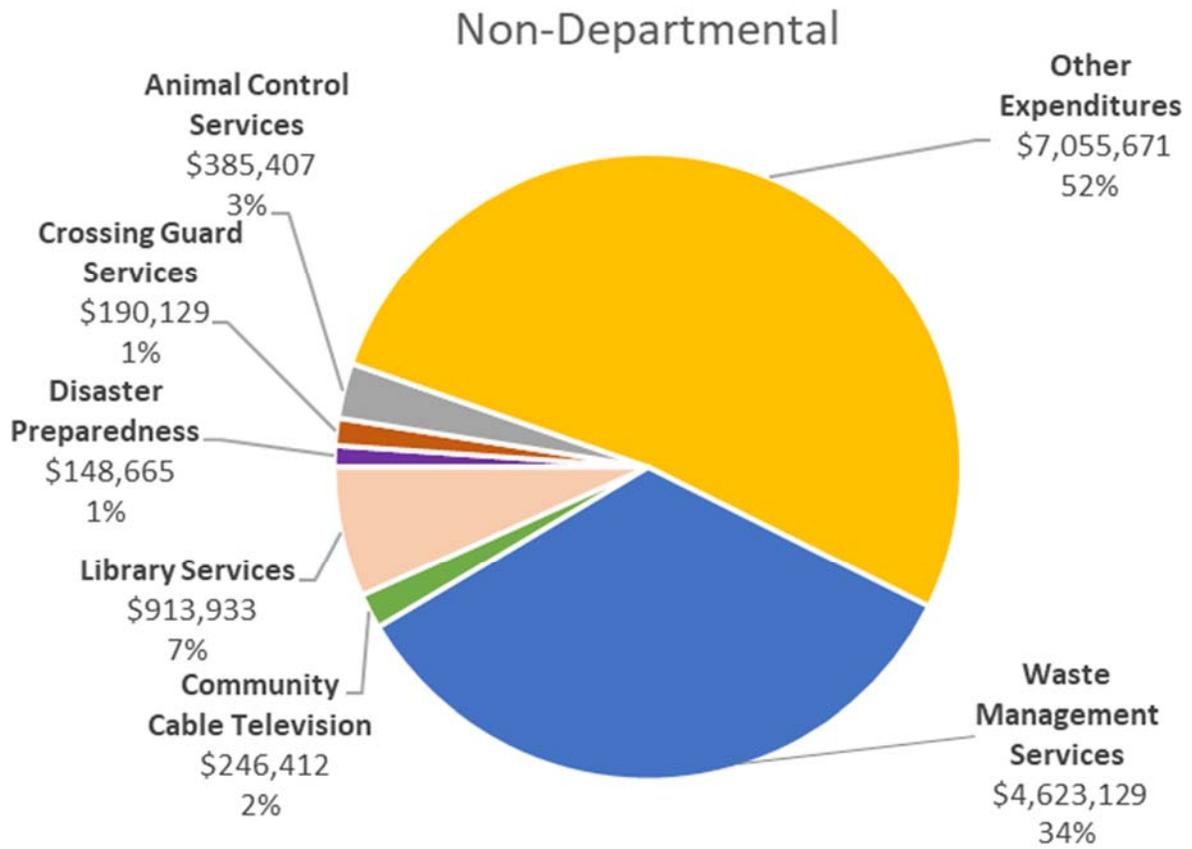
- Funding for consulting services to support City's disaster preparedness efforts.
- Funding for mass communication contract Nixle.
- Funding for residential waste management services.
- Funding for equipment, police vehicle, fire equipment and apparatus replacements, and City employees' Other Post-Employment Benefits contribution.
- Budget includes impact fee right-to-reimbursements, as well as Traffic Impact Fee reimbursements for advances to the City related to the Tassajara interchange.
- Funding for additional crossing guard services related to the opening of Cottonwood Creek School/Park.

Non-Departmental

Figure 24 | NON-DEPARTMENTAL EXPENDITURES

| | Actual 2016-17 | Adopted 2017-18 | Amended 2017-18 | Budget 2018-19 | Forecast 2019-20 |
|---------------------------------|---------------------|---------------------|---------------------|---------------------|---------------------|
| EXPENDITURES BY CATEGORY | | | | | |
| Salaries & Wages | \$94,814 | \$98,070 | \$98,070 | \$103,951 | \$107,052 |
| Benefits | \$1,456,814 | \$1,895,490 | \$1,895,490 | \$1,898,352 | \$1,999,822 |
| Services & Supplies | \$27,248 | \$40,650 | \$46,350 | \$42,132 | \$33,400 |
| Internal Service Fund Charges | \$78,096 | \$72,160 | \$72,160 | \$107,508 | \$108,624 |
| Utilities | \$131,181 | \$166,461 | \$166,461 | \$107,957 | \$111,755 |
| Contracted Services | \$7,095,101 | \$7,661,873 | \$7,723,538 | \$7,868,849 | \$7,871,512 |
| Capital Outlay | \$5,963,376 | \$338,950 | \$440,995 | \$731,152 | \$568,926 |
| Capital Outlay - ISF | \$273,493 | \$1,200,000 | \$1,476,908 | | \$2,500,000 |
| Other | \$2,721 | \$210,000 | \$1,312,955 | \$210,000 | \$210,000 |
| Principal & Interest Payments | \$236,867 | \$2,044,893 | \$2,044,893 | \$1,873,447 | \$1,362,511 |
| Impact Fee Obligations | \$454,120 | \$400,000 | \$484,076 | \$620,000 | \$560,000 |
| TOTAL EXPENDITURES | \$15,813,831 | \$14,128,547 | \$15,761,896 | \$13,563,346 | \$15,433,604 |

| | | | | | |
|--|---------------------|---------------------|---------------------|---------------------|---------------------|
| FUNDING | | | | | |
| General Fund | \$3,145,877 | \$3,651,397 | \$3,699,697 | \$3,905,574 | \$3,760,455 |
| Cable TV Facilities | \$75,210 | \$35,338 | \$42,150 | \$106,192 | \$42,442 |
| Energy Efficiency Capital Lease | \$136,867 | \$581,882 | \$581,882 | \$510,936 | |
| Fire Impact Fees | \$4,997 | \$500 | \$92,181 | \$100,000 | \$60,000 |
| Garbage Service Fund | \$3,818,757 | \$4,074,612 | \$4,076,862 | \$4,549,943 | \$4,777,232 |
| ISF - Equipment | \$158,549 | \$237,000 | \$252,000 | \$480,892 | \$301,136 |
| ISF - Facilities | | \$50,000 | \$100,000 | \$65,000 | \$50,000 |
| ISF - Retiree Health | \$2,184,549 | \$2,435,307 | \$2,435,307 | \$1,827,300 | \$1,909,828 |
| ISF - Vehicles | \$268,546 | \$1,200,000 | \$1,431,855 | \$135,000 | \$2,670,000 |
| Public Facilities Fee - Comm Park Land | \$5,461,413 | \$1,362,511 | \$1,362,511 | \$1,362,511 | \$1,362,511 |
| State Seizure Fund | \$4,947 | | \$45,052 | | |
| Traffic Impact Fee - Category 1 | \$454,120 | \$400,000 | \$400,000 | \$500,000 | \$500,000 |
| Traffic Impact Fee - Category 2 | \$100,000 | \$100,000 | \$102,398 | \$20,000 | |
| Tri-Valley Transportation Development | | | \$1,140,000 | | |
| TOTAL FUNDING | \$15,813,831 | \$14,128,547 | \$15,761,896 | \$13,563,346 | \$15,433,604 |



Disaster Preparedness

The Disaster Preparedness program is responsible for activities related to disaster preparedness including public information, neighborhood preparedness, staff training, and attendance at specialized State training courses. The Human Resources Department has functional management and oversight of the City's Emergency Management and Preparedness efforts which are a critical part of the City's Risk Management exposure. This office ensures the City's Emergency Operations Plan (EOP) is compliant with the California Standardized Emergency Management System, the National Incident Management System, and the Incident Command System and implements an annual Training and Exercising Plan that outlines training for employees and exercises that tests the City's EOP as well as Emergency Operations Center, Shelter, Feeding, and other elements of response and recovery.

Figure 25| DISASTER PREPAREDNESS EXPENDITURES

| | Actual 2016-17 | Adopted 2017-18 | Amended 2017-18 | Budget 2018-19 | Forecast 2019-20 |
|---------------------------------|-------------------|--------------------|--------------------|-------------------|---------------------|
| EXPENDITURES BY CATEGORY | | | | | |
| Salaries & Wages | \$39,173 | \$49,035 | \$49,035 | \$52,260 | \$53,811 |
| Benefits | \$19,574 | \$22,735 | \$22,735 | \$16,696 | \$18,386 |
| Services & Supplies | \$1,560 | \$15,850 | \$21,550 | \$12,900 | \$12,100 |
| Internal Service Fund Charges | \$25,680 | \$19,746 | \$19,746 | \$49,809 | \$50,925 |
| Contracted Services | \$12,600 | \$30,000 | \$47,400 | \$5,000 | \$5,000 |
| Capital Outlay | | | | \$12,000 | \$8,000 |
| TOTAL EXPENDITURES | \$98,587 | \$137,366 | \$160,466 | \$148,665 | \$148,223 |
| FUNDING | | | | | |
| General Fund | \$98,587 | \$137,366 | \$160,466 | \$148,665 | \$148,223 |
| TOTAL FUNDING | \$98,587 | \$137,366 | \$160,466 | \$148,665 | \$148,223 |
| PERSONNEL ALLOCATION | | | | | |
| Assistant to the City Manager | 0.33 | 0.33 | 0.33 | | |
| Human Resources Director | | | | 0.25 | 0.25 |
| TOTAL POSITIONS | 0.33 | 0.33 | 0.33 | 0.25 | 0.25 |



Crossing Guard Services

Currently, crossing guard services are provided to Dublin Unified School District schools at 11 crossing locations throughout the City. The crossing guards assist elementary students in crossing heavily traveled streets on their way to and from school. Services are provided at these locations for four hours per day, in accordance with the Dublin Unified School District regular school schedule. Crossing guard services are provided to the City under private contract. The contractor provides the recruitment, training, supervision, and substitute personnel associated with the program management. In Fiscal Year 2018-19, the City will add a crossing guard for Cottonwood Creek School/Park in the Jordan Ranch subdivision.

Figure 26| CROSSING GUARD EXPENDITURES

| | Actual 2016-17 | Adopted 2017-18 | Amended 2017-18 | Budget 2018-19 | Forecast 2019-20 |
|---------------------------------|-------------------|--------------------|--------------------|-------------------|---------------------|
| EXPENDITURES BY CATEGORY | | | | | |
| Contracted Services | \$149,040 | \$147,729 | \$161,294 | \$190,129 | \$202,842 |
| TOTAL EXPENDITURES | \$149,040 | \$147,729 | \$161,294 | \$190,129 | \$202,842 |
| FUNDING | | | | | |
| General Fund | \$149,040 | \$147,729 | \$161,294 | \$190,129 | \$202,842 |
| TOTAL FUNDING | \$149,040 | \$147,729 | \$161,294 | \$190,129 | \$202,842 |



Animal Control Services

Animal Control Services are provided under contract with the Alameda County Sheriff's Office for shelter and field services. The contracted activities include: field patrol, enforcement of domestic animal related laws, investigation of dog bites and attacks, collection of stray and dead animals, and animal shelter services. City Staff serves on an Advisory Committee with the cities of Livermore and Pleasanton and County of Alameda to oversee operations at the jointly owned East County Animal Shelter.

Figure 27| ANIMAL CONTROL SERVICES EXPENDITURES

| | Actual 2016-17 | Adopted 2017-18 | Amended 2017-18 | Budget 2018-19 | Forecast 2019-20 |
|---------------------------------|-------------------|--------------------|--------------------|-------------------|---------------------|
| EXPENDITURES BY CATEGORY | | | | | |
| Contracted Services | \$241,368 | \$330,521 | \$330,521 | \$347,148 | \$381,863 |
| Capital Outlay | \$34,037 | \$48,950 | \$48,950 | \$38,260 | \$39,790 |
| TOTAL EXPENDITURES | \$275,405 | \$379,471 | \$379,471 | \$385,407 | \$421,653 |
| FUNDING | | | | | |
| General Fund | \$275,405 | \$379,471 | \$379,471 | \$385,407 | \$421,653 |
| TOTAL FUNDING | \$275,405 | \$379,471 | \$379,471 | \$385,407 | \$421,653 |

Non-Departmental - Other

This budget funds items that are not allocated to another budget activity. For example, this includes costs associated with replacement of capital assets, credit card processing fees, administrative fees associated with part-time employee retirement system charges (PARS), the commute alternative incentive program for employees, and disbursement of impact fee obligation. The budget for benefits includes the retiree health premiums and a lump sum contribution to the retiree health liability.

Figure 28| NON-DEPARTMENTAL - OTHER EXPENDITURES

| | Actual 2016-17 | Adopted 2017-18 | Amended 2017-18 | Budget 2018-19 | Forecast 2019-20 |
|---------------------------------|---------------------|--------------------|--------------------|--------------------|---------------------|
| EXPENDITURES BY CATEGORY | | | | | |
| Benefits | \$1,411,377 | \$1,850,020 | \$1,850,020 | \$1,860,160 | \$1,958,100 |
| Services & Supplies | \$24,870 | \$22,000 | \$22,000 | \$27,932 | \$20,000 |
| Contracted Services | \$1,952,804 | \$2,195,627 | \$2,217,265 | \$1,783,240 | \$1,539,828 |
| Capital Outlay | \$5,929,339 | \$285,000 | \$350,000 | \$680,892 | \$521,136 |
| Capital Outlay - ISF | \$273,493 | \$1,200,000 | \$1,476,908 | | \$2,500,000 |
| Other | \$2,721 | \$210,000 | \$1,312,955 | \$210,000 | \$210,000 |
| Principal & Interest Payments | \$236,867 | \$2,044,893 | \$2,044,893 | \$1,873,447 | \$1,362,511 |
| Impact Fee Obligations | \$454,120 | \$400,000 | \$484,076 | \$620,000 | \$560,000 |
| TOTAL EXPENDITURES | \$10,285,591 | \$8,207,540 | \$9,758,117 | \$7,055,671 | \$8,671,575 |

| | | | | | |
|---------------------------------|---------------------|--------------------|--------------------|--------------------|--------------------|
| FUNDING | | | | | |
| General Fund | \$1,511,604 | \$1,840,340 | \$1,814,930 | \$2,054,032 | \$1,818,100 |
| Community Park Land | \$5,461,413 | \$1,362,511 | \$1,362,511 | \$1,362,511 | \$1,362,511 |
| Energy Efficiency Capital Lease | \$136,867 | \$581,882 | \$581,882 | \$510,936 | |
| Fire Impact Fees | \$4,997 | \$500 | \$92,181 | \$100,000 | \$60,000 |
| ISF - Equipment | \$158,549 | \$237,000 | \$252,000 | \$480,892 | \$301,136 |
| ISF - Facilities | | \$50,000 | \$100,000 | \$65,000 | \$50,000 |
| ISF - Retiree Health | \$2,184,549 | \$2,435,307 | \$2,435,307 | \$1,827,300 | \$1,909,828 |
| ISF - Vehicles | \$268,546 | \$1,200,000 | \$1,431,855 | \$135,000 | \$2,670,000 |
| State Seizure Fund | \$4,947 | | \$45,052 | | |
| Traffic Impact Fee - Category 1 | \$454,120 | \$400,000 | \$400,000 | \$500,000 | \$500,000 |
| Traffic Impact Fee - Category 2 | \$100,000 | \$100,000 | \$102,398 | \$20,000 | |
| TVTD | | | \$1,140,000 | | |
| TOTAL FUNDING | \$10,285,591 | \$8,207,540 | \$9,758,117 | \$7,055,671 | \$8,671,575 |

Waste Management Services

The Waste Management program oversees the budget and contract for providing basic garbage services, curbside recycling, organic waste collection, on-call bulky waste clean-ups and other related services, which includes: support for commercial recycling programs; curbside used oil collection; an annual household hazardous waste collection event; and a food-scrap recycling program.

Figure 29| WASTE MANAGEMENT EXPENDITURES

| | Actual 2016-17 | Adopted 017-18 | Amended 2017-18 | Budget 2018-19 | Forecast 2019-20 |
|---------------------------------|--------------------|--------------------|--------------------|--------------------|---------------------|
| EXPENDITURES BY CATEGORY | | | | | |
| Salaries & Wages | \$55,642 | \$49,035 | \$49,035 | \$51,691 | \$53,241 |
| Benefits | \$25,863 | \$22,735 | \$22,735 | \$21,496 | \$23,336 |
| Services & Supplies | \$141 | \$150 | \$150 | \$150 | \$150 |
| Contracted Services | \$3,818,633 | \$4,074,462 | \$4,076,712 | \$4,549,793 | \$4,777,082 |
| TOTAL EXPENDITURES | \$3,900,279 | \$4,146,382 | \$4,148,632 | \$4,623,129 | \$4,853,809 |
| FUNDING | | | | | |
| General Fund | \$81,522 | \$71,770 | \$71,770 | \$73,187 | \$76,577 |
| Garbage Service Fund | \$3,818,757 | \$4,074,612 | \$4,076,862 | \$4,549,943 | \$4,777,232 |
| TOTAL FUNDING | \$3,900,279 | \$4,146,382 | \$4,148,632 | \$4,623,129 | \$4,853,809 |
| PERSONNEL ALLOCATION | | | | | |
| Assistant to the City Manager | 0.33 | 0.33 | 0.33 | 0.25 | 0.25 |
| Financial Analyst | | | | 0.10 | 0.10 |
| TOTAL POSITIONS | 0.33 | 0.33 | 0.33 | 0.35 | 0.35 |

Community Cable Television

Tri-Valley Community Television (TV30) is a non-profit corporation which provides education and government cable television access, including the broadcast of City Council meetings. The TV30 Board of Directors is comprised of the Mayors from the cities of Dublin, Livermore and Pleasanton.

This budget funds the City of Dublin's share of costs associated with the TV30 organization and televising City Council meetings.

Figure 30| COMMUNITY CABLE TELEVISION EXPENDITURES

| | Actual 2016-17 | Adopted 2017-18 | Amended 2017-18 | Budget 2018-19 | Forecast 2019-20 |
|---------------------------------|-------------------|--------------------|--------------------|-------------------|---------------------|
| EXPENDITURES BY CATEGORY | | | | | |
| Services & Supplies | \$62 | \$150 | \$150 | \$150 | \$150 |
| Contracted Services | \$183,353 | \$158,838 | \$165,650 | \$246,262 | \$186,427 |
| TOTAL EXPENDITURES | \$183,415 | \$158,988 | \$165,800 | \$246,412 | \$186,577 |
| FUNDING | | | | | |
| General Fund | \$108,205 | \$123,650 | \$123,650 | \$140,220 | \$144,135 |
| Cable TV Facilities | \$75,210 | \$35,338 | \$42,150 | \$106,192 | \$42,442 |
| TOTAL FUNDING | \$183,415 | \$158,988 | \$165,800 | \$246,412 | \$186,577 |



Library Services

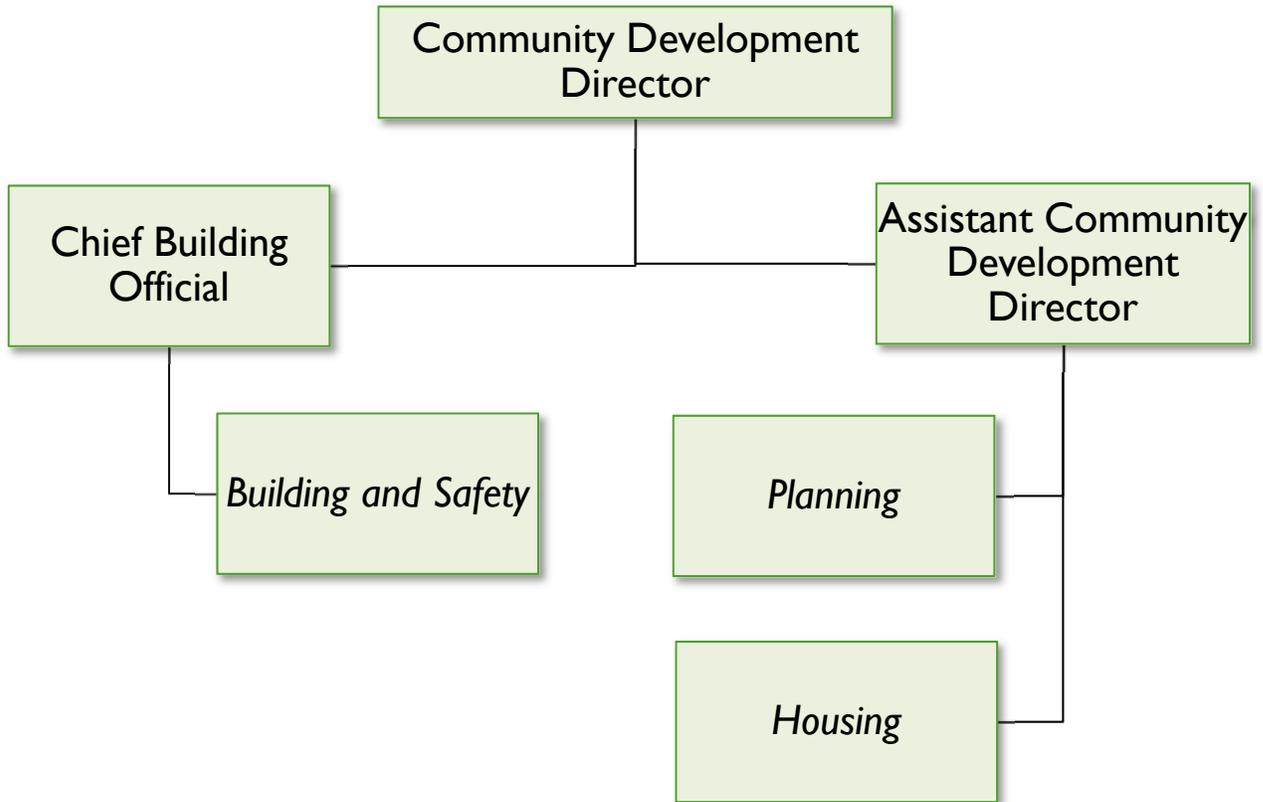
The Dublin Public Library is owned by the City of Dublin and library services are provided through a contract agreement with the Alameda County Library System.

Figure 31 | LIBRARY SERVICES EXPENDITURES

| | Actual 2016-17 | Adopted 2017-18 | Amended 2017-18 | Budget 2018-19 | Forecast 2019-20 |
|---------------------------------|-------------------|--------------------|--------------------|-------------------|---------------------|
| EXPENDITURES BY CATEGORY | | | | | |
| Services & Supplies | \$615 | \$2,500 | \$2,500 | \$1,000 | \$1,000 |
| Internal Service Fund Charges | \$52,416 | \$52,414 | \$52,414 | \$57,699 | \$57,699 |
| Utilities | \$131,181 | \$166,461 | \$166,461 | \$107,957 | \$111,755 |
| Contracted Services | \$737,303 | \$724,696 | \$724,696 | \$747,277 | \$778,471 |
| Capital Outlay | | \$5,000 | \$42,045 | | |
| TOTAL EXPENDITURES | \$921,514 | \$951,071 | \$988,116 | \$913,933 | \$948,924 |
| FUNDING | | | | | |
| General Fund | \$921,514 | \$951,071 | \$988,116 | \$913,933 | \$948,924 |
| TOTAL FUNDING | \$921,514 | \$951,071 | \$988,116 | \$913,933 | \$948,924 |

Community Development

Chart 9 | Community Development Organizational Chart



Description:

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

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

Accomplishments for 2016-17 and 2017-18:

- Introduced a new development project web page with detailed project descriptions, renderings and illustrations, links to important documents, and an interactive project map.
- Created new opportunities for community outreach and enhanced public participation in major development projects, including improved noticing and project site signage.
- Completed an updated Wireless Communications Ordinance to be consistent with State and Federal law.
- Completed key amendments to the General Plan and revised the Dublin Crossings and Eastern Dublin Specific Plans to facilitate the creation of two new school sites.
- Educated the public, conducted staff training, and successfully implemented the 2016 California Building Code.
- Expanded on-line building permit applications for residential solar, electric vehicle chargers, water heater replacements, and heating and air-conditioning units.
- Initiated a multi-phase effort to revamp the building plan check and permit process to incorporate the latest in digitalized plan submittal, plan check, and tracking.
- Initiated improved building permit services for small businesses and individual homeowners to include direct access to a Plans Examiner.
- Prepared, for City Council adoption an expedited, streamlined permitting process for electric vehicle charging stations meeting the requirements of AB1236.
- Worked with development partner Eden Housing to open the 66-unit Valor Crossing affordable housing development serving homeless veterans and their families in need.
- Completed a critical assessment and streamlined the First-Time Homebuyer and Inclusionary Below-Market Rate housing programs.
- Developed and implemented new, more-efficient affordable housing monitoring procedures to enhance customer service and provide on-line support to owners.



Objectives for 2018-19 and 2019-20:

- Complete work on the Downtown Streetscape Improvement Plan and prioritize an impactful pedestrian improvement with the Public Works Department.
- Consider revisiting the parking regulations in the Downtown Specific Plan area to attract desirable retail and restaurant uses and improve on the walkability of the Downtown.
- Closely monitor changes in State housing policy to protect local land use authority and work to implement new legislation in a manner suited to Dublin's unique character.
- Implement necessary revisions to sign regulations to ensure conformance with recent court decisions while maintaining an aesthetically pleasing built environment.
- Work in cooperation with the Dublin San Ramon Services District to update the Water Efficiency Landscape Ordinance to comply with State Water Resources Board mandates.
- Explore a pilot program to provide an on-line planning entitlement application and expand electronic plan review.
- Successfully complete the Insurance Services Office Effectiveness Grading Schedule for Building and Safety Services maintaining low insurance rates for Dublin property owners.
- Further implement the electronic plan check module, and expand on-line building permit services to include residential additions and commercial tenant improvements where feasible.
- Enhance customer service by establishing a regular over-the-counter plan check program for smaller routine construction projects utilizing in-house plans examiner.
- Assess revisions contained in the upcoming 2019 California Building Code and adopt Code revisions with attention to potential new policy on solar power requirements.
- Develop a comprehensive Affordable Housing Strategy that identifies priority needs and targets limited resources in a manner best suited to address the problem.
- Secure a potential affordable housing development site, identify a developer, define a project, and complete a financing package to enable project implementation.
- In concert with Alameda County, work to revamp the Down Payment Assistance Program to address program deficiencies and changing residential market conditions.
- Using funding resources from the Alameda County Housing Bond, expand efforts to target older housing stock for rehabilitation, particularly for those residents aging in place.

Budget Highlights:

- Administration of the Community Development Block Grant Program is transferred from the Parks and Community Services Department to the Community Development Department.
- Projected decrease in contracted services associated with processing of anticipated development projects during the upcoming 2018-20 two-year budget period.



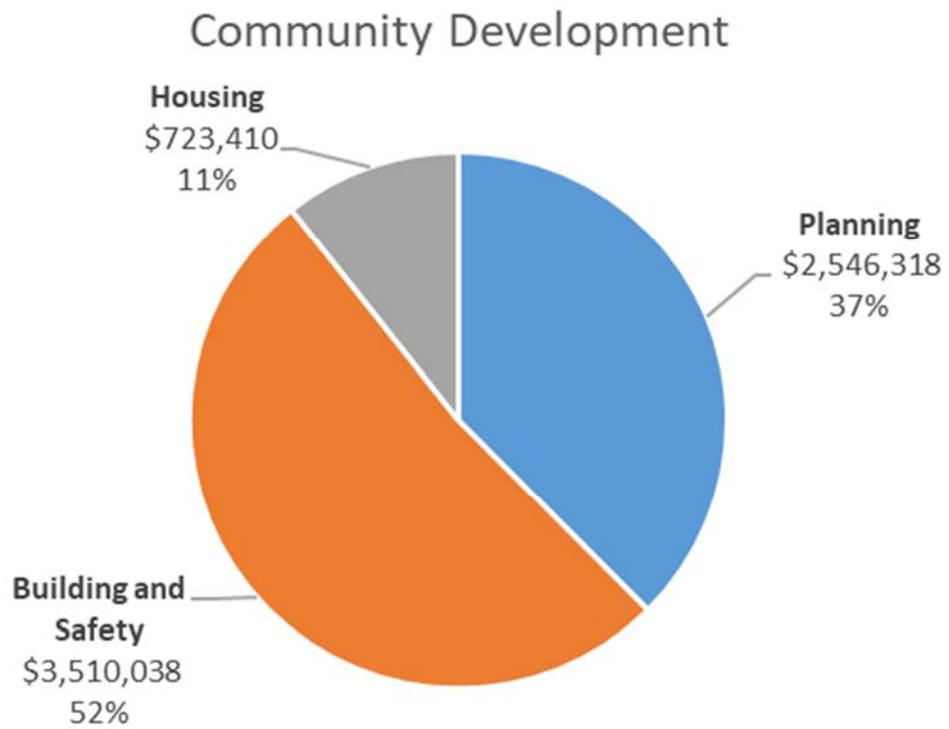
Community Development

Figure 32| COMMUNITY DEVELOPMENT EXPENDITURES

| | Actual 2016-17 | Adopted 2017-18 | Amended 2017-18 | Budget 2018-19 | Forecast 2019-20 |
|---------------------------------|--------------------|--------------------|--------------------|--------------------|---------------------|
| EXPENDITURES BY CATEGORY | | | | | |
| Salaries & Wages | \$1,911,389 | \$2,380,447 | \$2,301,447 | \$2,357,928 | \$2,428,080 |
| Benefits | \$897,741 | \$1,121,051 | \$1,121,051 | \$926,510 | \$999,593 |
| Services & Supplies | \$61,183 | \$140,931 | \$140,931 | \$97,226 | \$89,426 |
| Internal Service Fund Charges | \$303,612 | \$241,393 | \$241,393 | \$339,704 | \$327,428 |
| Utilities | \$4,163 | \$6,836 | \$6,836 | \$3,480 | \$3,480 |
| Contracted Services | \$2,904,169 | \$3,039,179 | \$4,097,090 | \$3,003,920 | \$2,857,981 |
| Loans | | \$100,000 | \$421,299 | \$50,000 | \$50,000 |
| Capital Outlay | \$9,770 | \$5,000 | \$5,000 | \$1,000 | \$1,000 |
| TOTAL EXPENDITURES | \$6,092,028 | \$7,034,837 | \$8,335,047 | \$6,779,767 | \$6,756,987 |

| | | | | | |
|-------------------------|--------------------|--------------------|--------------------|--------------------|--------------------|
| FUNDING | | | | | |
| General Fund | \$4,971,868 | \$5,737,087 | \$5,963,402 | \$5,671,904 | \$5,648,358 |
| Affordable Housing Fund | \$273,981 | \$537,345 | \$865,518 | \$432,326 | \$442,855 |
| CDBG Fund | \$86,932 | \$82,202 | \$100,334 | \$98,062 | \$86,381 |
| Developer Deposit | \$759,247 | \$678,203 | \$1,405,793 | \$577,475 | \$579,393 |
| TOTAL FUNDING | \$6,092,028 | \$7,034,837 | \$8,335,047 | \$6,779,767 | \$6,756,987 |





Planning

The Planning Services Division, under the oversight of the Assistant Director, is responsible for providing support to the City Council and the Planning Commission in the development of land use policy, and the review and regulation of land development. Division responsibilities include processing and reviewing development applications for new, renovated and re-purposed residential, retail commercial, office, and industrial projects; preparation of updates and amendments to the Dublin General Plan; administration of the Zoning Code; ensuring compliance with the California Environmental Quality Act (CEQA) for planning applications; and working in cooperation with local, regional and state planning and permitting agencies. Code Enforcement staff is responsible for enforcement of the City's Zoning and Property Maintenance Ordinance.

Figure 33| PLANNING EXPENDITURES

| | Actual 2016-17 | Adopted 2017-18 | Amended 2017-18 | Budget 2018-19 | Forecast 2019-20 |
|---------------------------------|--------------------|--------------------|--------------------|--------------------|---------------------|
| EXPENDITURES BY CATEGORY | | | | | |
| Salaries & Wages | \$1,047,862 | \$1,207,792 | \$1,207,792 | \$1,248,808 | \$1,285,976 |
| Benefits | \$485,579 | \$548,610 | \$548,610 | \$483,244 | \$522,180 |
| Services & Supplies | \$34,374 | \$66,029 | \$66,029 | \$52,389 | \$51,689 |
| Internal Service Fund Charges | \$159,696 | \$98,372 | \$98,372 | \$181,969 | \$178,598 |
| Utilities | \$2,491 | \$3,096 | \$3,096 | \$3,120 | \$3,120 |
| Contracted Services | \$648,165 | \$654,641 | \$1,521,255 | \$576,788 | \$576,788 |
| Capital Outlay | \$4,080 | \$5,000 | \$5,000 | | |
| TOTAL EXPENDITURES | \$2,382,248 | \$2,583,540 | \$3,450,154 | \$2,546,318 | \$2,618,350 |
| FUNDING | | | | | |
| General Fund | \$1,623,001 | \$1,905,337 | \$2,044,361 | \$1,968,843 | \$2,038,958 |
| Developer Deposit | \$759,247 | \$678,203 | \$1,405,793 | \$577,475 | \$579,393 |
| TOTAL FUNDING | \$2,382,248 | \$2,583,540 | \$3,450,154 | \$2,546,318 | \$2,618,350 |

Planning

Planning Personnel Allocation

| | Actual 2016-17 | Adopted 2017-18 | Amended 2017-18 | Budget 2018-19 | Forecast 2019-20 |
|---------------------------------|-------------------|--------------------|--------------------|-------------------|---------------------|
| PERSONNEL ALLOCATION | | | | | |
| Community Development Dir. | 0.50 | 0.50 | 0.50 | 0.50 | 0.50 |
| Asst Dir. of Community Dev. | 1.00 | 1.00 | 1.00 | 0.90 | 0.90 |
| Administrative Technician | 0.25 | 0.25 | 0.25 | 0.25 | 0.25 |
| Assistant Planner | 1.00 | 1.00 | 1.00 | 1.00 | 1.00 |
| Associate Planner | 1.00 | 1.00 | 1.00 | 1.00 | 1.00 |
| Housing Specialist | 0.25 | 0.25 | 0.25 | 0.25 | 0.25 |
| Office Assistant II | 1.45 | 1.45 | 1.45 | 1.35 | 1.35 |
| Principal Planner | 1.00 | 1.00 | 1.00 | 1.00 | 1.00 |
| Senior Code Enforcement Officer | 1.00 | 1.00 | 1.00 | 1.00 | 1.00 |
| Senior Office Assistant | 1.00 | 1.00 | 1.00 | 1.00 | 1.00 |
| Senior Planner | 1.00 | 1.00 | 1.00 | 1.00 | 1.00 |
| Senior Planner (Limited Term) | 1.00 | 1.00 | 1.00 | 1.00 | 1.00 |
| TOTAL POSITIONS | 10.45 | 10.45 | 10.45 | 10.25 | 10.25 |



Building and Safety

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

Figure 34| BUILDING AND SAFETY EXPENDITURES

| | Actual 2016-17 | Adopted 2017-18 | Amended 2017-18 | Budget 2018-19 | Forecast 2019-20 |
|---------------------------------|--------------------|--------------------|--------------------|--------------------|---------------------|
| EXPENDITURES BY CATEGORY | | | | | |
| Salaries & Wages | \$719,756 | \$901,309 | \$901,309 | \$900,139 | \$927,040 |
| Benefits | \$341,380 | \$432,810 | \$432,810 | \$363,211 | \$391,423 |
| Services & Supplies | \$22,841 | \$44,748 | \$44,748 | \$35,725 | \$28,625 |
| Internal Service Fund Charges | \$106,488 | \$107,904 | \$107,904 | \$109,974 | \$100,177 |
| Utilities | \$1,672 | \$3,740 | \$3,740 | \$360 | \$360 |
| Contracted Services | \$1,941,590 | \$2,088,330 | \$2,138,330 | \$2,099,630 | \$1,965,372 |
| Capital Outlay | \$5,691 | | | \$1,000 | \$1,000 |
| TOTAL EXPENDITURES | \$3,139,417 | \$3,578,841 | \$3,628,841 | \$3,510,038 | \$3,413,997 |
| FUNDING | | | | | |
| General Fund | \$3,139,417 | \$3,578,841 | \$3,628,841 | \$3,510,038 | \$3,413,997 |
| TOTAL FUNDING | \$3,139,417 | \$3,578,841 | \$3,628,841 | \$3,510,038 | \$3,413,997 |



Building and Safety

Building and Safety Personnel Allocation

| | Actual 2016-17 | Adopted 2017-18 | Amended 2017-18 | Budget 2018-19 | Forecast 2019-20 |
|----------------------------------|-------------------|--------------------|--------------------|-------------------|---------------------|
| PERSONNEL ALLOCATION | | | | | |
| Community Development Dir. | 0.50 | 0.50 | 0.50 | 0.50 | 0.50 |
| Chief Building Official | 1.00 | 1.00 | 1.00 | 1.00 | 1.00 |
| Administrative Aide | 1.00 | 1.00 | 1.00 | 1.00 | 1.00 |
| Office Assistant II | 1.00 | 1.00 | 1.00 | 1.00 | 1.00 |
| Plan Check Engineer | 1.00 | 1.00 | 1.00 | 1.00 | 1.00 |
| Plans Examiner | 1.00 | 1.00 | 1.00 | 1.00 | 1.00 |
| Permit Technician | 2.00 | 1.00 | 1.00 | 1.00 | 1.00 |
| Permit Technician (Limited Term) | | 1.00 | 1.00 | 1.00 | 1.00 |
| TOTAL POSITIONS | 7.50 | 7.50 | 7.50 | 7.50 | 7.50 |

Housing

Overseen by the Assistant Director, the Housing Division helps provide safe, decent and suitable living environments for low-and moderate-income Dublin residents. Affordable housing responsibilities include the implementation of the Inclusionary Zoning Ordinance and other housing programs such as the First-Time Home Buyer Loan Program. The Housing Division coordinates with current and future residential developers to develop Affordable Housing Agreements, marketing and management plans for inclusionary units, and qualifying applicants for the ownership of new and resale Below Market Rate Units. The Division works with non-profit housing developers in planning and financing the construction of new and renovated affordable housing in Dublin. It is also responsible for administering the Community Development Block Grant Program. The division also provides support to Human Services function for social service related activities and provides staff support to the Human Services Commission.

Figure 35| HOUSING EXPENDITURES

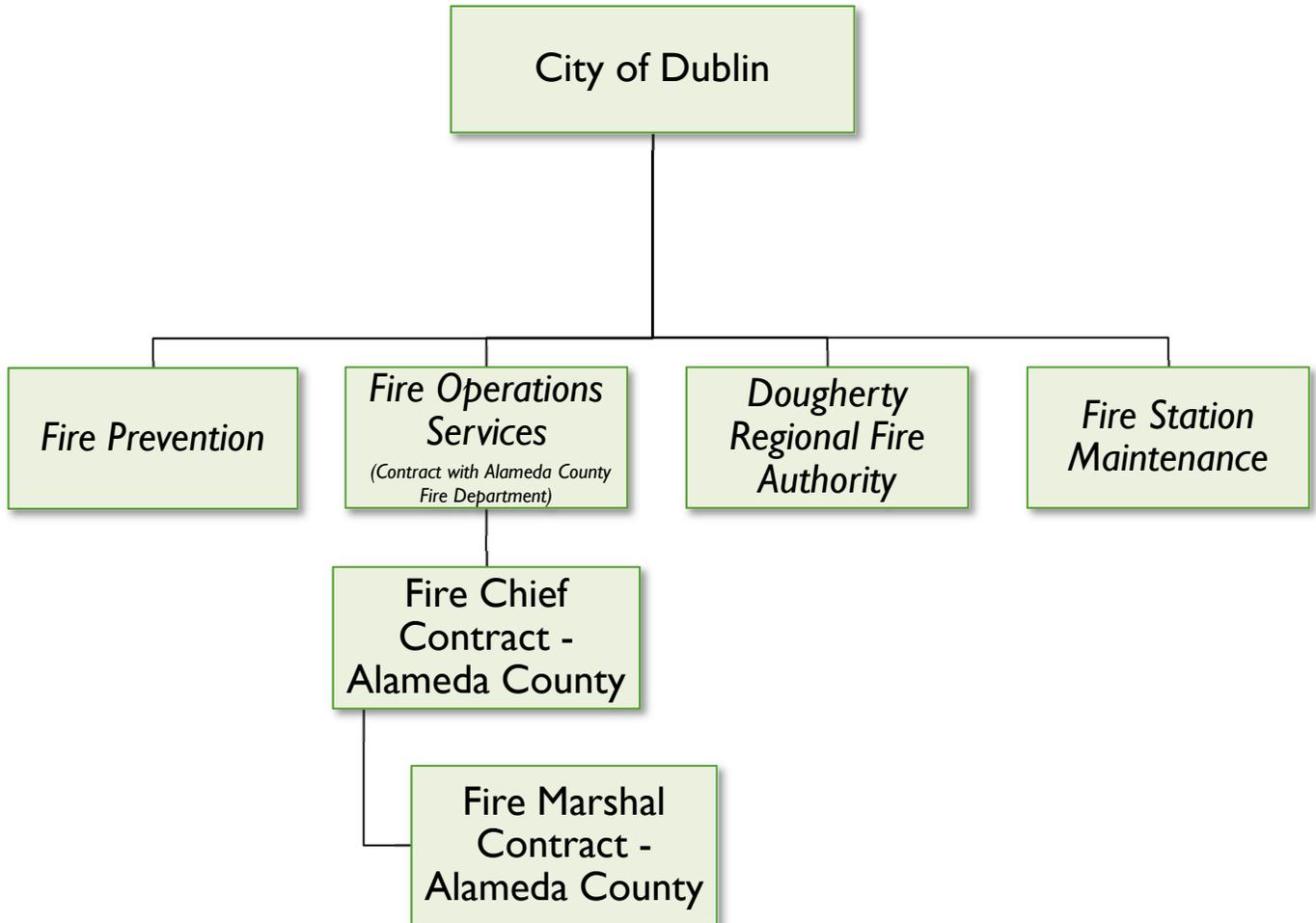
| | Actual 2016-17 | Adopted 2017-18 | Amended 2017-18 | Budget 2018-19 | Forecast 2019-20 |
|---------------------------------|-------------------|--------------------|--------------------|-------------------|---------------------|
| EXPENDITURES BY CATEGORY | | | | | |
| Salaries & Wages | \$143,772 | \$271,346 | \$192,346 | \$208,981 | \$215,064 |
| Benefits | \$70,782 | \$139,631 | \$139,631 | \$80,055 | \$85,990 |
| Services & Supplies | \$3,968 | \$30,154 | \$30,154 | \$9,112 | \$9,112 |
| Internal Service Fund Charges | \$37,428 | \$35,117 | \$35,117 | \$47,761 | \$48,653 |
| Contracted Services | \$314,414 | \$296,208 | \$437,505 | \$327,502 | \$315,821 |
| Loans | | \$100,000 | \$421,299 | \$50,000 | \$50,000 |
| TOTAL EXPENDITURES | \$570,364 | \$872,456 | \$1,256,052 | \$723,410 | \$724,639 |

| | | | | | |
|-------------------------|------------------|------------------|--------------------|------------------|------------------|
| FUNDING | | | | | |
| General Fund | \$209,450 | \$252,909 | \$290,200 | \$193,022 | \$195,403 |
| Affordable Housing Fund | \$273,981 | \$537,345 | \$865,518 | \$432,326 | \$442,855 |
| CDBG Fund | \$86,932 | \$82,202 | \$100,334 | \$98,062 | \$86,381 |
| TOTAL FUNDING | \$570,364 | \$872,456 | \$1,256,052 | \$723,410 | \$724,639 |

| | | | | | |
|-----------------------------|-------------|-------------|-------------|-------------|-------------|
| PERSONNEL ALLOCATION | | | | | |
| Asst Dir. of Community Dev. | | | | 0.10 | 0.10 |
| Administrative Technician | 0.75 | 0.75 | 0.75 | 0.75 | 0.75 |
| Housing Specialist | 0.75 | 0.75 | 0.75 | 0.75 | 0.75 |
| Management Analyst I | 0.50 | 0.50 | 0.50 | | |
| Management Analyst II | | | | 0.30 | 0.30 |
| TOTAL POSITIONS | 2.00 | 2.00 | 2.00 | 1.90 | 1.90 |

Fire Services

Chart 10 | Fire Services Organizational Chart



Description:

Fire Services in the City of Dublin are comprised of four divisions: Fire Operations, Fire Prevention, Fire Station Maintenance, and Dougherty Regional Fire Authority (DRFA). Fire operation services are provided under a contract with the Alameda County Fire Department (ACFD). The department personnel provide fire suppression, advance life support emergency medical response, special operations response, hazardous materials responses and fire prevention services to the City of Dublin. Suppression and prevention personnel are assigned to provide service from one of the three fire stations and/or the fire prevention office located in Dublin.

Accomplishments for 2016-17 and 2017-18:

- Responded to 4,489 calls.
- Conducted 5,648 inspections.
- Completed 1,763 plan checks.

Objectives for Fiscal Year 2018-19 and 2019-20:

- Continue to identify additional actions to develop long-term fiscal sustainability.
- Work cooperatively with Camp Parks and rural property owners to lessen the threat of uncontrolled vegetation fires.
- Enhance education and assistance to the public in preparing for emergencies and disasters.
- Define recent response issues and work to improve response times.
- Review and adopt amendments to the California Fire Code.

Budget Highlights:

- Funding for procurement of heart monitors and Lucas devices.

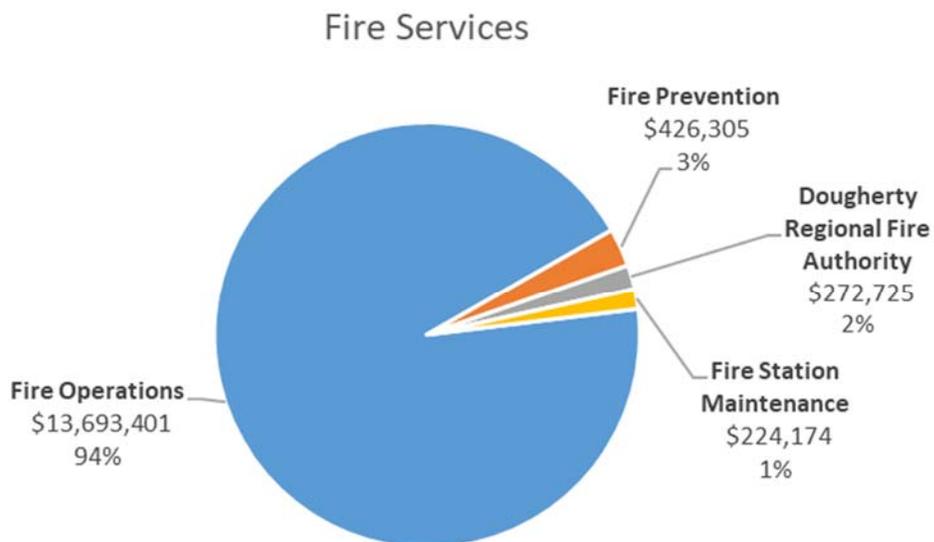


Fire Services

Figure 36| FIRE SERVICES EXPENDITURES

| | Actual 2016-17 | Adopted 2017-18 | Amended 2017-18 | Budget 2018-19 | Forecast 2019-20 |
|---------------------------------|---------------------|---------------------|---------------------|---------------------|---------------------|
| EXPENDITURES BY CATEGORY | | | | | |
| Salaries & Wages | \$55,865 | \$58,425 | \$58,425 | \$68,698 | \$70,759 |
| Benefits | \$198,504 | \$209,469 | \$289,469 | \$306,998 | \$334,231 |
| Services & Supplies | \$77,726 | \$97,229 | \$97,229 | \$96,070 | \$98,718 |
| Internal Service Fund Charges | \$364,020 | \$335,951 | \$335,951 | \$337,551 | \$400,045 |
| Utilities | \$63,863 | \$88,730 | \$88,730 | \$60,262 | \$61,635 |
| Contracted Services | \$12,266,909 | \$12,843,245 | \$12,850,745 | \$13,431,058 | \$14,120,366 |
| Capital Outlay | \$415,352 | \$80,107 | \$80,107 | \$315,968 | \$80,107 |
| TOTAL EXPENDITURES | \$13,442,239 | \$13,713,156 | \$13,800,656 | \$14,616,605 | \$15,165,861 |

| | | | | | |
|-----------------------|---------------------|---------------------|---------------------|---------------------|---------------------|
| FUNDING | | | | | |
| General Fund | \$13,092,410 | \$13,377,388 | \$13,462,888 | \$14,120,932 | \$14,904,519 |
| EMS Special Revenue | \$349,829 | \$335,768 | \$337,768 | \$198,005 | \$199,535 |
| Equipment Replacement | | | | \$297,668 | \$61,807 |
| TOTAL FUNDING | \$13,442,239 | \$13,713,156 | \$13,800,656 | \$14,616,605 | \$15,165,861 |



Fire Operations

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

Figure 37| FIRE OPERATIONS EXPENDITURES

| | Actual 2016-17 | Adopted 2017-18 | Amended 2017-18 | Budget 2018-19 | Forecast 2019-20 |
|---------------------------------|---------------------|---------------------|---------------------|---------------------|---------------------|
| EXPENDITURES BY CATEGORY | | | | | |
| Services & Supplies | \$74,445 | \$81,889 | \$81,889 | \$88,280 | \$90,928 |
| Contracted Services | \$12,132,578 | \$12,723,590 | \$12,723,590 | \$13,307,453 | \$13,994,262 |
| Capital Outlay | \$413,177 | \$61,807 | \$61,807 | \$297,668 | \$61,807 |
| TOTAL EXPENDITURES | \$12,620,200 | \$12,867,286 | \$12,867,286 | \$13,693,401 | \$14,146,997 |

| | | | | | |
|-----------------------|---------------------|---------------------|---------------------|---------------------|---------------------|
| FUNDING | | | | | |
| General Fund | \$12,275,637 | \$12,538,018 | \$12,538,018 | \$13,204,228 | \$13,892,155 |
| EMS Special Revenue | \$344,563 | \$329,268 | \$329,268 | \$191,505 | \$193,035 |
| Equipment Replacement | | | | \$297,668 | \$61,807 |
| TOTAL FUNDING | \$12,620,200 | \$12,867,286 | \$12,867,286 | \$13,693,401 | \$14,146,997 |

Fire Prevention

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

Figure 38| FIRE PREVENTION EXPENDITURES

| | Actual 2016-17 | Adopted 2017-18 | Amended 2017-18 | Budget 2018-19 | Forecast 2019-20 |
|---------------------------------|-------------------|--------------------|--------------------|-------------------|---------------------|
| EXPENDITURES BY CATEGORY | | | | | |
| Salaries & Wages | \$55,865 | \$58,425 | \$58,425 | \$68,698 | \$70,759 |
| Benefits | \$39,249 | \$36,469 | \$36,469 | \$35,998 | \$37,231 |
| Services & Supplies | \$1,089 | \$7,970 | \$7,970 | \$4,470 | \$4,470 |
| Internal Service Fund Charges | \$333,372 | \$306,830 | \$306,830 | \$305,639 | \$368,271 |
| Contracted Services | \$5,266 | \$11,500 | \$13,500 | \$11,500 | \$11,500 |
| TOTAL EXPENDITURES | \$434,841 | \$421,194 | \$423,194 | \$426,305 | \$492,231 |
| FUNDING | | | | | |
| General Fund | \$429,576 | \$414,694 | \$414,694 | \$419,805 | \$485,731 |
| EMS Special Revenue | \$5,266 | \$6,500 | \$8,500 | \$6,500 | \$6,500 |
| TOTAL FUNDING | \$434,841 | \$421,194 | \$423,194 | \$426,305 | \$492,231 |
| PERSONNEL ALLOCATION | | | | | |
| Office Assistant II | 1.00 | 1.00 | 1.00 | 1.00 | 1.00 |
| TOTAL POSITIONS | 1.00 | 1.00 | 1.00 | 1.00 | 1.00 |

Dougherty Regional Fire Authority (DRFA)

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

Figure 39| DOUGHERTY REGIONAL FIRE AUTHORITY EXPENDITURES

| | Actual 2016-17 | Adopted 2017-18 | Amended 2017-18 | Budget 2018-19 | Forecast 2019-20 |
|---------------------------------|-------------------|--------------------|--------------------|-------------------|---------------------|
| EXPENDITURES BY CATEGORY | | | | | |
| Benefits | \$159,254 | \$173,000 | \$253,000 | \$271,000 | \$297,000 |
| Contracted Services | \$1,481 | \$3,000 | \$8,500 | \$1,725 | \$4,026 |
| TOTAL EXPENDITURES | \$160,736 | \$176,000 | \$261,500 | \$272,725 | \$301,026 |
| FUNDING | | | | | |
| General Fund | \$160,736 | \$176,000 | \$261,500 | \$272,725 | \$301,026 |
| TOTAL FUNDING | \$160,736 | \$176,000 | \$261,500 | \$272,725 | \$301,026 |



Fire Station Maintenance

Fire Station Maintenance is included as a separate budget area within the Fire Services budget. This budget area includes the maintenance and operations of the three Dublin fire stations. Components of the budget include inspection and County permits for operation of machinery, utilities, telephone services, contract maintenance services, minor improvements and repairs associated with the three stations.

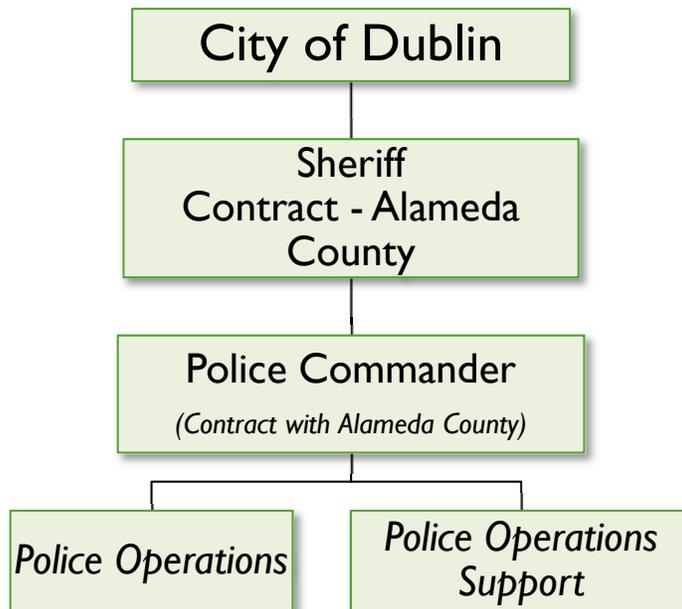
Figure 40| FIRE STATION MAINTENANCE EXPENDITURES

| | Actual 2016-17 | Adopted 2017-18 | Amended 2017-18 | Budget 2018-19 | Forecast 2019-20 |
|---------------------------------|-------------------|--------------------|--------------------|-------------------|---------------------|
| EXPENDITURES BY CATEGORY | | | | | |
| Services & Supplies | \$2,192 | \$7,370 | \$7,370 | \$3,320 | \$3,320 |
| Internal Service Fund Charges | \$30,648 | \$29,121 | \$29,121 | \$31,912 | \$31,774 |
| Utilities | \$63,863 | \$88,730 | \$88,730 | \$60,262 | \$61,635 |
| Contracted Services | \$127,584 | \$105,155 | \$105,155 | \$110,380 | \$110,578 |
| Capital Outlay | \$2,175 | \$18,300 | \$18,300 | \$18,300 | \$18,300 |
| TOTAL EXPENDITURES | \$226,462 | \$248,676 | \$248,676 | \$224,174 | \$225,607 |
| FUNDING | | | | | |
| General Fund | \$226,462 | \$248,676 | \$248,676 | \$224,174 | \$225,607 |
| TOTAL FUNDING | \$226,462 | \$248,676 | \$248,676 | \$224,174 | \$225,607 |



Police Services

Chart 11 | Police Services Organizational Chart



Description:

Dublin Police Services is comprised of the Operations Division, Operations Support Division, and the Crime Prevention Unit. Dublin Police Services consists of 55 sworn officers, 4 non-sworn personnel, and 4 City personnel. The Department provides the following services to the community: Crime Prevention, Investigations, Special Investigations, Patrol, and Traffic Enforcement. Police Services are provided to the City under a contract with Alameda County Sheriff's Office. The County Sheriff, under consultation with the City, designates the Commanding Officer who functions and is empowered to act as the City's Police Chief. Patrol, criminal investigation, traffic, crime prevention, and office management functions are performed from the Dublin Civic Center office. Dispatch and additional data processing functions are handled at the Alameda County Sheriff's Office.

Accomplishments for 2016-17 and 2017-18:

- Commander Garrett Holmes replaced Commander Dennis Houghtelling as Chief of Police when Commander Houghtelling was promoted to Assistant Sheriff.
- Purchased 28 license plate reader cameras which were deployed at fixed locations, on marked patrol vehicles and on radar trailers.
- In association with the 'Med-Project' a pharmaceutical drop-off bin was installed in the lobby to provide a place for the community to dispose of controlled prescription medication as well as over-the-counter medications.
- Dublin Police was awarded a \$75,000 grant from the California Office of Traffic Safety (OTS) for a year-long program of special enforcement and public awareness efforts to prevent traffic related deaths and injuries.
- Facilitated the Drug Abuse Resistance Education (DARE) program to Dublin 5th graders with approximately 1000 graduates.
- Operated a successful Holiday Crime Suppression Unit (HCSU) during the holiday season.
- Conducted the annual Independence Day Special Operation with the goal of controlling the use of illegal fireworks and the protection of public safety with a reduction in calls from the previous year. At the conclusion of the event over 100 pounds of illegal fireworks were confiscated.
- Participated in the 2017 National Night Out event, along with over 1,000 residents in 20 neighborhoods throughout the community.
- The Crime Prevention Unit hosted several "Coffee with the Chief" events at the Farmers' Market in Emerald Glen Park.
- Participated in the National Drug "Take-Back Initiative" event, resulting in over 500 lbs. of prescription drugs collected.

Objectives for Fiscal Year 2018-19 and 2019-20:

- Maintain and enhance the quality of life in Dublin by collaborating and building strong partnerships with the citizens of Dublin.
- Provide quarterly community workshops to address safety, crime prevention and other relevant issues facing the community and the police.
- Continue evaluating the feasibility of enhancing and increasing technology such as ALPR's, Video Cameras and other new technology to prevent crime, increase community safety and to aid police investigations.



Police Services

- Actively participate in the planning and development of the new police building for Dublin Police Services.
- Continue working closely with the City Manager to evaluate and plan for current and future staffing needs for the police department.
- Enhance coordination with the City of Dublin to address emergency preparedness and to include the police department's participation in issuing AC Alerts.

Budget Highlights:

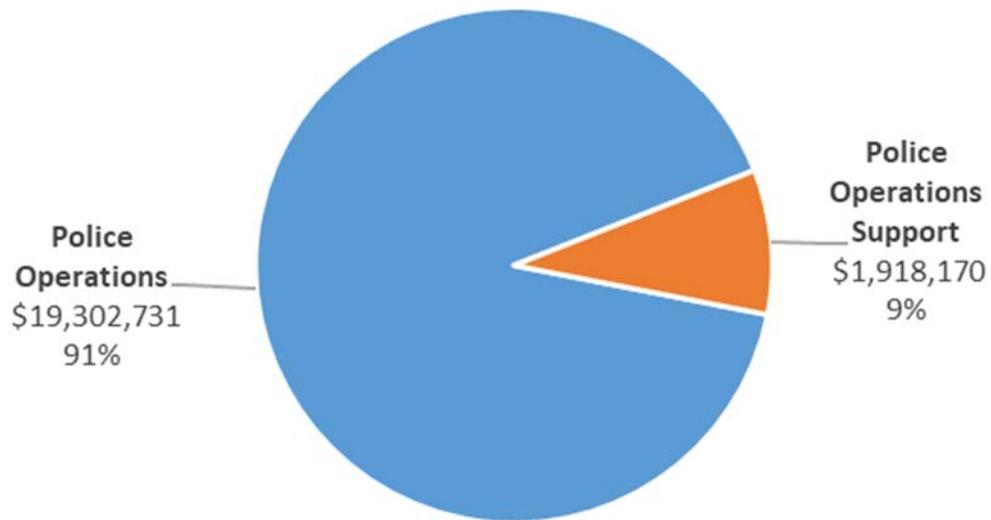
- Addition of two sworn staff members in Fiscal Year 2018-19 will bring the total number of sworn staff to fifty-seven (57).
- Current five-year contract for Police Services provided by the Alameda County Sheriff's Office was approved by City Council in June 2015 and will expire on June 30, 2020.

Figure 41| POLICE SERVICES EXPENDITURES

| | Actual 2016-17 | Adopted 2017-18 | Amended 2017-18 | Budget 2018-19 | Forecast 2019-20 |
|---------------------------------|---------------------|---------------------|---------------------|---------------------|---------------------|
| EXPENDITURES BY CATEGORY | | | | | |
| Salaries & Wages | \$302,225 | \$326,473 | \$326,473 | \$332,364 | \$342,335 |
| Benefits | \$159,833 | \$171,931 | \$171,931 | \$171,010 | \$186,981 |
| Services & Supplies | \$598,952 | \$857,461 | \$864,581 | \$786,809 | \$800,804 |
| Internal Service Fund Charges | \$702,240 | \$676,254 | \$676,254 | \$653,719 | \$615,185 |
| Utilities | \$18,947 | \$20,263 | \$20,263 | \$23,763 | \$23,763 |
| Contracted Services | \$15,386,517 | \$18,363,000 | \$18,975,351 | \$19,253,235 | \$20,245,891 |
| Capital Outlay | \$10,191 | \$2,130 | \$37,005 | | |
| TOTAL EXPENDITURES | \$17,178,906 | \$20,417,512 | \$21,071,858 | \$21,220,901 | \$22,214,959 |

| | | | | | |
|---------------------------------|---------------------|---------------------|---------------------|---------------------|---------------------|
| FUNDING | | | | | |
| General Fund | \$17,073,275 | \$20,308,395 | \$20,927,866 | \$21,045,901 | \$22,114,959 |
| Enforcement Grants | | \$2,500 | \$2,500 | \$25,000 | |
| Federal Asset Seizure Fund | | | \$34,875 | | |
| SLES/COPS Fund - CA | \$100,000 | \$100,000 | \$100,000 | \$150,000 | \$100,000 |
| State Seizure/Special Act. Fund | \$5,631 | \$5,795 | \$5,795 | | |
| Vehicle Abatement | | \$822 | \$822 | | |
| TOTAL FUNDING | \$17,178,906 | \$20,417,512 | \$21,071,858 | \$21,220,901 | \$22,214,959 |

Police Services



Police Operations

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

Figure 42| POLICE OPERATIONS EXPENDITURES

| | Actual 2016-17 | Adopted 2017-18 | Amended 2017-18 | Budget 2018-19 | Forecast 2019-20 |
|---------------------------------|---------------------|---------------------|---------------------|---------------------|---------------------|
| EXPENDITURES BY CATEGORY | | | | | |
| Services & Supplies | \$254,478 | \$309,964 | \$309,964 | \$303,376 | \$315,511 |
| Contracted Services | \$15,196,812 | \$18,056,134 | \$18,668,485 | \$18,999,355 | \$19,994,491 |
| TOTAL EXPENDITURES | \$15,451,290 | \$18,366,098 | \$18,978,449 | \$19,302,731 | \$20,310,002 |
| FUNDING | | | | | |
| General Fund | \$15,351,290 | \$18,266,098 | \$18,878,449 | \$19,152,731 | \$20,210,002 |
| SLES/COPS Fund - CA | \$100,000 | \$100,000 | \$100,000 | \$150,000 | \$100,000 |
| TOTAL FUNDING | \$15,451,290 | \$18,366,098 | \$18,978,449 | \$19,302,731 | \$20,310,002 |

Police Operations Support

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

Figure 43| POLICE OPERATIONS SUPPORT EXPENDITURES

| | Actual 2016-17 | Adopted 2017-18 | Amended 2017-18 | Budget 2018-19 | Forecast 2019-20 |
|---------------------------------|--------------------|--------------------|--------------------|--------------------|---------------------|
| EXPENDITURES BY CATEGORY | | | | | |
| Salaries & Wages | \$302,225 | \$326,473 | \$326,473 | \$332,364 | \$342,335 |
| Benefits | \$159,833 | \$171,931 | \$171,931 | \$171,010 | \$186,981 |
| Services & Supplies | \$344,474 | \$547,497 | \$554,617 | \$483,433 | \$485,293 |
| Internal Service Fund Charges | \$702,240 | \$676,254 | \$676,254 | \$653,719 | \$615,185 |
| Utilities | \$18,947 | \$20,263 | \$20,263 | \$23,763 | \$23,763 |
| Contracted Services | \$189,705 | \$306,866 | \$306,866 | \$253,880 | \$251,400 |
| Capital Outlay | \$10,191 | \$2,130 | \$37,005 | | |
| TOTAL EXPENDITURES | \$1,727,616 | \$2,051,414 | \$2,093,409 | \$1,918,170 | \$1,904,957 |

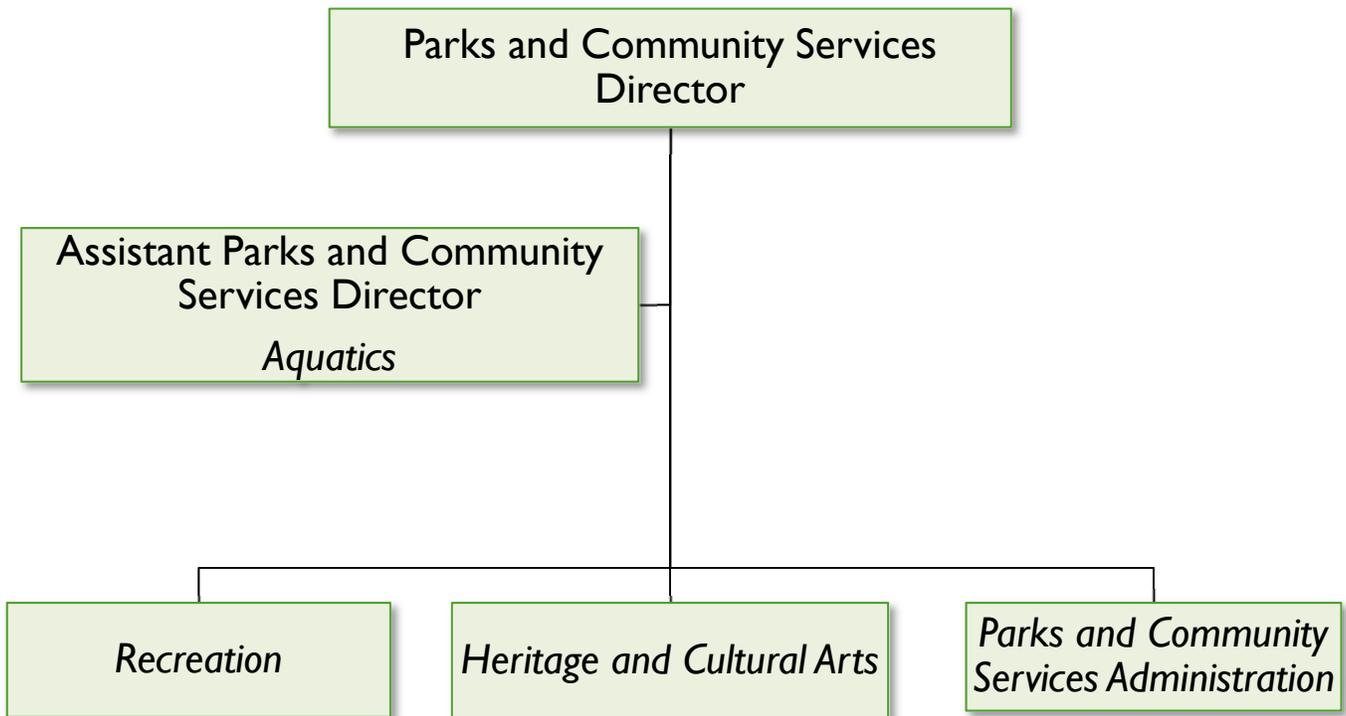
| | | | | | |
|---------------------------------|--------------------|--------------------|--------------------|--------------------|--------------------|
| FUNDING | | | | | |
| General Fund | \$1,721,985 | \$2,042,297 | \$2,049,417 | \$1,893,170 | \$1,904,957 |
| Enforcement Grants | | \$2,500 | \$2,500 | \$25,000 | |
| Federal Asset Seizure Fund | | | \$34,875 | | |
| State Seizure/Special Act. Fund | \$5,631 | \$5,795 | \$5,795 | | |
| Vehicle Abatement | | \$822 | \$822 | | |
| TOTAL FUNDING | \$1,727,616 | \$2,051,414 | \$2,093,409 | \$1,918,170 | \$1,904,957 |

| | | | | | |
|-----------------------------|-------------|-------------|-------------|-------------|-------------|
| PERSONNEL ALLOCATION | | | | | |
| Administrative Aide | 2.00 | 2.00 | 2.00 | 2.00 | 2.00 |
| Office Assistant II | 2.00 | 2.00 | 2.00 | 2.00 | 2.00 |
| TOTAL POSITIONS | 4.00 | 4.00 | 4.00 | 4.00 | 4.00 |



Parks and Community Services

Chart 12: Parks and Community Services Organizational Chart



Description:

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

Accomplishments for 2016-17 and 2017-18:

- Opened and completed one full year of operations of the Emerald Glen Recreation and Aquatic Complex (The Wave).
- Designed and installed Dublin Camp Parks Military History Center at the new Camp Parks Visitor Center, in accordance with Memorandum of Understanding between the City and the Parks Reserve Forces Training Area.
- Transitioned to a new recreation registration software for www.dublinrecguide.com.
- Developed and implemented an Arts Space Grant program.
- Installed public art at Fallon Sports Park.
- Implemented a maintenance plan for the City's public art collection.
- Supported new opportunities for multicultural performances at Splatter, new "Second Tuesday" amphitheater concerts and City-produced performances at Dublin High School Center for Performing Arts and Education.
- Developed and implemented a Donation and Sponsorship Policy.
- Completed a Cultural Arts Needs Assessment.
- Installed artwork at and expanded the McCormick Rose Garden.
- Implemented new software for on-boarding new part-time staff.
- Completed Part-Time Handbook Guidelines.
- Expanded sponsorship revenue to support the City's Teeball and Junior Warrior's programs, and the 2018 Shamrock 5k Fun Run.
- Completed Youth Sports Group Memorandums of Understanding for field use.
- Added the Library Program Room to the City's rental inventory.

Objectives for Fiscal Year 2018-19 and 2019-20:

- Update the Public Art Master Plan and the Heritage Park Master Plan.
- Update the Parks and Recreation Master Plan.
- Explore opportunities to partner with community groups to provide more Cultural Arts programming.



Parks and Community Services

- Complete cost recovery analysis for facility operations and programming to understand sustainability options.
- Create a public interface for facility and field availability, and ticketing.
- Explore additional sponsorship opportunities for programs and events.

Budget Highlights:

- Continued funding for the City's large-scale special events, including the St Patrick's Day Festival, Splatter, Outdoor Movie Nights, Holiday Tree Lighting, Farmers' Market, Family Camp Out, Spring Eggstravaganza, and Breakfast with Santa.
- Program budgets were brought more in line with expenditures in Fiscal Year 2017-18, resulting in a reduction in seasonal staffing hours and services and supplies in several divisions.
- Expenditures related to the new concessions building at The Wave included.
- New technology to be incorporated into operations includes a GIS-based time keeper program, and new admissions/concessions software at The Wave.



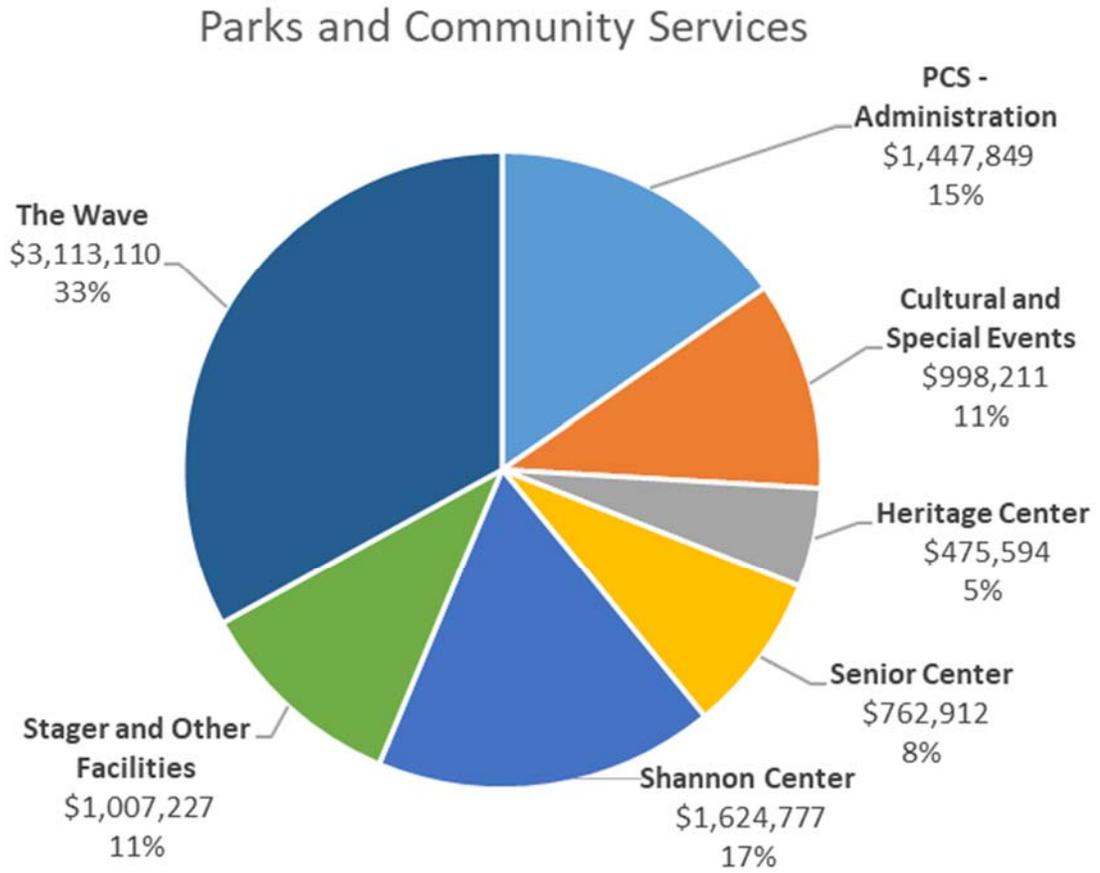
Parks and Community Services

Figure 44| PARKS AND COMMUNITY SERVICES EXPENDITURES

| | Actual 2016-17 | Adopted 2017-18 | Amended 2017-18 | Budget 2018-19 | Forecast 2019-20 |
|---------------------------------|--------------------|---------------------|---------------------|--------------------|---------------------|
| EXPENDITURES BY CATEGORY | | | | | |
| Salaries & Wages | \$3,610,755 | \$4,817,117 | \$4,817,117 | \$4,746,084 | \$4,908,381 |
| Benefits | \$1,233,071 | \$1,347,987 | \$1,347,987 | \$1,216,563 | \$1,314,424 |
| Services & Supplies | \$559,430 | \$963,234 | \$932,537 | \$785,961 | \$794,956 |
| Internal Service Fund Charges | \$496,728 | \$657,020 | \$657,020 | \$516,500 | \$517,828 |
| Utilities | \$307,375 | \$523,372 | \$523,372 | \$486,315 | \$498,192 |
| Contracted Services | \$1,755,033 | \$1,569,777 | \$1,776,734 | \$1,676,466 | \$1,677,806 |
| Capital Outlay | \$50,811 | \$166,240 | \$184,240 | \$1,790 | \$1,790 |
| TOTAL EXPENDITURES | \$8,013,202 | \$10,044,747 | \$10,239,007 | \$9,429,679 | \$9,713,376 |

| | | | | | |
|--|--------------------|---------------------|---------------------|--------------------|--------------------|
| FUNDING | | | | | |
| General Fund | \$7,891,080 | \$9,887,102 | \$10,080,147 | \$9,330,608 | \$9,612,901 |
| Public Art Fund | \$81,746 | \$157,645 | \$157,645 | \$49,500 | \$53,500 |
| Public Facility Fees - Community Buildings | \$36,376 | | \$1,215 | | |
| Public Facility Fees - Community Park Improvements | \$4,000 | | | | |
| ISF - Equipment (Preventative Maintenance) | | | | \$49,571 | \$46,975 |
| TOTAL FUNDING | \$8,013,202 | \$10,044,747 | \$10,239,007 | \$9,429,679 | \$9,713,376 |





Parks and Community Services Administration

This division manages the Department's accounts payable function, contract management, and policy review and development. Additionally, the division provides oversight of the City's registration software and supports the public's interface with online services. The division also identifies sponsorship opportunities to support programs and events and adjusts procedures to meet business needs.

Figure 45| PARKS AND COMMUNITY SERVICES ADMINISTRATION EXPENDITURES

| | Actual 2016-17 | Adopted 2017-18 | Amended 2017-18 | Budget 2018-19 | Forecast 2019-20 |
|--|--------------------|--------------------|--------------------|--------------------|---------------------|
| EXPENDITURES BY CATEGORY | | | | | |
| Salaries & Wages | \$761,881 | \$871,969 | \$871,969 | \$713,975 | \$735,005 |
| Benefits | \$339,072 | \$376,718 | \$376,718 | \$277,041 | \$300,565 |
| Services & Supplies | \$108,143 | \$137,930 | \$132,788 | \$85,073 | \$85,256 |
| Internal Service Fund Charges | \$267,720 | \$311,330 | \$311,330 | \$206,010 | \$202,425 |
| Contracted Services | \$232,578 | \$123,500 | \$154,990 | \$165,750 | \$165,750 |
| Capital Outlay | \$11,419 | | | | |
| TOTAL EXPENDITURES | \$1,720,813 | \$1,821,447 | \$1,847,795 | \$1,447,849 | \$1,489,001 |
| FUNDING | | | | | |
| General Fund | \$1,680,437 | \$1,821,447 | \$1,846,580 | \$1,447,849 | \$1,489,001 |
| Public Facility Fees - Community Buildings | \$36,376 | | \$1,215 | | |
| Public Facility Fees - Community Park Improvements | \$4,000 | | | | |
| TOTAL FUNDING | \$1,720,813 | \$1,821,447 | \$1,847,795 | \$1,447,849 | \$1,489,001 |

Parks and Community Services

Parks and Community Services Administration Personnel Allocation

| | Actual 2016-17 | Adopted 2017-18 | Amended 2017-18 | Budget 2018-19 | Forecast 2019-20 |
|---------------------------------------|-------------------|--------------------|--------------------|-------------------|---------------------|
| PERSONNEL ALLOCATION | | | | | |
| Parks & Comm. Services Director | 1.00 | 1.00 | 1.00 | 1.00 | 1.00 |
| Administrative Technician | 1.00 | 1.00 | 1.00 | | |
| Asst. Parks & Comm. Svcs. Dir. | 1.00 | 1.00 | 1.00 | | |
| Graphic Design & Comm. Coordinator | 1.00 | 1.00 | 1.00 | 1.00 | 1.00 |
| Heritage & Cultural Arts Mgr | | | | 0.05 | 0.05 |
| Management Analyst I | 0.50 | 0.50 | 0.50 | 1.00 | 1.00 |
| Office Assistant I/II | 0.85 | 0.85 | 0.35 | 0.20 | 0.20 |
| Parks & Comm Svcs Business Mgr | 1.00 | 1.00 | 1.00 | | |
| Recreation Manager | | | | 0.15 | 0.15 |
| Senior Office Assistant | | | 0.50 | 0.60 | 0.60 |
| TOTAL POSITIONS | 6.35 | 6.35 | 6.35 | 4.00 | 4.00 |



Cultural Arts and Special Events

The Cultural Arts budget includes performing and visual arts classes offered through the Activity Guide; public art projects that are not associated with a current Capital Improvement Project (for example, utility boxes or repairs); and City-presented performances. This budget also includes the Arts Space Grant program, which provides City support of performances and arts programs sponsored by outside organizations on City property for the benefit of the public. The Special Events budget includes the St. Patrick's Day Festival, Splatter, the Farmers' Market; smaller seasonal events, such as the Harvest Fair, Holiday Tree Lighting, Eggstravaganza; outdoor movies and campouts; and one-time special events, such as ground-breakings and ribbon cuttings for new City parks and facilities. This budget also includes City support of events sponsored by outside organizations on City property for the benefit of the public.

Figure 46| CULTURAL ARTS AND SPECIAL EVENTS EXPENDITURES

| | Actual 2016-17 | Adopted 2017-18 | Amended 2017-18 | Budget 2018-19 | Forecast 2019-20 |
|---------------------------------|-------------------|--------------------|--------------------|-------------------|---------------------|
| EXPENDITURES BY CATEGORY | | | | | |
| Salaries & Wages | \$402,406 | \$438,817 | \$438,817 | \$394,718 | \$406,698 |
| Benefits | \$170,223 | \$192,452 | \$192,452 | \$157,795 | \$170,586 |
| Services & Supplies | \$175,353 | \$277,102 | \$277,102 | \$159,712 | \$171,072 |
| Internal Service Fund Charges | | | | \$3,000 | \$3,000 |
| Utilities | \$386 | | | | |
| Contracted Services | \$224,303 | \$341,290 | \$341,290 | \$282,986 | \$295,251 |
| Capital Outlay | \$10,554 | | | | |
| TOTAL EXPENDITURES | \$983,226 | \$1,249,661 | \$1,249,661 | \$998,211 | \$1,046,607 |
| FUNDING | | | | | |
| General Fund | \$901,480 | \$1,092,016 | \$1,092,016 | \$948,711 | \$993,107 |
| Public Art Fund | \$81,746 | \$157,645 | \$157,645 | \$49,500 | \$53,500 |
| TOTAL FUNDING | \$983,226 | \$1,249,661 | \$1,249,661 | \$998,211 | \$1,046,607 |
| PERSONNEL ALLOCATION | | | | | |
| Heritage & Cultural Arts Mgr | 0.60 | 0.70 | 0.70 | 0.65 | 0.65 |
| Recreation Coordinator | 1.00 | 1.00 | 1.00 | 1.00 | 1.00 |
| Recreation Supervisor | 1.50 | 1.70 | 0.70 | 0.55 | 0.55 |
| Recreation Technician | | | 1.00 | 1.00 | 1.00 |
| TOTAL POSITIONS | 3.10 | 3.40 | 3.40 | 3.20 | 3.20 |



Heritage Center

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

Figure 47| HERITAGE CENTER EXPENDITURES

| | Actual 2016-17 | Adopted 2017-18 | Amended 2017-18 | Budget 2018-19 | Forecast 2019-20 |
|---------------------------------|-------------------|--------------------|--------------------|-------------------|---------------------|
| EXPENDITURES BY CATEGORY | | | | | |
| Salaries & Wages | \$253,200 | \$256,189 | \$256,189 | \$248,267 | \$255,850 |
| Benefits | \$109,260 | \$89,330 | \$89,330 | \$88,559 | \$95,837 |
| Services & Supplies | \$22,198 | \$22,609 | \$22,609 | \$12,992 | \$13,012 |
| Internal Service Fund Charges | | | | \$26,347 | \$27,074 |
| Utilities | \$15,704 | \$10,908 | \$10,908 | \$37,526 | \$38,052 |
| Contracted Services | \$249,235 | \$63,651 | \$80,206 | \$61,903 | \$61,903 |
| Capital Outlay | | | \$3,500 | | |
| TOTAL EXPENDITURES | \$649,598 | \$442,687 | \$462,742 | \$475,594 | \$491,728 |

| | | | | | |
|----------------------|------------------|------------------|------------------|------------------|------------------|
| FUNDING | | | | | |
| General Fund | \$649,598 | \$442,687 | \$462,742 | \$475,594 | \$491,728 |
| TOTAL FUNDING | \$649,598 | \$442,687 | \$462,742 | \$475,594 | \$491,728 |

| | | | | | |
|------------------------------|-------------|-------------|-------------|-------------|-------------|
| PERSONNEL ALLOCATION | | | | | |
| Heritage & Cultural Arts Mgr | 0.40 | 0.30 | 0.30 | 0.30 | 0.30 |
| Heritage Center Director | 1.00 | 1.00 | 1.00 | 1.00 | 1.00 |
| Recreation Manager | | | | 0.01 | 0.01 |
| Recreation Supervisor | 0.50 | 0.30 | 0.30 | 0.45 | 0.45 |
| Senior Office Assistant | | | | 0.04 | 0.04 |
| TOTAL POSITIONS | 1.90 | 1.60 | 1.60 | 1.80 | 1.80 |



Senior Center

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

Figure 48| SENIOR CENTER EXPENDITURES

| | Actual 2016-17 | Adopted 2017-18 | Amended 2017-18 | Budget 2018-19 | Forecast 2019-20 |
|---------------------------------|-------------------|--------------------|--------------------|-------------------|---------------------|
| EXPENDITURES BY CATEGORY | | | | | |
| Salaries & Wages | \$353,565 | \$385,171 | \$385,171 | \$348,733 | \$356,192 |
| Benefits | \$124,175 | \$135,059 | \$135,059 | \$106,141 | \$115,341 |
| Services & Supplies | \$22,972 | \$39,802 | \$39,802 | \$42,067 | \$38,667 |
| Internal Service Fund Charges | \$83,173 | \$94,385 | \$94,385 | \$103,255 | \$106,340 |
| Utilities | \$45,402 | \$60,639 | \$60,639 | \$60,688 | \$60,688 |
| Contracted Services | \$102,820 | \$105,848 | \$105,848 | \$102,028 | \$102,960 |
| Capital Outlay | \$19,675 | \$61,000 | \$61,000 | | |
| TOTAL EXPENDITURES | \$751,781 | \$881,904 | \$881,904 | \$762,912 | \$780,188 |
| FUNDING | | | | | |
| General Fund | \$751,781 | \$881,904 | \$881,904 | \$762,912 | \$780,188 |
| TOTAL FUNDING | \$751,781 | \$881,904 | \$881,904 | \$762,912 | \$780,188 |
| PERSONNEL ALLOCATION | | | | | |
| Recreation Coordinator | 1.00 | 1.00 | 1.00 | 1.00 | 1.00 |
| Recreation Manager | | | | 0.29 | 0.29 |
| Recreation Supervisor | 0.50 | 0.60 | 0.60 | | |
| Recreation Technician | 1.00 | 1.00 | 1.00 | 1.00 | 1.00 |
| TOTAL POSITIONS | 2.50 | 2.60 | 2.60 | 2.29 | 2.29 |



Shannon Center

The Shannon Community Center is 19,700 square feet and provides a banquet hall for 300 people, a teaching kitchen, two preschool classrooms, flexible meeting rooms, and staff offices. The budget includes expenditures related to facility operations and rentals, as well as a variety of recreational and program activities such as Dublin Preschool, Little Lovies, Youth/Adult Contract Instructional Classes, and Camps.

Figure 49| SHANNON CENTER EXPENDITURES

| | Actual 2016-17 | Adopted 2017-18 | Amended 2017-18 | Budget 2018-19 | Forecast 2019-20 |
|---------------------------------|--------------------|--------------------|--------------------|--------------------|---------------------|
| EXPENDITURES BY CATEGORY | | | | | |
| Salaries & Wages | \$850,720 | \$942,402 | \$942,402 | \$894,233 | \$904,130 |
| Benefits | \$174,965 | \$178,045 | \$178,045 | \$134,618 | \$145,330 |
| Services & Supplies | \$43,544 | \$67,464 | \$67,464 | \$81,741 | \$77,140 |
| Internal Service Fund Charges | \$112,498 | \$109,529 | \$109,529 | \$127,347 | \$131,123 |
| Utilities | \$45,410 | \$51,869 | \$51,869 | \$41,481 | \$42,725 |
| Contracted Services | \$511,665 | \$302,177 | \$302,177 | \$345,358 | \$350,281 |
| Capital Outlay | \$4,153 | \$101,200 | \$101,200 | | |
| TOTAL EXPENDITURES | \$1,742,955 | \$1,752,686 | \$1,752,686 | \$1,624,777 | \$1,650,728 |

| | | | | | |
|----------------------|--------------------|--------------------|--------------------|--------------------|--------------------|
| FUNDING | | | | | |
| General Fund | \$1,742,955 | \$1,752,686 | \$1,752,686 | \$1,624,777 | \$1,650,728 |
| TOTAL FUNDING | \$1,742,955 | \$1,752,686 | \$1,752,686 | \$1,624,777 | \$1,650,728 |

| | | | | | |
|-----------------------------|-------------|-------------|-------------|-------------|-------------|
| PERSONNEL ALLOCATION | | | | | |
| Office Assistant I/II | 0.75 | 0.75 | 0.75 | | |
| Recreation Coordinator | 1.25 | 1.25 | 1.25 | 1.05 | 1.05 |
| Recreation Manager | | | 0.85 | 0.35 | 0.35 |
| Recreation Supervisor | 1.00 | 0.85 | | 0.36 | 0.36 |
| Recreation Technician | 0.25 | 0.30 | 0.30 | | |
| Senior Office Assistant | 0.90 | 0.90 | 0.90 | 0.78 | 0.78 |
| TOTAL POSITIONS | 4.15 | 4.05 | 4.05 | 2.54 | 2.54 |



Stager and Other Facilities

The Stager and Other Facilities Division comprises operations, rentals, and programming at Stager Gym, the Civic Center (Regional Meeting Room and City Council Chambers) the Library (Community Room and Program Room), and citywide sports fields, parks, and picnic areas. The budget includes expenditures related to facility operations and rentals, as well as programing held at the various locations.

Figure 50| STAGER AND OTHER FACILITIES EXPENDITURES

| | Actual 2016-17 | Adopted 2017-18 | Amended 2017-18 | Budget 2018-19 | Forecast 2019-20 |
|---------------------------------|--------------------|--------------------|--------------------|--------------------|---------------------|
| EXPENDITURES BY CATEGORY | | | | | |
| Salaries & Wages | \$468,130 | \$352,363 | \$352,363 | \$416,164 | \$427,321 |
| Benefits | \$140,626 | \$127,135 | \$127,135 | \$153,021 | \$163,872 |
| Services & Supplies | \$74,851 | \$72,927 | \$72,927 | \$66,630 | \$67,945 |
| Internal Service Fund Charges | \$33,337 | \$31,212 | \$31,212 | \$970 | \$891 |
| Utilities | \$146,234 | \$80,936 | \$80,936 | \$18,520 | \$19,447 |
| Contracted Services | \$367,701 | \$349,999 | \$349,999 | \$350,132 | \$350,848 |
| Capital Outlay | \$5,010 | \$4,040 | \$18,540 | \$1,790 | \$1,790 |
| TOTAL EXPENDITURES | \$1,235,889 | \$1,018,612 | \$1,033,112 | \$1,007,227 | \$1,032,115 |

| | | | | | |
|----------------------|--------------------|--------------------|--------------------|--------------------|--------------------|
| FUNDING | | | | | |
| General Fund | \$1,235,889 | \$1,018,612 | \$1,033,112 | \$1,007,227 | \$1,032,115 |
| TOTAL FUNDING | \$1,235,889 | \$1,018,612 | \$1,033,112 | \$1,007,227 | \$1,032,115 |

| | | | | | |
|-----------------------------|-------------|-------------|-------------|-------------|-------------|
| PERSONNEL ALLOCATION | | | | | |
| Office Assistant I/II | 0.50 | 0.50 | | 0.90 | 0.90 |
| Recreation Coordinator | 1.05 | 0.80 | 0.80 | 1.10 | 1.10 |
| Recreation Manager | | | 0.15 | 0.20 | 0.20 |
| Recreation Supervisor | 0.50 | 0.55 | 0.40 | 0.64 | 0.64 |
| Recreation Technician | | 0.05 | 0.05 | 0.15 | 0.15 |
| Senior Office Assistant | 0.10 | 0.10 | 0.60 | 0.58 | 0.58 |
| TOTAL POSITIONS | 2.15 | 2.00 | 2.00 | 3.57 | 3.57 |



The Wave

The Wave is the City of Dublin's state-of-the-art, 31,000-square foot aquatics facility anchored by a natatorium (indoor pool), outdoor sports pool, waterslide tower, splash zone with water play features, concessions building, and community room. The budget includes expenditures related to aquatics programming (swim lessons, recreational and competitive swimming, and fitness classes), waterpark operations including concessions, facility rentals, and general operations.

Figure 5I | THE WAVE EXPENDITURES

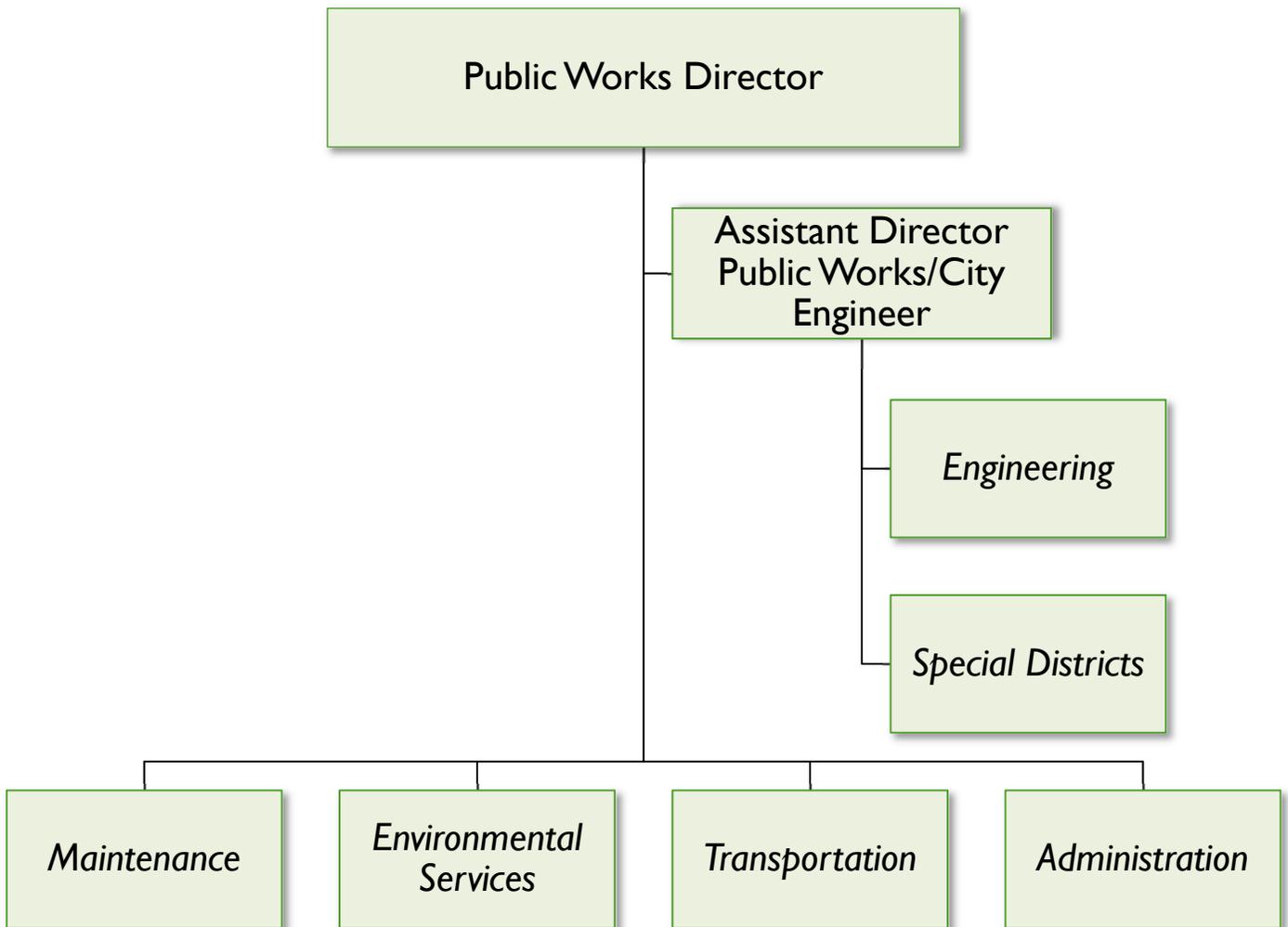
| | Actual 2016-17 | Adopted 2017-18 | Amended 2017-18 | Budget 2018-19 | Forecast 2019-20 |
|---------------------------------|-------------------|--------------------|--------------------|--------------------|---------------------|
| EXPENDITURES BY CATEGORY | | | | | |
| Salaries & Wages | \$520,852 | \$1,570,206 | \$1,570,206 | \$1,729,994 | \$1,823,184 |
| Benefits | \$174,749 | \$249,248 | \$249,248 | \$299,390 | \$322,893 |
| Services & Supplies | \$112,368 | \$345,400 | \$319,845 | \$337,746 | \$341,865 |
| Internal Service Fund Charges | | \$110,564 | \$110,564 | \$49,571 | \$46,975 |
| Utilities | \$54,239 | \$319,020 | \$319,020 | \$328,100 | \$337,280 |
| Contracted Services | \$66,731 | \$283,312 | \$442,224 | \$368,309 | \$350,813 |
| TOTAL EXPENDITURES | \$928,939 | \$2,877,750 | \$3,011,107 | \$3,113,110 | \$3,223,010 |

| | | | | | |
|--|------------------|--------------------|--------------------|--------------------|--------------------|
| FUNDING | | | | | |
| General Fund | \$928,939 | \$2,877,750 | \$3,011,107 | \$3,063,539 | \$3,176,035 |
| ISF - Equipment (Preventative Maintenance) | | | | \$49,571 | \$46,975 |
| TOTAL FUNDING | \$928,939 | \$2,877,750 | \$3,011,107 | \$3,113,110 | \$3,223,010 |

| | | | | | |
|--------------------------------|-------------|-------------|-------------|-------------|-------------|
| PERSONNEL ALLOCATION | | | | | |
| Asst. Parks & Comm. Svcs. Dir. | | | | 1.00 | 1.00 |
| Recreation Coordinator | 1.70 | 1.95 | 1.95 | 1.85 | 1.85 |
| Recreation Supervisor | 1.00 | 1.00 | 1.00 | 1.00 | 1.00 |
| Recreation Technician | 0.75 | 0.65 | 0.65 | 1.85 | 1.85 |
| Senior Office Assistant | 1.00 | 1.00 | 1.00 | | |
| TOTAL POSITIONS | 4.45 | 4.60 | 4.60 | 5.70 | 5.70 |

Public Works

Chart 13: Public Works Organizational Chart



Description:

The Public Works Department is responsible for developing, operating and maintaining City infrastructure and is comprised of several functional areas including Administration, Engineering, Environmental Services, Special Districts, Maintenance, and Transportation.

Accomplishments for 2016-17 and 2017-18:

- Completed construction and assumed maintenance responsibilities of The Wave at Emerald Glen Park.
- Completed and assumed maintenance responsibilities for Fallon Sports Park Phase II, Sean Diamond Park, Jordan Ranch Neighborhood Park, and Dublin Sports Grounds Improvements.
- Completed year one of the citywide tree replacement program.
- CIP Projects completed: Council Chamber Renovation, Shannon Center Parking Lot Improvements, Storm Drain Trash Capture, Annual Street Resurfacing.
- Received MTC awards for 2016 Best Bay Area Roads, with a Pavement Condition Index of 85, and Best All Around Pavement Management Program.
- Received grant funding for Dougherty Road and Dublin Boulevard widenings.
- Received grant funding for the Dublin Boulevard Extension to North Canyons Parkway design.
- Received grant funding for design of the Iron Horse Trail Bridge over Dublin Boulevard.
- Implemented an adaptive traffic signal timing system for improved travel times along Dublin Boulevard.
- Achieved a 76% trash reduction from stormwater, protecting and enhancing local creeks and the San Francisco Bay.
- Diverted over 70% of solid waste from landfill.
- Joined the East Bay Community Energy joint powers authority for aggregated electricity.
- Administered the Federal and Military Communities Committee established by City Council.
- Administered the annual Dublin Pride Week program.

Objectives for 2018-19 and 2019-20:

- Complete construction of the following projects: Public Safety Complex – Police Services Building, Dublin Boulevard Widening, Annual Street Resurfacing, Dougherty Road Improvements, Clover and Sunrise Parks.
- Complete design and begin construction on the following projects: All Abilities Playground at Dublin Sports Grounds, Tassajara Road Widening.
- Continued support for “Bike to Work Day” and “Walk and Roll to School” activities.
- Continue citywide tree replacement efforts.
- Complete a Condition Assessment for Facilities and Parks.
- Implement a new Computerized Maintenance Management System (CMMS) for better efficiencies in facilities, streets and park maintenance.
- Plan future project needs, based on condition assessments and inspections (Building assessment, ADA transition plan, sidewalk inspections, resident requests).
- Implement a new process for capital forecast for maintenance, repair and/or replacement needs.



Public Works

- Support projects and programs that will enhance the implementation of connected and autonomous shuttles and vehicle technology.
- Pursue grant funding for the construction phase of both the Dublin Boulevard Extension and Tassajara Road widening projects.
- Complete design for Iron Horse Trail Bridge over Dublin Boulevard.
- Complete a Green Infrastructure Plan, to direct green infrastructure construction over the next 20 years.
- Complete a Climate Action Plan update for 2030 and 2050.
- Continue efforts to support autonomous vehicle testing, traffic signal technology, and network controlled street lights.
- Continue efforts to implement electronic plan processing and enhance the cities GIS program.
- Continue support of electric vehicle charging station efforts.
- Adopt a policy for the Pavement Management and Pavement Condition Index.
- Work to establish a Public-Public Partnership with Parks Reserve Forces Training Area for Maintenance.

Budget Highlights:

- The Department will conduct a condition assessment of citywide assets in order to better forecast maintenance needs, which will result in more accurate budget projections.
- Funding for new environmental programs in response to current and future mandates.
- Implementation of over \$30 million transportation grant received.

Figure 52| PUBLIC WORKS EXPENDITURES

| | Actual 2016-17 | Adopted 2017-18 | Amended 2017-18 | Budget 2018-19 | Forecast 2019-20 |
|---|---------------------|---------------------|---------------------|---------------------|---------------------|
| EXPENDITURES BY CATEGORY | | | | | |
| Salaries & Wages | \$1,736,778 | \$2,060,039 | \$2,060,039 | \$1,854,430 | \$1,980,113 |
| Benefits | \$871,752 | \$1,122,451 | \$1,122,451 | \$946,538 | \$1,024,670 |
| Services & Supplies | \$106,890 | \$303,361 | \$322,461 | \$422,278 | \$388,059 |
| Internal Service Fund Charges | \$723,816 | \$793,232 | \$793,232 | \$711,385 | \$684,094 |
| Utilities | \$1,866,659 | \$2,579,865 | \$2,579,865 | \$2,982,995 | \$2,550,527 |
| Contracted Services | \$8,031,436 | \$8,614,911 | \$9,030,333 | \$9,108,469 | \$9,270,747 |
| Capital Outlay | \$96,657 | \$202,500 | \$237,741 | \$138,685 | \$143,056 |
| Other | | \$250,000 | \$125,000 | | |
| TOTAL EXPENDITURES⁽¹⁾ | \$13,433,988 | \$15,926,359 | \$16,271,122 | \$16,164,780 | \$16,041,267 |

⁽¹⁾ Excludes expenditures and FTE allocated to Geologic Hazard Abatement District



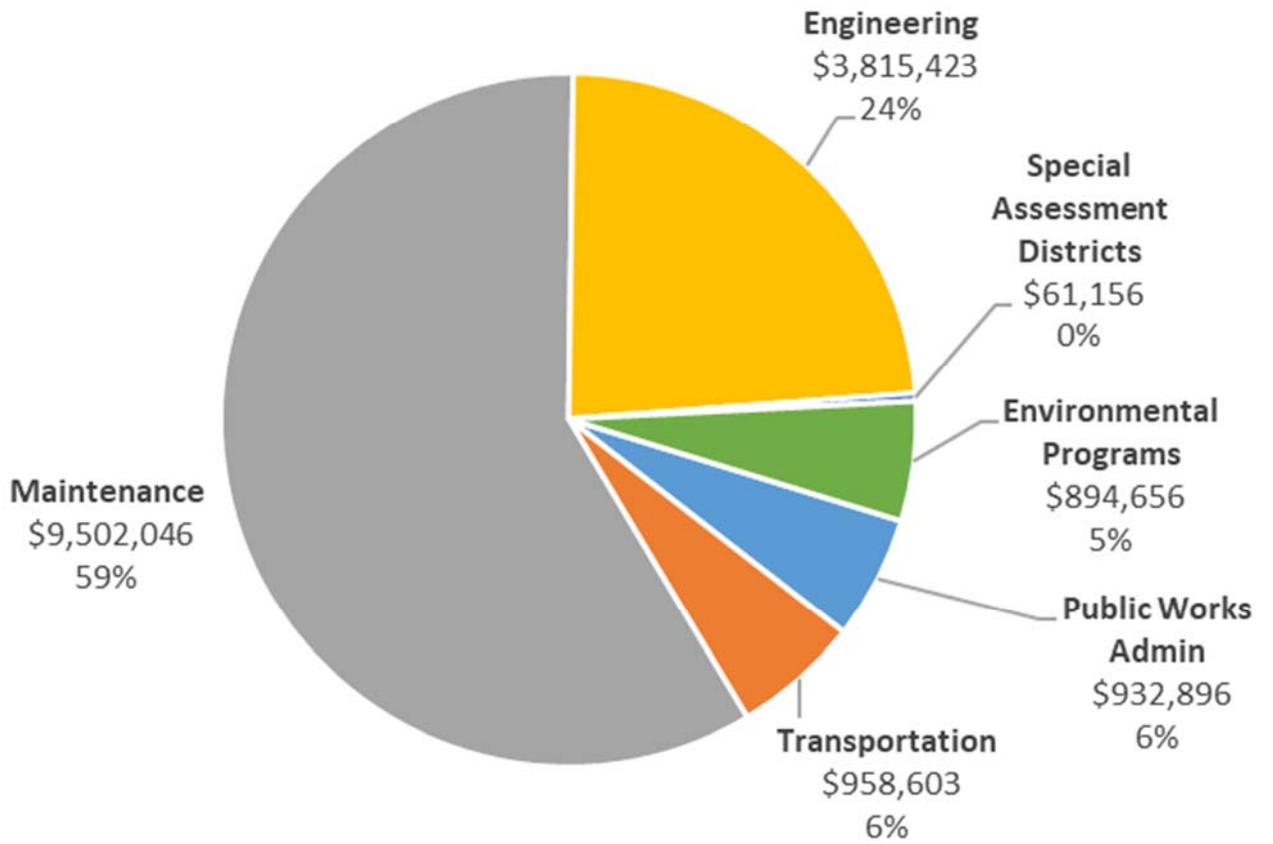
Public Works

Public Works Funding Source

| | Actual 2016-17 | Adopted 2017-18 | Amended 2017-18 | Budget 2018-19 | Forecast 2019-20 |
|---------------------------------------|---------------------|---------------------|---------------------|---------------------|---------------------|
| FUNDING | | | | | |
| General Fund | \$9,557,372 | \$11,606,331 | \$11,677,889 | \$11,467,614 | \$11,298,866 |
| ACTC Vehicle Registration Fee | \$144,951 | \$173,265 | \$173,265 | \$176,660 | \$205,986 |
| Developer Deposit | \$2,062,773 | \$2,209,032 | \$2,294,538 | \$2,439,218 | \$2,450,785 |
| Dublin Crossing CFD Series 2017-1 | | | \$4,123 | \$23,476 | \$24,624 |
| Dublin/Dougherty Storm Water Mgmt | \$5,000 | \$5,000 | \$5,000 | \$5,000 | \$5,000 |
| Landscape Dist. Dougherty 1986-1 | \$73,031 | \$143,754 | \$145,481 | \$131,012 | \$133,293 |
| Landscape Dist. Santa Rita 1997-1 | \$220,665 | \$328,666 | \$330,393 | \$320,238 | \$324,016 |
| Landscape Dist. Stagecoach 1983-2 | \$62,350 | \$89,421 | \$91,148 | \$98,313 | \$99,687 |
| Local Recycling Programs | \$29,818 | \$28,700 | \$32,821 | \$32,100 | \$32,100 |
| Measure B - Bike & Pedestrian | \$10,946 | \$17,961 | \$17,961 | \$17,961 | \$17,961 |
| Measure D | \$41,526 | \$154,660 | \$184,513 | \$214,400 | \$162,050 |
| State Gas Tax | \$436,087 | \$570,897 | \$620,302 | \$601,210 | \$621,389 |
| Storm Water Management | | | | \$2,000 | \$2,000 |
| Street Light Dist. East Dublin 1999-1 | \$168,548 | \$194,211 | \$195,947 | \$197,759 | \$208,183 |
| Street Light District 1983-1 | \$327,547 | \$205,368 | \$208,752 | \$214,977 | \$224,984 |
| Traffic Impact Fee - Category 1 | \$70,203 | | \$39,797 | | |
| Traffic Safety | \$103,170 | \$194,093 | \$244,193 | \$217,842 | \$225,342 |
| Transportation Development Act | \$115,000 | | | | |
| Village Pkwy Storm Water Mgmt | \$5,000 | \$5,000 | \$5,000 | \$5,000 | \$5,000 |
| TOTAL FUNDING | \$13,433,988 | \$15,926,359 | \$16,271,122 | \$16,164,780 | \$16,041,267 |



Public Works



Public Works Administration

Public Works Administration is responsible for oversight of the department and its related functions in the areas of engineering, maintenance, special districts, transportation, and environmental programs. The administrative function includes the budgeting, as well as revenue and expense management on work related to capital projects and development.

Figure 53| PUBLIC WORKS ADMINISTRATION EXPENDITURES

| | Actual 2016-17 | Adopted 2017-18 | Amended 2017-18 | Budget 2018-19 | Forecast 2019-20 |
|---------------------------------|--------------------|--------------------|--------------------|-------------------|---------------------|
| EXPENDITURES BY CATEGORY | | | | | |
| Salaries & Wages | \$667,102 | \$673,758 | \$673,758 | \$446,220 | \$459,476 |
| Benefits | \$303,310 | \$304,354 | \$304,354 | \$193,525 | \$211,076 |
| Services & Supplies | \$20,019 | \$61,625 | \$51,625 | \$38,861 | \$38,961 |
| Internal Service Fund Charges | \$245,856 | \$277,706 | \$277,706 | \$254,290 | \$239,502 |
| Contracted Services | \$138,204 | \$5,783 | \$5,783 | | |
| Capital Outlay | \$1,405 | | | | |
| TOTAL EXPENDITURES | \$1,375,897 | \$1,323,226 | \$1,313,226 | \$932,896 | \$949,016 |

| | | | | | |
|-------------------------------|--------------------|--------------------|--------------------|------------------|------------------|
| FUNDING | | | | | |
| General Fund | \$1,362,199 | \$1,305,265 | \$1,295,265 | \$927,907 | \$943,868 |
| Developer Deposit | \$2,752 | | | \$4,989 | \$5,148 |
| Measure B - Bike & Pedestrian | \$10,946 | \$17,961 | \$17,961 | | |
| TOTAL FUNDING | \$1,375,897 | \$1,323,226 | \$1,313,226 | \$932,896 | \$949,016 |

| | | | | | |
|---------------------------------------|-------------|-------------|-------------|-------------|-------------|
| PERSONNEL ALLOCATION | | | | | |
| Public Works Dir./Asst. City Engineer | 1.00 | 1.00 | 1.00 | 1.00 | 1.00 |
| Administrative Aide | 1.00 | 1.00 | 1.00 | | |
| Management Analyst II | 1.00 | 1.00 | 1.00 | 1.00 | 1.00 |
| Office Assistant II | 0.45 | 1.00 | 1.00 | 1.15 | 1.15 |
| Public Works Manager | 1.00 | 1.00 | 1.00 | | |
| Senior Office Assistant | 1.00 | 0.20 | 0.20 | 1.00 | 1.00 |
| TOTAL POSITIONS | 5.45 | 5.20 | 5.20 | 4.15 | 4.15 |



Transportation

The Transportation Division is responsible for maintaining safety and circulation of all modes of transportation along City streets. One of the key tasks of this Division is to represent the City at regional and State transportation agencies, and to advocate for regional funding for City projects. It collects traffic volume and speed data regularly to evaluate and address circulation and access issues in different areas and land uses. It works closely with Dublin Police to enhance enforcement of traffic laws, and coordinates on directed enforcement at location of concern. This Division provides input on transportation planning associated with the CIP program and new development. It works closely with Livermore Amador Valley Transportation Authority (LAVTA) on various transit planning and operation issues. The Division is also responsible for environmental programs related to energy, source reduction and recycling, sustainable development, and both municipal as well as community-wide sustainable policies and practices.

Figure 54| TRANSPORTATION

| | Actual 2016-17 | Adopted 2017-18 | Amended 2017-18 | Budget 2018-19 | Forecast 2019-20 |
|---------------------------------|-------------------|--------------------|--------------------|-------------------|---------------------|
| EXPENDITURES BY CATEGORY | | | | | |
| Salaries & Wages | | | | \$63,024 | \$64,908 |
| Benefits | | | | \$25,529 | \$27,738 |
| Services & Supplies | \$7,686 | \$42,002 | \$71,102 | \$64,385 | \$71,885 |
| Internal Service Fund Charges | \$25,056 | \$70,000 | \$70,000 | \$70,000 | \$70,000 |
| Utilities | \$496,649 | \$520,041 | \$520,041 | \$385,045 | \$393,833 |
| Contracted Services | \$214,874 | \$274,339 | \$280,233 | \$280,120 | \$320,622 |
| Capital Outlay | | \$55,000 | \$120,241 | \$70,500 | \$78,760 |
| TOTAL EXPENDITURES | \$744,265 | \$961,382 | \$1,061,616 | \$958,603 | \$1,027,746 |

| | | | | | |
|---------------------------------------|------------------|------------------|--------------------|------------------|--------------------|
| FUNDING | | | | | |
| General Fund | \$17,129 | \$170,064 | \$175,958 | \$117,915 | \$122,443 |
| ACTC Vehicle Registration Fee | \$144,951 | \$173,265 | \$173,265 | \$176,660 | \$205,986 |
| Dublin Crossing CFD Series 2017-1 | | | | \$6,500 | \$6,760 |
| State Gas Tax | | \$45,000 | \$89,241 | \$54,000 | \$62,000 |
| Street Light Dist. 1983-1 | \$318,507 | \$193,900 | \$193,900 | \$200,637 | \$210,088 |
| Street Light Dist. East Dublin 1999-1 | \$160,507 | \$185,060 | \$185,060 | \$185,049 | \$195,128 |
| Traffic Safety | \$103,170 | \$194,093 | \$244,193 | \$217,842 | \$225,342 |
| TOTAL FUNDING | \$744,265 | \$961,382 | \$1,061,616 | \$958,603 | \$1,027,746 |

| | | | | | |
|--------------------------------|--|--|--|-------------|-------------|
| PERSONNEL ALLOCATION | | | | | |
| Associate Civil Engineer | | | | 0.30 | 0.30 |
| Public Works Trans/Ops Manager | | | | 0.10 | 0.10 |
| TOTAL POSITIONS | | | | 0.40 | 0.40 |

Maintenance

The Maintenance Division is responsible for the maintenance of City streets and street landscaping, building maintenance, and park maintenance. Maintenance services are provided to the City under several contracts with private companies. The largest and primary maintenance contract is with MCE Corporation.

Figure 55| BUILDING MANAGEMENT EXPENDITURES

| | Actual 2016-17 | Adopted 2017-18 | Amended 2017-18 | Budget 2018-19 | Forecast 2019-20 |
|---------------------------------|--------------------|--------------------|--------------------|--------------------|---------------------|
| EXPENDITURES BY CATEGORY | | | | | |
| Salaries & Wages | | | | \$221,444 | \$246,970 |
| Benefits | | | | \$63,093 | \$66,121 |
| Services & Supplies | \$27,528 | \$49,661 | \$49,661 | \$88,451 | \$89,031 |
| Internal Service Fund Charges | \$452,904 | \$445,526 | \$445,526 | \$387,095 | \$374,592 |
| Utilities | \$1,368,808 | \$2,057,054 | \$2,057,054 | \$2,597,450 | \$2,156,194 |
| Contracted Services | \$5,047,469 | \$5,784,075 | \$5,961,678 | \$6,083,748 | \$6,199,664 |
| Capital Outlay | \$94,135 | \$144,000 | \$114,000 | \$60,765 | \$60,796 |
| Other | | \$250,000 | \$125,000 | | |
| TOTAL EXPENDITURES | \$6,990,845 | \$8,730,316 | \$8,752,919 | \$9,502,046 | \$9,193,368 |

| | | | | | |
|--------------------------------------|--------------------|--------------------|--------------------|--------------------|--------------------|
| FUNDING | | | | | |
| General Fund | \$6,207,765 | \$7,648,131 | \$7,658,131 | \$8,416,402 | \$8,088,639 |
| Dublin / Dougherty | \$5,000 | \$5,000 | \$5,000 | \$5,000 | \$5,000 |
| Dublin Crossing CFD Series 2017-1 | | | | \$12,355 | \$12,849 |
| Landscape District Dougherty 1986-1 | \$68,449 | \$138,163 | \$138,163 | \$122,115 | \$124,049 |
| Landscape District Santa Rita 1997-1 | \$212,391 | \$319,505 | \$319,505 | \$307,534 | \$311,017 |
| Landscape District Stagecoach 1983-2 | \$58,733 | \$84,780 | \$84,780 | \$90,429 | \$91,424 |
| Measure D | \$2,400 | \$9,840 | \$17,279 | | |
| State Gas Tax | \$431,107 | \$519,897 | \$525,061 | \$541,210 | \$553,389 |
| Storm Water Management | | | | \$2,000 | \$2,000 |
| Village Parkway | \$5,000 | \$5,000 | \$5,000 | \$5,000 | \$5,000 |
| TOTAL FUNDING | \$6,990,845 | \$8,730,316 | \$8,752,919 | \$9,502,046 | \$9,193,368 |

| | | | | | |
|-----------------------------|--|--|--|-------------|-------------|
| PERSONNEL ALLOCATION | | | | | |
| Administrative Aide | | | | 0.80 | 0.80 |
| Public Works Manager | | | | 1.00 | 1.00 |
| TOTAL POSITIONS | | | | 1.80 | 1.80 |

Engineering

The Engineering Division manages the planning, design, and construction of Capital Improvement Program (CIP) projects including projects for streets, parks, and buildings. These projects include new construction, major capital maintenance, and facility renovation projects. The Division is also responsible for the review, approval, permitting, and inspection of subdivisions, other private development projects, and encroachments within the public street right-of-way or within City property. The Division also manages consultant activities for the City's Special Districts, which include five Landscape and Lighting Maintenance Districts, the Dublin Crossing Community Facilities District, and three Geologic Hazard Abatement Districts.

Figure 56| ENGINEERING EXPENDITURES

| | Actual 2016-17 | Adopted 2017-18 | Amended 2017-18 | Budget 2018-19 | Forecast 2019-20 |
|---------------------------------------|--------------------|--------------------|--------------------|--------------------|---------------------|
| EXPENDITURES BY CATEGORY | | | | | |
| Salaries & Wages | \$833,500 | \$1,153,761 | \$1,153,761 | \$827,503 | \$893,161 |
| Benefits | \$451,101 | \$715,072 | \$715,072 | \$552,574 | \$600,369 |
| Services & Supplies | \$22,173 | \$84,935 | \$84,935 | \$87,663 | \$87,663 |
| Utilities | \$1,202 | \$2,770 | \$2,770 | \$500 | \$500 |
| Contracted Services | \$2,384,767 | \$2,109,733 | \$2,279,331 | \$2,343,683 | \$2,343,683 |
| Capital Outlay | \$422 | \$3,500 | \$3,500 | \$3,500 | \$3,500 |
| TOTAL EXPENDITURES | \$3,693,164 | \$4,069,771 | \$4,239,369 | \$3,815,423 | \$3,928,876 |
| FUNDING | | | | | |
| General Fund | \$1,411,463 | \$1,816,083 | \$1,845,955 | \$1,363,724 | \$1,465,974 |
| Developer Deposit | \$2,057,962 | \$2,207,676 | \$2,293,182 | \$2,427,739 | \$2,438,941 |
| Dublin Crossing CFD Series 2017-1 | | | \$4,123 | | |
| Landscape Dist. Dougherty 1986-1 | \$4,582 | \$5,591 | \$7,318 | | |
| Landscape Dist. Santa Rita 1997-1 | \$8,274 | \$9,161 | \$10,888 | | |
| Landscape Dist. Stagecoach 1983-2 | \$3,617 | \$4,641 | \$6,368 | | |
| Measure B - Bike & Pedestrian | | | | \$17,961 | \$17,961 |
| State Gas Tax | \$4,980 | \$6,000 | \$6,000 | \$6,000 | \$6,000 |
| Street Light Dist. East Dublin 1999-1 | \$8,041 | \$9,151 | \$10,887 | | |
| Street Light District 1983-1 | \$9,040 | \$11,468 | \$14,852 | | |
| Traffic Impact Fee - Category 1 | \$70,203 | | \$39,797 | | |
| Transportation Development Act | \$115,000 | | | | |
| TOTAL FUNDING | \$3,693,164 | \$4,069,771 | \$4,239,369 | \$3,815,423 | \$3,928,876 |



Engineering

Engineering Personnel Allocation

| | Actual 2016-17 | Adopted 2017-18 | Amended 2017-18 | Budget 2018-19 | Forecast 2019-20 |
|---|-------------------|--------------------|--------------------|-------------------|---------------------|
| PERSONNEL ALLOCATION | | | | | |
| Asst. Public Works Dir/City Engineer | 0.75 | 0.75 | 0.75 | 0.75 | 0.75 |
| Administrative Aide | | | | 0.20 | 0.20 |
| Assistant Civil Engineer | 1.00 | 1.00 | | | |
| Associate Civil Engineer | 1.00 | 1.00 | 2.00 | 1.70 | 1.70 |
| CIP Manager | | 1.00 | 1.00 | 1.00 | 1.00 |
| Parks & Facilities Dev. Coordinator | 1.00 | 1.00 | 1.00 | 1.00 | 1.00 |
| Parks & Facilities Dev. Coordinator (Limited Term) | 1.00 | 1.00 | 1.00 | 1.00 | 1.00 |
| Facilities Dev. Manager | 1.00 | | | | |
| Office Assistant II | | 0.20 | 0.20 | | |
| Public Works Inspector | 2.00 | 2.00 | | | |
| Public Works Trans/Ops Manager | 1.00 | 1.00 | 1.00 | 0.60 | 0.60 |
| Senior Civil Engineer | 2.00 | 2.00 | 2.00 | 2.00 | 2.00 |
| Senior Office Assistant | | 0.80 | 0.80 | | |
| Senior Public Works Inspector | | | 1.00 | 1.00 | 1.00 |
| TOTAL POSITIONS | 10.75 | 11.75 | 10.75 | 9.25 | 9.25 |



Special (Assessment) Districts

Special Districts include Community Facilities District, Landscaping and Lighting Maintenance Districts, and There are two Community Facilities Districts associated with the Dublin Crossing (Boulevard) project. The Community Facilities Districts fund the construction and maintenance of certain public infrastructure within Dublin Crossing. The City has five Landscaping and Lighting Maintenance Districts, one Citywide district and four other districts which provide for the ownership and maintenance of landscaping and street lighting within the public street right-of-way.

Figure 57| SPECIAL DISTRICTS

| | Actual 2016-17 | Adopted 2017-18 | Amended 2017-18 | Budget 2018-19 | Forecast 2019-20 |
|---------------------------------------|-------------------|--------------------|--------------------|-------------------|---------------------|
| EXPENDITURES BY CATEGORY | | | | | |
| Salaries & Wages | | | | \$15,000 | \$15,900 |
| Services & Supplies | | | | \$3,150 | \$3,251 |
| Contracted Services | | | | \$43,006 | \$44,321 |
| TOTAL EXPENDITURES | | | | \$61,156 | \$63,472 |
| FUNDING | | | | | |
| Dublin Crossing CFD Series 2017-1 | | | | \$4,621 | \$5,015 |
| Landscape Dist. Dougherty 1986-1 | | | | \$8,897 | \$9,244 |
| Landscape Dist. Santa Rita 1997-1 | | | | \$12,704 | \$12,999 |
| Landscape Dist. Stagecoach 1983-2 | | | | \$7,884 | \$8,263 |
| Street Light Dist. 1983-1 | | | | \$14,340 | \$14,896 |
| Street Light Dist. East Dublin 1999-1 | | | | \$12,710 | \$13,055 |
| TOTAL FUNDING | | | | \$61,156 | \$63,472 |



Environmental Programs

The Environmental Programs Division is responsible for the management and development of environmental programs related to energy, source reduction and recycling, sustainable development, and both municipal as well as community-wide sustainable policies and practices. Specific program areas include: climate change; energy efficiency; environmentally-preferable purchasing; clean water; green building; solid-waste reduction; recycling program promotion and improvement; monitoring, implementation and promotion of the City's Climate Action Plan and Green Plan. Staff also coordinates environmental compliance efforts, develops new sustainable programs and practices, and coordinates the Clean Water Program efforts.

Figure 58| ENVIRONMENTAL PROGRAMS EXPENDITURES

| | Actual 2016-17 | Adopted 2017-18 | Amended 2017-18 | Budget 2018-19 | Forecast 2019-20 |
|---------------------------------|-------------------|--------------------|--------------------|-------------------|---------------------|
| EXPENDITURES BY CATEGORY | | | | | |
| Salaries & Wages | \$236,176 | \$232,520 | \$232,520 | \$281,239 | \$299,698 |
| Benefits | \$117,341 | \$103,025 | \$103,025 | \$111,817 | \$119,366 |
| Services & Supplies | \$29,483 | \$65,138 | \$65,138 | \$139,768 | \$97,268 |
| Contracted Services | \$246,122 | \$440,981 | \$503,309 | \$357,912 | \$362,457 |
| Capital Outlay | \$695 | | | \$3,920 | |
| TOTAL EXPENDITURES | \$629,817 | \$841,664 | \$903,992 | \$894,656 | \$878,789 |
| FUNDING | | | | | |
| General Fund | \$558,815 | \$666,788 | \$702,580 | \$641,665 | \$677,943 |
| Developer Deposit | \$2,058 | \$1,356 | \$1,356 | \$6,491 | \$6,696 |
| Local Recycling Programs | \$29,818 | \$28,700 | \$32,821 | \$32,100 | \$32,100 |
| Measure D | \$39,126 | \$144,820 | \$167,234 | \$214,400 | \$162,050 |
| TOTAL FUNDING | \$629,817 | \$841,664 | \$903,992 | \$894,656 | \$878,789 |
| PERSONNEL ALLOCATION | | | | | |
| Environmental Coordinator | 1.00 | 1.00 | 1.00 | 1.00 | 1.00 |
| Environmental Technician | 1.00 | 1.00 | 1.00 | 1.00 | 1.00 |
| Office Assistant II | 1.00 | 0.25 | 0.25 | 0.30 | 0.30 |
| Public Works Trans/Ops Manager | | | | 0.30 | 0.30 |
| TOTAL POSITIONS | 3.00 | 2.25 | 2.25 | 2.60 | 2.60 |



CAPITAL IMPROVEMENT PROGRAM

Overview

The 2018-23 Five-Year Capital Improvement Program (CIP) includes 30 projects within the CIP time frame with a funding allocation for 23 of the projects in Fiscal Year 2018-19 and 14 of the projects in Fiscal Year 2019-20.

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

Figure 59| OVERALL CIP EXPENDITURES

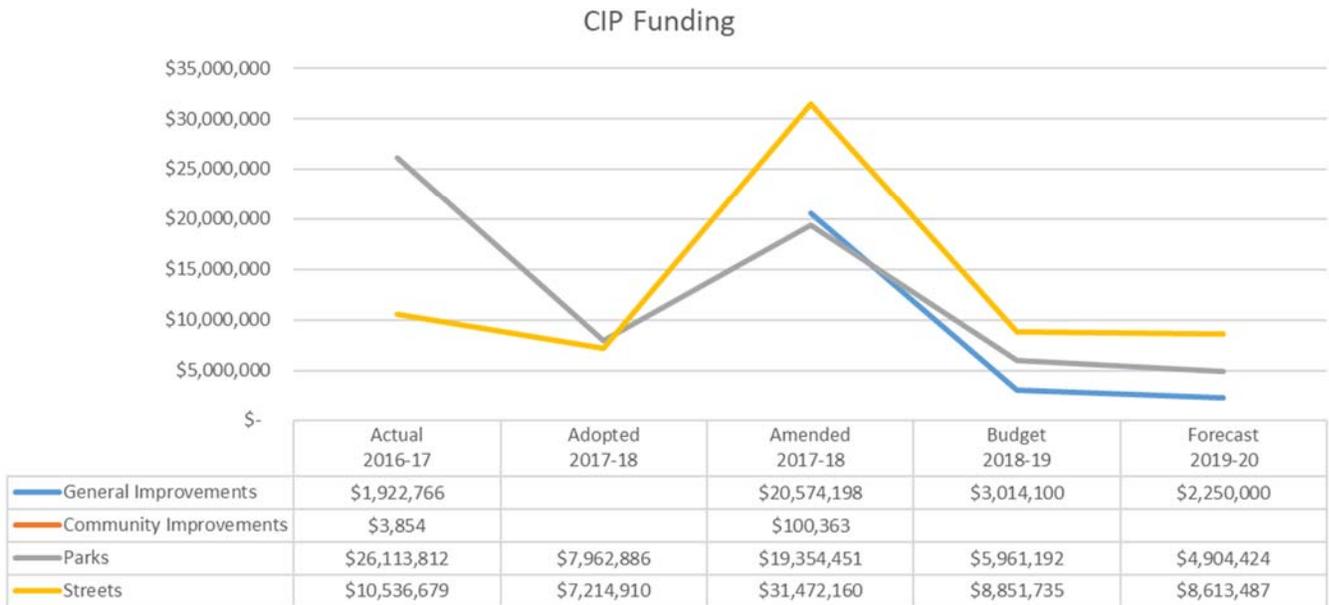
| | Actual 2016-17 | Adopted 2017-18 | Amended 2017-18 | Budget 2018-19 | Forecast 2019-20 |
|--|---------------------|---------------------|---------------------|---------------------|---------------------|
| EXPENDITURES BY CATEGORY | | | | | |
| General Improvements | \$1,922,766 | | \$20,574,197 | \$3,014,100 | \$2,250,000 |
| Community Improvements | \$3,854 | | \$100,363 | | |
| Parks | \$26,113,812 | \$7,962,886 | \$19,354,451 | \$5,961,192 | \$4,904,424 |
| Streets | \$10,536,679 | \$7,214,910 | \$31,472,160 | \$8,851,735 | \$8,613,487 |
| TOTAL COSTS⁽¹⁾ | \$38,577,111 | \$15,177,796 | \$71,501,171 | \$17,827,027 | \$15,767,911 |
| FINANCING | | | | | |
| General Fund | \$5,086,553 | \$1,583,071 | \$8,714,061 | \$5,243,000 | \$1,952,999 |
| Special Revenues | \$9,630,313 | \$5,472,431 | \$21,613,096 | \$4,045,695 | \$2,861,818 |
| Special Revenue - Assessment Districts | \$8,985 | \$37,480 | \$388,930 | \$337,090 | \$37,090 |
| Special Revenue - Public Art Fund | \$246,354 | \$361,008 | \$1,106,613 | \$79,990 | \$329,520 |
| Traffic Impact Fees | \$912,274 | \$1,597,000 | \$5,824,411 | \$3,055,950 | \$5,586,580 |
| Public Facilities Fees | \$20,727,699 | \$2,974,405 | \$14,489,264 | \$3,881,202 | \$4,574,904 |
| Internal Service Funds | \$643,142 | | \$467,034 | \$1,184,100 | \$425,000 |
| Dublin Crossing Fund | \$1,070,902 | \$3,152,401 | \$16,409,571 | | |
| Other | \$250,889 | | \$2,488,191 | | |
| TOTAL FINANCING⁽¹⁾ | \$38,577,111 | \$15,177,796 | \$71,501,171 | \$17,827,027 | \$15,767,911 |

⁽¹⁾ Excludes project improvement costs to be constructed by developers and other agencies



Capital Improvement Program

The following pages contain a summary of these projects and associated funding sources by category. Detailed information about each of these projects is contained in the 2018-2023 Five-Year Capital Improvement Program.



Capital Improvement Program Operating Impact

| Project # & Project Description | 2018-19 | 2019-20 |
|--|------------------|------------------|
| PK0117 - Clover Park & Sunrise Park | \$65,000 | \$130,000 |
| PK0115 – Don Biddle Community Park | | \$150,000 |
| ST0911 - Dougherty Road Improvements - Sierra Lane to North City Limit | \$50,000 | \$50,000 |
| ST1012 - Dublin Boulevard Improvements - Sierra Court to Dublin Court | | \$5,000 |
| ST0419 - Stormwater Trash Capture Device Installation | | \$11,350 |
| Total | \$115,000 | \$346,350 |

⁽¹⁾Facility operating cost only



General Improvements

Figure 60| GENERAL IMPROVEMENTS EXPENDITURES

| | | Actual 2016-17 | Adopted 2017-18 | Amended 2017-18 | Budget 2018-19 | Forecast 2019-20 |
|---|---|--------------------|--------------------|---------------------|--------------------|---------------------|
| Project Number & Description | | | | | | |
| GI0117 | IT Infrastructure Improvement | \$643,142 | | \$6,858 | \$250,000 | |
| GI5016 | Annual ADA Transition Plan | | | \$23,833 | | |
| GI4099 | Civic Center Modification Design and Construction | \$69,653 | | \$557,903 | | |
| GI0509 | Maintenance Yard Facility Improvements | \$139,069 | | \$76,033 | | |
| GI0116 | Public Safety Complex - Police Services Building | \$1,070,902 | | \$19,909,571 | | |
| GI0119 | Civic Center HVAC and Roof Replacement | | | | \$2,364,100 | |
| GI0219 | Electric Vehicle Charging Stations | | | | \$150,000 | |
| GI0319 | Financial System Replacement | | | | \$250,000 | \$2,250,000 |
| TOTAL COST | | \$1,922,766 | | \$20,574,198 | \$3,014,100 | \$2,250,000 |
| FINANCING | | | | | | |
| 1001 | General Fund | \$144,096 | | \$3,622,612 | \$2,150,000 | \$1,845,000 |
| 2811 | Cable TV Facilities | \$64,625 | | \$535,157 | | |
| 4401 | Dublin Crossing Development Fee | \$1,070,902 | | \$16,409,571 | | |
| 6205 | Internal Service Fund - Facilities Replacement | | | | \$364,100 | |
| 6305 | Internal Service Fund - Equipment | | | | \$250,000 | \$405,000 |
| 6605 | IT Fund | \$643,142 | | \$6,858 | \$250,000 | |
| TOTAL FINANCING | | \$1,922,766 | | \$20,574,198 | \$3,014,100 | \$2,250,000 |



Community Improvements

Figure 61| COMMUNITY IMPROVEMENTS EXPENDITURES

| | | Actual 2016-17 | Adopted 2017-18 | Amended 2017-18 | Budget 2018-19 | Forecast 2019-20 |
|---|---------------------------------------|-------------------|--------------------|--------------------|-------------------|---------------------|
| Project Number & Description | | | | | | |
| CI5016 | Annual Sidewalk Safety Repair Program | \$3,854 | | \$100,363 | | |
| TOTAL COSTS | | \$3,854 | | \$100,363 | | |
| FINANCING | | | | | | |
| 1001 | General Fund | \$3,854 | | \$100,363 | | |
| TOTAL FINANCING | | \$3,854 | | \$100,363 | | |



Parks

Figure 62| PARKS EXPENDITURES

| | | Actual 2016-17 | Adopted 2017-18 | Amended 2017-18 | Budget 2018-19 | Forecast 2019-20 |
|---|---|---------------------|--------------------|---------------------|--------------------|---------------------|
| Project Number & Description | | | | | | |
| PK0115 | Don Biddle Community Park | \$37,390 | \$6,126,806 | \$3,349,081 | \$1,755,426 | \$3,461,116 |
| PK0215 | Dublin Heritage Park Cemetery Improvements | | \$1,475,072 | \$1,493,072 | | |
| PK0518 | Dublin Sports Grounds Rehabilitation | | | \$300,000 | \$1,700,000 | |
| PK0416 | Dublin Sports Grounds Renovation | \$320,029 | | \$238,576 | | |
| PK0105 | Emerald Glen Recreation & Aquatic Complex - Phase 1 | \$14,716,570 | | \$3,889,509 | | |
| PK0414 | Fallon Sports Park - Phase 2 | \$9,740,194 | | \$5,654,828 | | |
| PK0514 | Jordan Ranch Neighborhood Park | \$91,380 | | \$200,797 | | |
| PK0315 | Library Improvement - Center for 21st Century Skills | \$238,585 | | | | |
| PK0317 | Public Art - Clover Park & Sunrise Park | | | \$35,600 | | |
| PK0217 | Public Art - Don Biddle Community Park | | \$250,993 | \$427,439 | \$53,310 | \$200,000 |
| PK0415 | Public Art - Emerald Glen Recreation and Aquatics Comp | \$184,772 | \$5,035 | \$120,253 | | |
| PK0515 | Public Art - Fallon Sports Park | \$61,582 | | \$118,341 | | |
| PK0318 | Public Art - Jordan Ranch Neighborhood Park | | \$46,980 | \$46,980 | | |
| PK0218 | Public Art - Moller Ranch Neighborhood Square | | \$10,000 | \$10,000 | | |
| PK0417 | Public Art - Public Safety Complex - Police Services Buil | | | \$300,000 | | |
| PK0418 | Public Art - Sean Diamond Park | | \$48,000 | \$48,000 | | |
| PK0216 | Sean Diamond Park | \$703,580 | | \$2,079,294 | | |
| PK0316 | Shannon Center Parking Lot Improvements | \$19,730 | | \$1,042,680 | | |
| PK0119 | Fallon Sports Park - Phase 3 | | | | \$2,125,776 | \$1,113,788 |
| PK0319 | Mape Memorial Park Playground Replacement | | | | \$300,000 | |
| PK0219 | Public Art - Dog Park Art Replacement | | | | \$26,680 | |
| PKNEW6 | Public Art - Fallon Sports Park - Phase 3 | | | | | \$2,840 |
| PKNEW7 | Public Art - Dublin Sports Grounds | | | | | \$126,680 |
| TOTAL COSTS ⁽¹⁾ | | \$26,113,812 | \$7,962,886 | \$19,354,451 | \$5,961,192 | \$4,904,424 |
| FINANCING | | | | | | |
| 1001 | General Fund | \$3,019,730 | \$1,475,072 | \$2,995,247 | \$1,700,000 | |
| 1005 | Community Benefit Payment (GF) | \$1,800,000 | | | | |
| 2212 | Vehicle Registration Fee (ACTC) | | | \$50,000 | | |
| 2302 | Measure D | | | \$80,000 | | |
| 2801 | Public Art Fund | \$246,354 | \$361,008 | \$1,106,613 | \$79,990 | \$329,520 |
| 2904 | Housing-Related Parks Grant Fund | \$320,029 | | \$178,576 | | |
| 4100 | Public Facility Fees | \$20,727,699 | \$2,974,405 | \$14,489,264 | \$3,881,202 | \$4,574,904 |
| 4401 | Dublin Crossing Development Fee | | \$3,152,401 | | | |
| 6205 | Internal Service Fund - Facilities Replacement | | | \$304,750 | \$300,000 | |
| 6605 | IT Fund | | | \$150,000 | | |
| TOTAL FINANCING ⁽¹⁾ | | \$26,113,812 | \$7,962,886 | \$19,354,451 | \$5,961,192 | \$4,904,424 |

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



Streets

Figure 63| STREETS EXPENDITURES

| | | Actual | Adopted | Amended | Budget | Forecast |
|-----------------------------------|--|---------------------|--------------------|---------------------|--------------------|--------------------|
| | | 2016-17 | 2017-18 | 2017-18 | 2018-19 | 2019-20 |
| Project Number & Description | | | | | | |
| ST0815 | Amador Plaza Road Bicycle and Pedestrian Improvements | \$155,862 | | \$916,532 | | |
| ST0317 | Amador Valley Blvd - Wildwood Road & Stagecoach Intersections Improvements | | \$91,030 | \$462,010 | | |
| ST5016 | Annual Street Overlay Program | \$1,983,000 | | | | |
| ST0117 | Annual Street Resurfacing | \$119,539 | \$1,697,100 | \$3,308,278 | \$1,726,000 | \$1,672,000 |
| ST0715 | City Irrigation Improvements | \$209 | | \$79,871 | | |
| ST0517 | Citywide Bicycle and Pedestrian Improvements | \$11,691 | \$602,180 | \$999,789 | \$440,000 | \$431,000 |
| ST0713 | Citywide Signal Communications Upgrade | \$12,078 | \$90,120 | \$148,382 | \$150,000 | \$150,000 |
| ST0610 | Citywide Street Storm Drain Condition Assessment | \$2,054 | | \$500,893 | | |
| ST0911 | Dougherty Road Improvements - Sierra Lane to North City Limit | \$6,867,625 | \$89,836 | \$12,288,626 | | |
| ST0216 | Dublin Boulevard Extension - Fallon Road to North Canyons Parkway | \$207,600 | \$396,450 | \$1,190,335 | \$859,165 | \$994,450 |
| ST1012 | Dublin Boulevard Improvements - Sierra Court to Dublin Court | \$605,848 | \$4,009,954 | \$7,502,114 | \$500,000 | |
| ST0417 | Dublin Ranch Street Light Improvements | | \$37,480 | \$388,930 | \$337,090 | \$37,090 |
| ST6016 | Dublin Ranch Street Light Pole Painting Project - Fallon Road to North City Limit | \$8,985 | | | | |
| ST0118 | Iron Horse Trail Bridge at Dublin Blvd | | | \$1,522,000 | | |
| ST0494 | Saint Patrick Way - Regional Street to Golden Gate Drive | \$4,303 | | | | |
| ST0217 | San Ramon Road Arterial Management | \$19,752 | | \$647,728 | | |
| ST0218 | San Ramon Road Landscape Renovation | | | \$238,660 | | |
| ST0514 | San Ramon Road Trail Improvements | | | \$101,603 | | |
| ST1212 | Storm Drain Bypass San Ramon Road | \$133,888 | | | | |
| ST1312 | Storm Drain Trash Capture Project | \$67,931 | | \$722,198 | | |
| ST0116 | Tassajara Road Realignment & Widening - Fallon Road to North City Limit | \$107,733 | \$200,760 | \$408,638 | \$912,280 | \$538,150 |
| ST0615 | Traffic Sign Inventory and Safety Review | \$52,419 | | \$45,573 | | |
| ST0316 | Village Parkway and Brighton Traffic Signal Upgrade | \$176,163 | | | | |
| ST0119 | Tassajara Road Improvements - North Dublin Ranch Drive to Quarry Lane School | | | | \$1,798,020 | \$4,053,980 |
| ST0219 | Alamo Creek Trail Repair | | | | \$664,180 | |
| ST0319 | City Entrance Monument Signs | | | | \$285,000 | |
| ST0419 | Stormwater Trash Capture Device Installation | | | | \$1,055,000 | |
| STNEW5 | Dublin Boulevard Pavement Rehabilitation | | | | | \$736,817 |
| ST0519 | Intelligent Transportation System Upgrade – Connected/Autonomous Vehicle and Safety Improvements | | | | \$125,000 | |
| TOTAL COSTS ⁽¹⁾ | | \$10,536,679 | \$7,214,910 | \$31,472,160 | \$8,851,735 | \$8,613,487 |

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



Streets CIP

Streets CIP Financing

| | | Actual 2016-17 | Adopted 2017-18 | Amended 2017-18 | Budget 2018-19 | Forecast 2019-20 |
|---------------------------------------|--|---------------------|--------------------|---------------------|--------------------|---------------------|
| FINANCING | | | | | | |
| 1001 | General Fund | \$118,873 | \$108,000 | \$1,995,839 | \$1,393,000 | \$108,000 |
| 2106 | Traffic Safety | \$52,419 | | \$45,573 | | |
| 2201 | State Gas Tax | \$962,932 | \$1,102,100 | \$2,771,228 | \$1,175,180 | \$952,000 |
| 2202 | Federal Transportation Grant | | | | | \$661,000 |
| 2203 | Transportation Development Act | | | | \$210,000 | |
| 2204 | Measure B Sales Tax - Local Streets Fund (ACTC) | \$572,527 | \$445,000 | \$863,771 | \$490,000 | \$535,817 |
| 2205 | Measure B Sales Tax - Bike & Pedestrian Fund (ACTC) | \$42,260 | \$267,430 | \$518,110 | \$172,000 | \$23,000 |
| 2207 | TFCA/Transportation for Clean Air | \$66,314 | | \$126,600 | | |
| 2212 | Vehicle Registration Fee (ACTC) | \$141,679 | \$40,120 | \$92,956 | \$70,000 | \$70,000 |
| 2214 | Measure BB Sales Tax - Local Streets Fund (ACTC) | \$230,000 | \$400,000 | \$1,023,600 | \$450,000 | \$300,000 |
| 2215 | Measure BB Sales Tax - Bike & Pedestrian Fund (ACTC) | \$220,000 | \$117,780 | \$145,780 | \$150,000 | \$20,000 |
| 2216 | Measure B Grants | \$4,736,750 | | \$1,119,810 | | |
| 2217 | Measure BB Grants | \$2,049,267 | \$3,100,000 | \$13,731,218 | \$213,515 | |
| 2220 | Road Maint. & Rehab Account (RMRA) | | | \$330,716 | \$900,000 | \$300,000 |
| 2302 | Measure D | | | | \$45,000 | |
| 2304 | Local Recycling Programs | \$81,510 | | | \$170,000 | |
| 2705 | Street Light District East Dublin 1999-1 | \$8,985 | \$37,480 | \$388,930 | \$337,090 | \$37,090 |
| 2902 | Noise Mitigation Fund | \$90,000 | | | | |
| 3600 | Streets CIP Projects | \$250,680 | | \$2,408,320 | | |
| 4301 | Eastern Dublin Traffic Impact Fee - Category 1 | \$315,333 | \$497,210 | \$889,488 | \$2,143,670 | \$5,048,430 |
| 4302 | Eastern Dublin Traffic Impact Fee - Category 2 | \$157,961 | \$1,099,790 | \$2,590,145 | | |
| 4303 | Traffic Impact Fee - Category 3 | | | | \$409,263 | |
| 4304 | Western Dublin Traffic Impact Fee | \$155,862 | | \$916,532 | | |
| 4305 | Traffic Impact Fee - Dougherty Valley | \$61,337 | | \$1,305,313 | | |
| 4306 | Tri-Valley Transportation Development Fund | | | | \$503,017 | \$538,150 |
| 4309 | Mitigation Contributions | \$221,780 | | \$122,934 | | |
| 6305 | Internal Service Fund - Equipment | | | \$5,426 | \$20,000 | \$20,000 |
| 7101 | Energy Efficiency Capital Lease | \$209 | | \$79,871 | | |
| TOTAL FINANCING ⁽¹⁾ | | \$10,536,679 | \$7,214,910 | \$31,472,160 | \$8,851,735 | \$8,613,487 |

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



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Internal Service Funds

The Internal Service Fund provides funding to support the following areas: 1) Replacement of vehicles and fire apparatus; 2) Replacement of major building system components such as heating and air conditioning systems, pumps, boilers, etc. at City owned facilities; 3) replacement of office equipment, computers, network infrastructure, solar equipment, telephone systems, etc.; 4) IT operational costs; 5) City employees Other Post-Employment Benefits (OPEB); and 6) the City's Energy Efficient Capital Lease.

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

The total Internal Service Funds budget for Fiscal Year 2018-19 is \$4,896,635, and the projected budget for Fiscal Year 2019-20 is \$6,653,098 (excludes depreciation expense and transfers). Planned Internal Service Fund purchases are related to building maintenance, replacement of network servers and computers, replacement of police patrol cars and fire prevention vehicles, 2 fire apparatus units and related equipment, and retiree health costs.



Proprietary Funds

The following are the fund summaries for Internal Service Funds:

Internal Service Fund – Vehicles

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

| | Actual 2016-17 | Adopted 2017-18 | Amended 2017-18 | Budget 2018-19 | Forecast 2019-20 |
|--|--------------------|--------------------|--------------------|--------------------|---------------------|
| BEGINNING FUND BALANCE (JULY 1) | \$4,615,539 | \$4,604,241 | \$4,604,241 | \$3,718,627 | \$4,110,073 |
| REVENUES | | | | | |
| Use Of Money & Property | \$36,551 | \$25,732 | \$25,732 | \$29,834 | \$24,267 |
| Internal Service Charges | \$528,048 | \$520,509 | \$520,509 | \$496,612 | \$526,265 |
| Other Revenue | \$28,495 | | | | |
| TOTAL REVENUES | \$593,093 | \$546,241 | \$546,241 | \$526,446 | \$550,532 |
| EXPENDITURES BY CATEGORY | | | | | |
| Capital Outlay | | | | \$135,000 | \$170,000 |
| Capital Outlay - ISF | \$268,546 | \$1,200,000 | \$1,431,855 | | \$2,500,000 |
| Capital Outlay - Depreciation | \$335,845 | | | | |
| TOTAL EXPENDITURES | \$604,391 | \$1,200,000 | \$1,431,855 | \$135,000 | \$2,670,000 |
| ENDING FUND BALANCE (JUNE 30)⁽¹⁾ | \$4,604,241 | \$3,950,482 | \$3,718,627 | \$4,110,073 | \$1,990,605 |

⁽¹⁾FY 16-17 Fund balance includes \$1,210,781 as Net Investment in Capital Assets



Proprietary Funds

Internal Service Fund – Facilities

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

| | Actual 2016-17 | Adopted 2017-18 | Amended 2017-18 | Budget 2018-19 | Forecast 2019-20 |
|--|---------------------|---------------------|---------------------|---------------------|---------------------|
| BEGINNING FUND BALANCE (JULY 1) | \$51,369,529 | \$49,946,147 | \$49,946,147 | \$50,652,450 | \$51,231,940 |

| REVENUES | | | | | |
|--------------------------|------------------|--------------------|--------------------|--------------------|--------------------|
| Use Of Money & Property | \$70,225 | \$62,278 | \$62,278 | \$77,251 | \$79,200 |
| Internal Service Charges | \$317,676 | \$298,775 | \$298,775 | \$231,339 | \$220,593 |
| Other Revenue | \$62 | | | | |
| Transfers In | \$300,000 | \$750,000 | \$750,000 | \$1,000,000 | \$1,000,000 |
| TOTAL REVENUES | \$687,962 | \$1,111,053 | \$1,111,053 | \$1,308,590 | \$1,299,793 |

| EXPENDITURES BY CATEGORY | | | | | |
|---------------------------------|--------------------|-----------------|------------------|------------------|-----------------|
| Capital Outlay | | \$50,000 | \$100,000 | \$65,000 | \$50,000 |
| Capital Outlay - Depreciation | \$2,111,345 | | | | |
| Transfers Out | | | \$304,750 | \$664,100 | |
| TOTAL EXPENDITURES | \$2,111,345 | \$50,000 | \$404,750 | \$729,100 | \$50,000 |

| | | | | | |
|--|---------------------|---------------------|---------------------|---------------------|---------------------|
| ENDING FUND BALANCE (JUNE 30)⁽¹⁾ | \$49,946,147 | \$51,007,200 | \$50,652,450 | \$51,231,940 | \$52,481,733 |
|--|---------------------|---------------------|---------------------|---------------------|---------------------|

⁽¹⁾FY 16-17 Fund balance includes \$43,095,538 as Net Investment in Capital Assets



Proprietary Funds

Internal Service Fund – Equipment

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

| | Actual 2016-17 | Adopted 2017-18 | Amended 2017-18 | Budget 2018-19 | Forecast 2019-20 |
|--|--------------------|--------------------|--------------------|--------------------|---------------------|
| BEGINNING FUND BALANCE (JULY 1) | \$4,556,631 | \$5,233,614 | \$5,233,614 | \$5,950,263 | \$5,857,833 |
| REVENUES | | | | | |
| Use Of Money & Property | \$43,294 | \$36,046 | \$36,046 | \$47,787 | \$51,799 |
| Internal Service Charges | \$840,672 | \$938,028 | \$938,028 | \$957,914 | \$846,984 |
| TOTAL REVENUES | \$883,966 | \$974,074 | \$974,074 | \$1,005,701 | \$898,783 |
| EXPENDITURES BY CATEGORY | | | | | |
| Services & Supplies | | \$2,000 | \$2,000 | | |
| Internal Service Fund Charges | | | | \$49,571 | \$46,975 |
| Capital Outlay | \$158,549 | \$235,000 | \$250,000 | \$778,560 | \$362,943 |
| Capital Outlay - Depreciation | \$48,434 | | | | |
| Transfers Out | | | \$5,426 | \$270,000 | \$425,000 |
| TOTAL EXPENDITURES | \$206,984 | \$237,000 | \$257,426 | \$1,098,131 | \$834,918 |
| ENDING FUND BALANCE (JUNE 30)⁽¹⁾ | \$5,233,614 | \$5,970,688 | \$5,950,263 | \$5,857,833 | \$5,921,698 |

⁽¹⁾FY 16-17 Fund balance includes \$941,070 as Net Investment in Capital Assets



Proprietary Funds

Internal Service Fund – IT

| | Actual 2016-17 | Adopted 2017-18 | Amended 2017-18 | Budget 2018-19 | Forecast 2019-20 |
|--|--------------------|--------------------|--------------------|--------------------|---------------------|
| BEGINNING FUND BALANCE (JULY 1) | \$1,947,102 | \$2,197,109 | \$2,197,109 | \$1,746,349 | \$1,475,544 |
| REVENUES | | | | | |
| Use Of Money & Property | \$18,207 | | | \$14,775 | \$10,620 |
| Internal Service Charges | \$1,439,856 | \$1,422,119 | \$1,422,119 | \$1,494,688 | \$1,575,245 |
| Other Revenue | \$22,248 | | | | |
| TOTAL REVENUES | \$1,480,311 | \$1,422,119 | \$1,422,119 | \$1,509,463 | \$1,585,865 |
| EXPENDITURES BY CATEGORY | | | | | |
| Salaries & Wages | \$367,892 | \$501,980 | \$501,980 | \$456,771 | \$470,450 |
| Benefits | \$186,896 | \$245,406 | \$245,406 | \$162,054 | \$172,633 |
| Services & Supplies | \$369,217 | \$412,407 | \$487,407 | \$548,295 | \$606,730 |
| Internal Service Fund Charges | \$23,472 | \$18,915 | \$18,915 | \$30,719 | \$28,626 |
| Utilities | \$34,873 | \$37,600 | \$51,400 | \$69,750 | \$71,843 |
| Contracted Services | \$241,720 | \$207,679 | \$350,912 | \$261,979 | \$262,370 |
| Capital Outlay | \$12,185 | \$60,000 | \$60,000 | \$700 | \$700 |
| Transfers Out | | | \$156,858 | \$250,000 | |
| TOTAL EXPENDITURES | \$1,230,304 | \$1,483,987 | \$1,872,878 | \$1,780,268 | \$1,613,352 |
| ENDING FUND BALANCE (JUNE 30)⁽¹⁾ | \$2,197,109 | \$2,135,241 | \$1,746,349 | \$1,475,544 | \$1,448,057 |

⁽¹⁾FY 16-17 Fund balance includes \$649,093 as Net Investment in Capital Assets



Proprietary Funds

Internal Service Fund – Retiree Health

| | Actual 2016-17 | Adopted 2017-18 | Amended 2017-18 | Budget 2018-19 | Forecast 2019-20 |
|--|-------------------|--------------------|--------------------|-------------------|---------------------|
| BEGINNING FUND BALANCE (JULY 1) | \$23,858 | \$25,233 | \$25,233 | \$26,100 | \$28,005 |
| REVENUES | | | | | |
| Use Of Money & Property | \$1,376 | \$1,002 | \$1,002 | \$352 | \$352 |
| Internal Service Charges | \$1,573,886 | \$1,645,152 | \$1,645,152 | \$1,029,193 | \$1,013,759 |
| Other Revenue | \$610,662 | \$790,020 | \$790,020 | \$799,660 | \$897,600 |
| TOTAL REVENUES | \$2,185,924 | \$2,436,174 | \$2,436,174 | \$1,829,205 | \$1,911,711 |
| EXPENDITURES | | | | | |
| Benefits | \$610,662 | \$790,020 | \$790,020 | \$799,660 | \$897,600 |
| Contracted Services | \$1,573,886 | \$1,645,287 | \$1,645,287 | \$1,027,640 | \$1,012,228 |
| TOTAL EXPENDITURES | \$2,184,549 | \$2,435,307 | \$2,435,307 | \$1,827,300 | \$1,909,828 |
| ENDING FUND BALANCE | \$25,233 | \$26,100 | \$26,100 | \$28,005 | \$29,888 |



Proprietary Funds

Internal Service Fund – PERS Side Fund Payoff

| | Actual 2016-17 | Adopted 2017-18 | Amended 2017-18 | Budget 2018-19 | Forecast 2019-20 |
|--|-------------------|--------------------|--------------------|-------------------|---------------------|
| BEGINNING FUND BALANCE (JULY 1) | (\$549,949) | (\$159,616) | (\$159,616) | | |
| REVENUES | | | | | |
| Internal Service Charges | \$390,333 | \$200,000 | \$159,616 | | |
| TOTAL REVENUES | \$390,333 | \$200,000 | \$159,616 | | |
| ENDING FUND BALANCE (JUNE 30) | (\$159,616) | \$40,384 | | | |



Proprietary Funds

Internal Service Fund – Energy Efficient Capital Lease

The fund is used to account the replacement cost of City’s solar system based on the estimated useful life of the system and equipment and charged directly to the user departments based on facility.

| | Actual 2016-17 | Adopted 2017-18 | Amended 2017-18 | Budget 2018-19 | Forecast 2019-20 |
|---|----------------------|----------------------|----------------------|----------------------|----------------------|
| BEGINNING FUND BALANCE (JULY 1) | (\$5,141,908) | (\$4,711,885) | (\$4,711,885) | (\$4,335,758) | (\$3,939,030) |
| REVENUES | | | | | |
| Use Of Money & Property | \$913 | | | | |
| Internal Service Charges ⁽¹⁾ | \$565,976 | \$581,881 | \$581,881 | \$510,936 | |
| TOTAL EXPENDITURES | \$566,890 | \$581,881 | \$581,881 | \$510,936 | |
| EXPENDITURES BY CATEGORY | | | | | |
| Interest Payment | \$136,867 | \$125,882 | \$125,883 | \$114,208 | |
| Principal Payment | | \$455,999 | \$455,999 | \$396,728 | |
| Transfers Out | | | \$79,872 | | |
| TOTAL EXPENDITURES | \$136,867 | \$581,881 | \$661,754 | \$510,936 | |
| ENDING FUND BALANCE (JUNE 30) | (\$4,711,885) | (\$4,255,886) | (\$4,335,758) | (\$3,939,030) | (\$3,939,030) |



Dublin Crossing Bond Series 2015-1

In November 2013, the City Council adopted the Dublin Crossing Specific Plan (DCSP) relating to the private development of approximately 189 acres on a portion of the Parks Reserve Forces Training Area (Camp Parks) in the City of Dublin. The DCSP includes provisions for the demolition of existing buildings and other improvements on the site and construction of a residential mixed- use project with up to 1,995 single- and multi- family residential units; up to 200,000 square feet of retail, office and/or commercial uses; a 30-acre Community Park; a 5-acre Neighborhood Park, and a 12-acre school site.

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

On June 2, 2015, the City Council adopted the Resolution of Formation (Reso 96-15), establishing Community Facilities District No. 2015-1 (Dublin Crossing). In August 2017, the City issued \$32.7 million in bonds on behalf of the CFD. The second bond issuance is anticipated in Fiscal Year 2018-19, dependent upon the Developer's timeline for construction.

Figure 64| DUBLIN CROSSING BOND SERIES 2015-1 (5102)

| | Actual 2016-17 | Adopted 2017-18 | Amended 2017-18 | Budget 2018-19 | Forecast 2019-20 |
|--|-------------------|--------------------|--------------------|-------------------|---------------------|
| BEGINNING FUND BALANCE (JULY 1) | | | | \$22,864,530 | \$21,684,256 |
| REVENUES | | | | | |
| Bond Issuance | | | \$32,740,000 | | |
| Use Of Money & Property | | | \$26,997 | \$36,000 | \$24,000 |
| Special Assessments | | | \$510,379 | \$530,000 | \$530,000 |
| TOTAL REVENUES | | | \$33,277,376 | \$566,000 | \$554,000 |
| EXPENDITURES BY CATEGORY | | | | | |
| Salaries & Wages | | | \$1,557 | \$10,000 | \$10,000 |
| Benefits | | | \$417 | \$2,000 | \$2,000 |
| Contracted Services | | | \$990,390 | \$50,000 | \$50,000 |
| Reimbursement To Others | | | \$8,597,435 | | |
| Deb Service Payment | | | \$823,047 | \$1,684,274 | \$1,744,750 |
| TOTAL EXPENDITURES ⁽¹⁾ | | | \$10,412,846 | \$1,746,274 | \$1,806,750 |
| ENDING FUND BALANCE (JUNE 30) | | | \$22,864,530 | \$21,684,256 | \$20,431,506 |

⁽¹⁾Does not include CFD reimbursement requests from Developer in FY 2018-19 and FY 2019-20



Geologic Hazard Abatement Districts (GHAD)

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

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

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

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

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



Fallon Village Geologic Hazard Abatement District

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

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

At the beginning of FY 2018-19, it is estimated that there will be an additional 76 parcels within the GHAD that will be subject to the special assessment. In FY 2019-20, it is estimated an additional 80 parcels within the GHAD will be subject to the special assessment.

Figure 65| FALLON VILLAGE GHAD(5301)

| | Actual 2016-17 | Adopted 2017-18 | Amended 2017-18 | Budget 2018-19 | Forecast 2019-20 |
|--|--------------------|--------------------|--------------------|--------------------|---------------------|
| BEGINNING FUND BALANCE (JULY 1) | \$2,543,350 | \$3,368,498 | \$3,368,498 | \$3,568,055 | \$3,866,379 |
| REVENUES | | | | | |
| Property Taxes | | | | | |
| Special Assessments | \$899,392 | \$912,973 | \$912,973 | \$1,014,043 | \$1,064,850 |
| Use Of Money & Property | \$32,195 | \$14,850 | \$14,850 | \$25,000 | \$25,000 |
| Other Revenue | \$22,563 | | | | |
| TOTAL REVENUES | \$954,150 | \$927,823 | \$927,823 | \$1,039,043 | \$1,089,850 |
| EXPENDITURES BY CATEGORY | | | | | |
| Salaries & Wages | \$15,161 | \$18,847 | \$18,847 | \$19,405 | \$19,981 |
| Benefits | \$6,319 | \$6,986 | \$6,986 | \$6,174 | \$6,796 |
| Services & Supplies | \$8 | \$100 | \$100 | | |
| Contracted Services | \$107,514 | \$702,333 | \$702,333 | \$715,139 | \$728,856 |
| TOTAL EXPENDITURES | \$129,003 | \$728,266 | \$728,266 | \$740,718 | \$755,633 |
| ENDING FUND BALANCE (JUNE 30) | \$3,368,498 | \$3,568,055 | \$3,568,055 | \$3,866,379 | \$4,200,596 |



Schaefer Ranch Geologic Hazard Abatement District

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

At the beginning of FY 2018-19, it is estimated there will be an additional 19 parcels within the GHAD that will be subject to the special assessment. No additional parcels are estimated to be subject to the special assessment in FY 2019-20.

Figure 66| SCHAEFER RANCH GHAD (5302)

| | Actual 2016-17 | Adopted 2017-18 | Amended 2017-18 | Budget 2018-19 | Forecast 2019-20 |
|--|--------------------|--------------------|--------------------|--------------------|---------------------|
| BEGINNING FUND BALANCE (JULY 1) | \$2,462,422 | \$3,158,834 | \$3,158,834 | \$3,454,199 | \$3,464,149 |
| REVENUES | | | | | |
| Property Taxes | \$1,906 | | | | |
| Special Assessments | \$751,384 | \$814,831 | \$814,831 | \$509,430 | \$522,166 |
| Use Of Money & Property | \$30,446 | \$16,150 | \$16,150 | \$25,000 | \$25,000 |
| TOTAL REVENUES | \$783,736 | \$830,981 | \$830,981 | \$534,430 | \$547,166 |
| EXPENDITURES BY CATEGORY | | | | | |
| Salaries & Wages | \$15,577 | \$18,847 | \$18,847 | \$19,405 | \$19,981 |
| Benefits | \$6,427 | \$6,986 | \$6,986 | \$6,174 | \$6,796 |
| Contracted Services | \$65,321 | \$509,783 | \$509,783 | \$498,900 | \$511,732 |
| TOTAL EXPENDITURES | \$87,325 | \$535,616 | \$535,616 | \$524,480 | \$538,509 |
| ENDING FUND BALANCE (JUNE 30) | \$3,158,834 | \$3,454,199 | \$3,454,199 | \$3,464,149 | \$3,472,807 |



Fallon Crossing (North Tassajara) Geologic Hazard Abatement District

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

On June 6, 2017, the City Council approved Resolution 66-17 approving the annexation of the Tassajara Hills development into the Fallon Crossing GHAD. The boundary of the District encompasses approximately 292 acres of land in the northeast corner of the City.

Since FY 2015-16, all 106 parcels within The Chateau development have been subject to the special assessment. At the beginning of FY 2018-19, it is estimated that there will be 74 parcels within the Tassajara Hills development that will be subject to the special assessment. In FY 2019-20, it is estimated that an additional 75 parcels within the GHAD will be subject to the special assessment.

Figure 67| FALLON CROSSING GHAD (5321)

| | Actual 2016-17 | Adopted 2017-18 | Amended 2017-18 | Budget 2018-19 | Forecast 2019-20 |
|---------------------------------------|-------------------|--------------------|--------------------|-------------------|---------------------|
| BEGINNING FUND BALANCE (JULY1) | \$239,241 | \$347,553 | \$347,553 | \$421,572 | \$471,561 |
| REVENUES | | | | | |
| Property Taxes | \$466 | | | | |
| Special Assessments | \$124,233 | \$126,023 | \$126,023 | \$224,810 | \$325,853 |
| Use Of Money & Property | \$3,135 | \$1,350 | \$1,350 | \$3,000 | \$3,000 |
| TOTAL REVENUES | \$127,834 | \$127,373 | \$127,373 | \$227,810 | \$328,853 |
| EXPENDITURES BY CATEGORY | | | | | |
| Salaries & Wages | \$7,580 | \$9,423 | \$9,423 | \$9,703 | \$9,990 |
| Benefits | \$3,159 | \$3,490 | \$3,490 | \$3,087 | \$3,398 |
| Contracted Services | \$8,782 | \$40,441 | \$40,441 | \$165,031 | \$228,716 |
| TOTAL EXPENDITURES | \$19,522 | \$53,354 | \$53,354 | \$177,821 | \$242,104 |
| ENDING FUND BALANCE (JUNE 30) | \$347,553 | \$421,572 | \$421,572 | \$471,561 | \$558,311 |



California Employers' Retiree Benefit Trust (CERBT)

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

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

During the Fiscal Year 2006-07, the City made arrangements with CALPERS for the initial establishment of the trust, and transferred \$5.5 million into the trust. The City has established a policy to make annual contribution for the purpose of funding the Annual Required Contribution (ARC) when there are no budget constraints. The ARC amount is determined by an Actuarial Study which is required to be updated biennially. The most recent Actuarial Study was for fiscal year 2017-18. The Annual Required Contribution rates were determined at 9.2% and 8.8% of salaries for the two fiscal years respectively. **It is important to note that the CERBT funds are not controlled by the City, as they are assets held by and distributed by CalPERS. This page is included in the budget document for informational purposes only.**

Figure 68| CERBT SUMMARY

| | Actual 2016-17 | Adopted 2017-18 | Amended 2017-18 | Budget 2018-19 | Forecast 2019-20 |
|--|-------------------|--------------------|--------------------|-------------------|---------------------|
| BEGINNING FUND BALANCE (JULY 1) | \$14,566,062 | \$17,186,002 | \$17,186,002 | \$18,024,134 | \$18,236,667 |
| REVENUES | | | | | |
| Use Of Money & Property | \$1,670,685 | | | | |
| Other Revenue | \$1,573,886 | \$1,645,152 | \$1,645,152 | \$1,029,193 | \$1,013,759 |
| TOTAL REVENUES | \$3,244,571 | \$1,645,152 | \$1,645,152 | \$1,029,193 | \$1,013,759 |
| EXPENDITURES BY CATEGORY | | | | | |
| Benefits | \$610,662 | \$790,020 | \$790,020 | \$799,660 | \$897,600 |
| Contracted Services | \$13,970 | \$17,000 | \$17,000 | \$17,000 | \$17,000 |
| TOTAL EXPENDITURES | \$624,631 | \$807,020 | \$807,020 | \$816,660 | \$914,600 |
| ENDING FUND BALANCE (JUNE 30) | \$17,186,002 | \$18,024,134 | \$18,024,134 | \$18,236,667 | \$18,335,826 |



Associated Community Action Funds (ACAP)

Alameda Community Action Program (ACAP) is a California public entity based in the Alameda County. ACAP was formed on July 18, 1995 by a Joint Powers Agreement consisting of 13-member agencies, which include the County of the Alameda and 12 cities within the County’s boundary, except the City of Berkeley and the City of Oakland. ACAP is governed by a 13-member Governing Board, comprised of one representative from the Alameda County and one representative from each of ACAP’s 12 founding cities. ACAP’s purpose was to locally administer certain federal and state anti-poverty programs.

At its board meeting on November 16, 2011 the City of Dublin was appointed as ACAP’s Fiscal Agent and Administrator. The City of Dublin manages the ongoing fiscal needs of the agency, prepares the agency’s annual budget and audit until which time the agency is dissolved. Note the financial information is presented on a calendar year basis. The City is working with the other ACAP members on the dissolution of ACAP in calendar year 2018.

Figure 69| ACAP SCHEDULE

| | Actual 2016-17 | Adopted 2017-18 | Amended 2017-18 | Budget 2018-19 | Forecast 2019-20 |
|---|-------------------|--------------------|--------------------|-------------------|---------------------|
| BEGINNING FUND BALANCE (JANUARY 1) | \$39,436 | \$11,096 | \$11,096 | (\$27,364) | (\$27,364) |
| REVENUES | | | | | |
| Use Of Money & Property | \$202 | \$240 | \$240 | | |
| TOTAL REVENUES | \$202 | \$240 | \$240 | | |
| EXPENDITURES CATEGORY | | | | | |
| Services & Supplies | \$9,175 | | \$9,200 | | |
| Contracted Services | \$19,367 | | \$19,500 | | |
| Interest & Other | | | \$10,000 | | |
| TOTAL EXPENDITURES | \$28,542 | | \$38,700 | | |
| ENDING FUND BALANCE (DECEMBER 31) | \$11,096 | \$11,336 | (\$27,364) | (\$27,364) | (\$27,364) |



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City of Dublin Two-Year Strategic Plan

Adopted on April 17, 2018

Adopted for Fiscal Years 2018-19 & 2019-20 (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 great community to live, work, and raise a family. Dublin values:

- **Safety** – We are dedicated to excellent public safety resources, including police and fire.
- **Finances** – We will strive to be fiscally transparent and balance our budgets annually.
- **Multi-Cultural Opportunities** – We will meet the cultural needs of our community through programming, understanding and events.
- **Innovation** – We will continue to innovate in every aspect of government and promote innovation within the business community.
- **Customer Service** – We will provide excellent customer service to our residents and businesses at all times.
- **Living an Active Lifestyle** – We will continuously promote an active lifestyle through our parks and facilities and encourage participation in local sports.
- **History** – We will honor our history through places and programs that remind people of our beginnings.
- **Business** – We will support our businesses through ongoing economic development efforts and help them grow and thrive locally.
- **Environmental Sustainability** – We will continue to lead in building a sustainability community and protecting our natural resources.

Strategies

| Strategy | |
|--|--|
| 1. Assure the City's long-term financial sustainability. | |
| Strategic Objectives: | |
| 1A. | Maintain strong conservative fiscal policies. |
| 1B. | Explore operational efficiencies in delivering service with other public agencies. |
| 1C. | Look for additional ways to increase sales tax revenue for the City. |
| 2. Enhance the City's engagement efforts to better connect and inform residents of City activities and public safety matters. | |
| Strategic Objectives: | |
| 2A. | Continue utilizing social media as a communication platform to connect and provide information to the community, while exploring various options to maximize the footprint and efficiency of this tool. |
| 2B. | Strengthen the City's social media presence on existing platforms. |
| 2C. | Conduct a residential satisfaction survey. |
| 2D. | Put greater emphasis on the disaster preparedness efforts by the City. |
| 2E. | Participation in 2018 Urban Shield mass care and shelter countywide exercise. |
| 2F. | Review and update the City's comprehensive emergency management plan. |
| 3. Pursue efforts to help strengthen the City's infrastructure and technology. | |
| Strategic Objectives: | |
| 3A. | Work to establish a Public-Public Partnership with Parks Reserve Force Training Area (RFTA) Maintenance. |
| 3B. | Continue to embrace technology to improve traffic, street and engineering infrastructure. |
| 3C. | Continue evaluating the feasibility of enhancing and increasing technology such as Automated License Plate Readers (ALPR), video cameras, and other new technology to prevent crime, increase community safety and to aid police investigations. |
| 3D. | Develop a special needs affordable housing project. |

Strategies

| | |
|---|---|
| 4. Focus efforts on ways to strengthen the City's economic vitality, including the Downtown, through public investment and economic development. | |
| Strategic Objectives: | |
| 4A. | Continue implementing the recommendations in the City's adopted Economic Development Strategic Plan, including offering of incentives and other grants to small businesses to make physical improvements to properties. |
| 4B. | Market, in conjunction with property owners, the opportunity sites. |
| 4C. | Work with Downtown property owners on updating the CC&Rs to facilitate retail transition. |
| 4D. | Work with Downtown property owners on building/site improvements. |
| | |

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Introduction

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

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

The following are the sections included in the Appendix:

- #1 – Historical Comparison of Revenues by Source**
- #2 – Human Services Grants Program**
- #3 – Position Allocation Plan**
- #4 – Fiscal Year 2018-19 Appropriations Limit**
- #5 – Fund Balance Reserves Policy**
- #6 – Glossary/Index**
- #7 – Demographics**
- #8 – Legal Debt Limit**
- #9 – Budget Resolution**



Historical Comparison of Revenue by Source

Figure 70| HISTORICAL COMPARISON OF REVENUE BY SOURCE

| Category | Actual 2016-17 | Adopted 2017-18 | Amended 2017-18 | Budget 2018-19 | Forecast 2019-20 |
|---------------------------------|---------------------|---------------------|---------------------|---------------------|---------------------|
| General Fund (1000s) | | | | | |
| Property Taxes | | | | | |
| Current Secured | \$29,922,952 | \$31,169,023 | \$32,399,023 | \$32,534,041 | \$34,426,857 |
| Current Unsecured | \$1,496,194 | \$1,579,935 | \$1,579,935 | \$1,644,800 | \$1,740,494 |
| Motor Vehicle In Lieu | \$5,603,714 | \$5,855,881 | \$5,855,881 | \$6,111,198 | \$6,378,257 |
| Property Tax Reduction | (\$1,568,460) | (\$1,648,000) | (\$1,648,000) | (\$1,713,920) | (\$1,782,477) |
| Supplemental | \$1,077,687 | \$698,321 | \$698,321 | \$1,184,726 | \$1,253,653 |
| Prior Secured | \$367,938 | \$315,987 | \$315,987 | \$404,483 | \$428,016 |
| Prior Unsecured | (\$31,984) | | | (\$35,160) | (\$37,206) |
| Property Tax Penalties | \$96,743 | | | | |
| Sub-total | \$36,964,785 | \$37,971,147 | \$39,201,147 | \$40,130,167 | \$42,407,594 |
| Sales Taxes | | | | | |
| Sales and Use Tax | \$20,490,275 | \$20,758,196 | \$20,758,196 | \$20,758,196 | \$20,363,790 |
| Sales Tax Reimbursements | (\$488,896) | (\$461,395) | (\$461,395) | (\$628,500) | (\$466,500) |
| Sub-total | \$20,001,379 | \$20,296,801 | \$20,296,801 | \$20,129,696 | \$19,897,290 |
| Other Taxes | | | | | |
| Property Transfer Tax | \$1,064,805 | \$500,000 | \$750,000 | \$750,000 | \$750,000 |
| Transient Occupancy Tax (Hotel) | \$1,498,493 | \$1,400,000 | \$1,400,000 | \$1,400,000 | \$1,400,000 |
| Sub-total | \$2,563,298 | \$1,900,000 | \$2,150,000 | \$2,150,000 | \$2,150,000 |
| Franchise Taxes | | | | | |
| Electric | \$593,875 | \$510,000 | \$510,000 | \$595,000 | \$606,900 |
| Gas | \$123,478 | \$100,000 | \$100,000 | \$125,000 | \$127,500 |
| Garbage | \$2,687,372 | \$2,522,000 | \$2,522,000 | \$2,788,100 | \$2,858,200 |
| Cable | \$866,522 | \$915,000 | \$915,000 | \$915,000 | \$915,000 |
| Sub-total | \$4,271,247 | \$4,047,000 | \$4,047,000 | \$4,423,100 | \$4,507,600 |



Revenue Comparison

| Category | Actual 2016-17 | Adopted 2017-18 | Amended 2017-18 | Budget 2018-19 | Forecast 2019-20 |
|--|--------------------|--------------------|--------------------|--------------------|---------------------|
| Licenses & Permits | | | | | |
| Business Licenses | \$175,624 | \$170,000 | \$170,000 | \$170,000 | \$170,000 |
| Taxi - Company | \$2,427 | \$4,970 | \$4,970 | \$2,500 | \$2,500 |
| Taxi - Driver | \$3,287 | \$8,080 | \$8,080 | \$3,300 | \$3,300 |
| Tobacco Retailing License | \$5,928 | \$7,500 | \$7,500 | \$4,000 | \$4,000 |
| Massage - Establishment | \$2,568 | \$1,740 | \$1,740 | \$1,740 | \$1,740 |
| Peddler | \$5,628 | \$1,797 | \$1,797 | \$1,797 | \$1,797 |
| Animal License | \$7,394 | \$7,000 | \$7,000 | \$7,000 | \$7,000 |
| Fire Permits - Self Inspected | \$12,659 | \$12,980 | \$12,980 | \$14,460 | \$14,460 |
| Fire Permits - Annual | \$91,887 | \$81,291 | \$81,291 | \$55,566 | \$56,595 |
| Planning Permits | \$58,843 | \$57,098 | \$57,098 | \$60,758 | \$60,758 |
| Building Permits | \$6,716,671 | \$4,397,615 | \$4,397,615 | \$4,141,524 | \$3,396,546 |
| Construction and Demo Permits | \$124,687 | \$101,280 | \$101,280 | \$72,799 | \$73,358 |
| City Calgreen Building Permit Surcharge | \$414,885 | \$336,540 | \$336,540 | \$311,777 | \$252,171 |
| Encroachment /Transportation | \$136,174 | \$118,000 | \$118,000 | \$84,500 | \$84,500 |
| Grading | \$3,960 | \$4,100 | \$4,100 | \$5,000 | \$5,000 |
| Newspaper Racks Permit | | \$1,440 | \$1,440 | \$500 | \$500 |
| Miscellaneous Permits | \$7,619 | \$8,198 | \$8,198 | \$6,150 | \$6,255 |
| Sub-total | \$7,770,240 | \$5,319,629 | \$5,319,629 | \$4,943,371 | \$4,140,480 |
| Fines & Penalties | | | | | |
| Other Court Fines | \$41,761 | \$35,000 | \$35,000 | \$35,000 | \$35,000 |
| Parking Citations | \$47,943 | \$72,432 | \$72,432 | \$72,432 | \$72,432 |
| Business License Penalties | \$4,402 | \$4,000 | \$4,000 | \$4,000 | \$4,000 |
| Penalties Other | \$100 | | | | |
| Sub-total | \$94,205 | \$111,432 | \$111,432 | \$111,432 | \$111,432 |
| Use Of Money & Property | | | | | |
| Interest | \$1,286,942 | \$876,000 | \$1,326,000 | \$1,328,987 | \$1,335,015 |
| Investment Fair Market Value Adjustment | (\$2,161,541) | | | | |
| Field & Court Rentals | \$220,159 | \$200,000 | \$200,000 | \$185,480 | \$185,480 |
| Facility Rentals | \$359,900 | \$361,228 | \$361,228 | \$413,554 | \$417,554 |
| Picnic Area Rentals | \$29,734 | \$20,000 | \$20,000 | \$28,055 | \$28,055 |
| Leased Property | \$509,374 | \$500,444 | \$500,444 | \$520,129 | \$522,506 |
| Sub-total | \$244,567 | \$1,957,672 | \$2,407,672 | \$2,476,205 | \$2,488,610 |



Revenue Comparison

| Category | Actual 2016-17 | Adopted 2017-18 | Amended 2017-18 | Budget 2018-19 | Forecast 2019-20 |
|---|--------------------|--------------------|--------------------|--------------------|---------------------|
| Intergovernmental | | | | | |
| Vehicle License Fee | \$25,692 | | | | |
| Mandated Costs Reimbursement | \$10,125 | \$15,000 | \$15,000 | \$10,000 | \$10,000 |
| Property Tax Relief (HOPTR) | \$222,692 | \$183,618 | \$183,618 | \$224,919 | \$224,919 |
| Sub-total | \$258,508 | \$198,618 | \$198,618 | \$234,919 | \$234,919 |
| Charges For Services | | | | | |
| General & Administrative | | | | | |
| Sale of Documents | \$527 | \$500 | \$500 | \$500 | \$500 |
| Bldg Use Insurance | \$27,712 | \$21,000 | \$21,000 | \$24,378 | \$26,816 |
| <i>General & Administrative</i> | \$28,239 | \$21,500 | \$21,500 | \$24,878 | \$27,316 |
| Police Services | | | | | |
| Police Reports | \$3,960 | \$2,380 | \$2,380 | \$2,380 | \$2,380 |
| Background Letter | \$1,430 | \$1,300 | \$1,300 | \$1,300 | \$1,300 |
| ABC Letter | \$588 | \$620 | \$620 | \$620 | \$620 |
| Livescan | \$2,631 | \$3,000 | \$3,000 | \$500 | \$500 |
| Fingerprints | \$3,857 | \$3,800 | \$3,800 | \$500 | \$500 |
| Vehicle Release | \$29,695 | \$41,780 | \$41,780 | \$30,000 | \$30,000 |
| Fix It Tickets | \$710 | \$310 | \$310 | \$310 | \$310 |
| Repo Releases | \$940 | \$600 | \$600 | \$600 | \$600 |
| DUI Response Costs Recovery | \$1,985 | \$2,110 | \$2,110 | \$2,110 | \$2,110 |
| Miscellaneous Police Services | \$356 | \$820 | \$820 | \$820 | \$820 |
| <i>Police Services</i> | \$46,151 | \$56,720 | \$56,720 | \$39,140 | \$39,140 |
| Fire Services | | | | | |
| Fire Alarm | \$62,519 | \$15,000 | \$37,000 | \$16,477 | \$16,087 |
| Sprinkler / Underground | \$360,282 | \$200,000 | \$250,000 | \$124,704 | \$124,095 |
| Fixed System | \$6,244 | \$730 | \$730 | \$1,122 | \$1,524 |
| Fire Plan Check | \$88,748 | \$70,400 | \$70,400 | \$36,322 | \$36,534 |
| Miscellaneous Fire Services | \$2,362 | \$1,500 | \$1,500 | \$692 | \$1,760 |
| Santa Rita Services | \$795,177 | \$505,200 | \$505,200 | \$764,160 | \$764,160 |
| <i>Fire Services</i> | \$1,315,332 | \$792,830 | \$864,830 | \$943,477 | \$944,160 |
| Environmental Services | | | | | |
| EV Charging Stations | \$2,397 | \$2,000 | \$2,000 | \$2,000 | \$2,000 |
| Waste Mgt Admin Fee | \$922,932 | \$900,000 | \$900,000 | \$1,000,130 | \$1,030,134 |
| Local Share Permit Surcharge- Green Bldg | \$2,031 | \$1,273 | \$1,273 | \$1,183 | \$740 |
| <i>Environmental Services</i> | \$927,360 | \$903,273 | \$903,273 | \$1,003,313 | \$1,032,874 |



Revenue Comparison

| Category | Actual 2016-17 | Adopted 2017-18 | Amended 2017-18 | Budget 2018-19 | Forecast 2019-20 |
|---------------------------------------|---------------------|---------------------|---------------------|---------------------|---------------------|
| Parks & Community Services | | | | | |
| Cultural Arts Activities | \$190,098 | \$204,500 | \$204,500 | \$214,250 | \$221,025 |
| Heritage Center Programs | \$14,965 | \$22,485 | \$22,485 | \$16,850 | \$17,650 |
| Cemetery | \$5,589 | \$6,222 | \$6,222 | \$6,222 | \$6,222 |
| Community Events & Festivals | \$196,479 | \$94,570 | \$94,570 | \$153,325 | \$153,325 |
| Family Programs | \$499,376 | \$741,565 | \$741,565 | \$1,237,670 | \$1,237,670 |
| Recreational Activities | \$279,668 | \$318,500 | \$318,500 | \$300,000 | \$300,000 |
| Preschool Programs | \$360,140 | \$359,828 | \$359,828 | \$382,316 | \$382,316 |
| Senior Programs | \$103,943 | \$93,400 | \$93,400 | \$92,420 | \$92,420 |
| Sports Programs | \$786,403 | \$763,303 | \$763,303 | \$769,216 | \$773,118 |
| Aquatic Programs | \$487,012 | \$1,695,163 | \$1,695,163 | \$1,576,545 | \$1,576,545 |
| <i>Parks & Community Services</i> | \$2,923,672 | \$4,299,536 | \$4,299,536 | \$4,748,814 | \$4,760,291 |
| Development Services | | | | | |
| Zoning | \$1,658,782 | \$1,148,855 | \$2,070,760 | \$722,575 | \$722,575 |
| Plan Checking | \$3,240,696 | \$3,639,471 | \$3,639,471 | \$2,892,500 | \$2,892,500 |
| Local Share Permit Surcharge-Zone 7 | \$23,517 | \$14,314 | \$14,314 | \$13,082 | \$17,067 |
| Local Share Permit Surcharge-SMIP | \$4,598 | \$2,094 | \$2,094 | \$2,590 | \$1,732 |
| Business License City Admin CASp fee | \$2,782 | \$2,450 | \$2,450 | \$12,600 | \$12,600 |
| PFD Development Services | \$3,289 | | | | |
| <i>Development Services</i> | \$4,933,663 | \$4,807,184 | \$5,729,089 | \$3,643,347 | \$3,646,473 |
| Sub-total | \$10,174,417 | \$10,881,043 | \$11,874,948 | \$10,402,969 | \$10,450,255 |
| General Revenue | | | | | |
| Sale of Property | \$6,307 | | | | |
| Concessions Revenue | \$1,093 | | | \$229,564 | \$229,564 |
| Contribution/Donations/Sponsorships | \$317,319 | \$112,760 | \$112,760 | \$92,395 | \$90,395 |
| Miscellaneous Revenue | \$63,843 | | | \$70,000 | \$70,000 |
| Reimbursement, General | \$511,288 | \$141,475 | \$155,040 | \$439,067 | \$440,051 |
| Reimbursement, Damage | \$4,112 | \$5,000 | \$5,000 | \$5,000 | \$5,000 |
| Community Benefit Payments | \$699,000 | \$200,000 | \$200,000 | \$641,000 | \$200,000 |
| Sub-total | \$1,602,961 | \$459,235 | \$472,800 | \$1,477,026 | \$1,035,010 |
| Total | \$83,945,609 | \$83,142,577 | \$86,080,047 | \$86,478,886 | \$87,423,190 |



Revenue Comparison

| Category | Actual 2016-17 | Adopted 2017-18 | Amended 2017-18 | Budget 2018-19 | Forecast 2019-20 |
|---|-------------------|--------------------|--------------------|-------------------|---------------------|
| State Seizure/Special Activity Fund (2101) | | | | | |
| Interest | \$1,125 | \$1,196 | \$1,196 | \$644 | \$644 |
| General Revenue | \$718 | | | | |
| Total | \$1,843 | \$1,196 | \$1,196 | \$644 | \$644 |

| | | | | | |
|---------------------------------|-----------------|-----------------|-----------------|-----------------|-----------------|
| Vehicle Abatement (2102) | | | | | |
| Interest | \$3,794 | \$3,763 | \$3,763 | \$5,647 | \$6,106 |
| Intergovernmental-County | \$34,464 | \$30,457 | \$30,457 | \$34,000 | \$34,000 |
| Total | \$38,257 | \$34,220 | \$34,220 | \$39,647 | \$40,106 |

| | | | | | |
|-----------------------------------|------------------|------------------|------------------|------------------|------------------|
| SLES/COPS Fund - CA (2103) | | | | | |
| Interest | \$594 | \$310 | \$310 | \$410 | \$73 |
| Intergovernmental-State | \$123,632 | \$100,000 | \$100,000 | \$100,000 | \$100,000 |
| Total | \$124,227 | \$100,310 | \$100,310 | \$100,410 | \$100,073 |

| | | | | | |
|------------------------------|------------------|------------------|------------------|------------------|------------------|
| Traffic Safety (2106) | | | | | |
| Fines & Penalties | \$166,015 | \$148,279 | \$148,279 | \$160,000 | \$160,000 |
| Interest | \$3,726 | \$2,358 | \$2,358 | \$2,420 | \$1,588 |
| Total | \$169,741 | \$150,637 | \$150,637 | \$162,420 | \$161,588 |

| | | | | | |
|--|-----------------|--|--|--|--|
| Federal Asset Seizure Fund (2107) | | | | | |
| Interest | \$310 | | | | |
| General Revenue | \$19,058 | | | | |
| Total | \$19,368 | | | | |

| | | | | | |
|--|------------------|------------------|------------------|------------------|------------------|
| EMS Special Revenue (2109) | | | | | |
| Special Assessments - Current | \$179,638 | \$183,512 | \$183,512 | \$190,663 | \$198,289 |
| Special Assessments - Prior Year & Penalties | \$1,794 | \$1,800 | \$1,800 | \$1,800 | \$1,800 |
| Interest | \$1,167 | \$932 | \$932 | \$40 | |
| Intergovernmental-County | \$188,192 | \$63,143 | \$63,143 | | |
| Total | \$370,791 | \$249,387 | \$249,387 | \$192,503 | \$200,089 |



Revenue Comparison

| Category | Actual 2016-17 | Adopted 2017-18 | Amended 2017-18 | Budget 2018-19 | Forecast 2019-20 |
|----------------------------------|-------------------|--------------------|--------------------|-------------------|---------------------|
| Enforcement Grants (2111) | | | | | |
| Interest | \$63 | \$20 | \$20 | \$44 | \$44 |
| Intergovernmental-Federal | | | | \$25,000 | |
| Total | \$63 | \$20 | \$20 | \$25,044 | \$44 |

| | | | | | |
|-----------------------------|--------------------|--------------------|--------------------|--------------------|--------------------|
| State Gas Tax (2201) | | | | | |
| Interest | \$41,469 | \$20,891 | \$20,891 | \$19,498 | \$17,300 |
| Intergovernmental-State | \$1,091,706 | \$1,207,169 | \$1,207,169 | \$1,444,239 | \$1,444,239 |
| General Revenue | | \$396,334 | \$65,618 | \$67,853 | \$67,853 |
| Total | \$1,133,175 | \$1,624,394 | \$1,293,678 | \$1,531,590 | \$1,529,392 |

| | | | | | |
|--|--|--|--|------------------|--|
| Federal Transportation Grant (2202) | | | | | |
| Intergovernmental-Federal | | | | \$661,000 | |
| Total | | | | \$661,000 | |

| | | | | | |
|--|------------------|--|--|------------------|--|
| Transportation Development Act (2203) | | | | | |
| Intergovernmental-State | \$148,311 | | | \$210,000 | |
| Total | \$148,311 | | | \$210,000 | |

| | | | | | |
|---------------------------------------|------------------|------------------|------------------|------------------|------------------|
| Measure B-Local Streets (2204) | | | | | |
| Sales Tax | \$458,222 | \$442,000 | \$442,000 | \$500,000 | \$500,000 |
| Interest | \$3,719 | | | \$529 | \$354 |
| Total | \$461,941 | \$442,000 | \$442,000 | \$500,529 | \$500,354 |

| | | | | | |
|--|------------------|------------------|------------------|------------------|------------------|
| Measure B-Bike & Ped (2205) | | | | | |
| Sales Tax | \$175,830 | \$170,000 | \$170,000 | \$170,000 | \$170,000 |
| Interest | \$3,267 | | | \$139 | \$875 |
| Total | \$179,097 | \$170,000 | \$170,000 | \$170,139 | \$170,875 |



Revenue Comparison

| Category | Actual 2016-17 | Adopted 2017-18 | Amended 2017-18 | Budget 2018-19 | Forecast 2019-20 |
|--|-------------------|--------------------|--------------------|-------------------|---------------------|
| Transportation for Clean Air (2207) | | | | | |
| Intergovernmental-County | \$75,500 | | \$146,352 | | |
| Total | \$75,500 | | \$146,352 | | |

| | | | | | |
|--|------------------|------------------|------------------|------------------|------------------|
| Vehicle Registration Fee (2212) | | | | | |
| Interest | \$2,338 | \$1,134 | \$1,134 | \$1,972 | \$1,819 |
| Intergovernmental-County | \$276,584 | \$252,000 | \$252,000 | \$250,000 | \$250,000 |
| Total | \$278,922 | \$253,134 | \$253,134 | \$251,972 | \$251,819 |

| | | | | | |
|--|------------------|------------------|------------------|------------------|------------------|
| Measure BB-Local Streets (2214) | | | | | |
| Sales Tax | \$408,414 | \$400,200 | \$400,200 | \$450,000 | \$450,000 |
| Interest | \$6,182 | | | \$342 | \$1,355 |
| Total | \$414,596 | \$400,200 | \$400,200 | \$450,342 | \$451,355 |

| | | | | | |
|---|------------------|------------------|------------------|------------------|------------------|
| Measure BB-Bike & Ped (2215) | | | | | |
| Sales Tax | \$142,487 | \$140,000 | \$140,000 | \$140,000 | \$140,000 |
| Interest | \$1,831 | \$624 | \$624 | \$1,299 | \$2,041 |
| Total | \$144,318 | \$140,624 | \$140,624 | \$141,299 | \$142,041 |

| | | | | | |
|--------------------------------|--------------------|--|--------------------|--|--|
| Measure B Grants (2216) | | | | | |
| Intergovernmental-County | \$4,966,356 | | \$1,300,644 | | |
| Total | \$4,966,356 | | \$1,300,644 | | |

| | | | | | |
|---------------------------------|------------------|--------------------|---------------------|--------------------|------------------|
| Measure BB Grants (2217) | | | | | |
| Intergovernmental-County | \$681,650 | \$3,727,000 | \$13,818,350 | \$1,294,000 | \$200,000 |
| Total | \$681,650 | \$3,727,000 | \$13,818,350 | \$1,294,000 | \$200,000 |

| | | | | | |
|---|--|--|------------------|------------------|------------------|
| Road Maintenance & Rehab Account (RMRA) (2220) | | | | | |
| Interest | | | | \$615 | \$5,902 |
| Intergovernmental-State | | | \$330,716 | \$991,149 | \$992,000 |
| Total | | | \$330,716 | \$991,764 | \$997,902 |



Revenue Comparison

| Category | Actual 2016-17 | Adopted 2017-18 | Amended 2017-18 | Budget 2018-19 | Forecast 2019-20 |
|--------------------------|-------------------|--------------------|--------------------|-------------------|---------------------|
| Measure D (2302) | | | | | |
| Interest | \$3,584 | \$1,948 | \$1,948 | \$3,456 | \$3,042 |
| Intergovernmental-County | \$169,993 | \$134,000 | \$134,000 | \$180,000 | \$180,000 |
| Total | \$173,577 | \$135,948 | \$135,948 | \$183,456 | \$183,042 |

| | | | | | |
|------------------------------------|--------------------|--------------------|--------------------|--------------------|--------------------|
| Garbage Service Fund (2303) | | | | | |
| Interest | \$5,651 | \$668 | \$668 | \$2,434 | \$2,217 |
| Environmental Services | \$3,833,056 | \$4,073,000 | \$4,073,000 | \$4,535,063 | \$4,759,988 |
| Total | \$3,838,707 | \$4,073,668 | \$4,073,668 | \$4,537,497 | \$4,762,205 |

| | | | | | |
|--|------------------|-----------------|-----------------|------------------|-----------------|
| Local Recycling Programs (2304) | | | | | |
| Interest | \$633 | \$715 | \$715 | \$1,222 | \$1,142 |
| Intergovernmental-State | \$126,023 | \$27,000 | \$27,000 | \$190,100 | \$30,100 |
| Intergovernmental-County | | \$3,000 | \$3,000 | | |
| General Revenue | \$1,000 | \$2,000 | \$2,000 | \$1,200 | \$1,000 |
| Total | \$127,656 | \$32,715 | \$32,715 | \$192,522 | \$32,242 |

| | | | | | |
|--|------------------|----------------|----------------|----------------|----------------|
| Storm Water Management (2321, 2323, 2324) | | | | | |
| Interest | \$2,912 | \$3,975 | \$3,975 | \$3,133 | \$2,970 |
| Intergovernmental-State | \$951,837 | | | | |
| Total | \$954,749 | \$3,975 | \$3,975 | \$3,133 | \$2,970 |

| | | | | | |
|---------------------------|----------------|----------------|----------------|----------------|----------------|
| Box Culvert (2322) | | | | | |
| Interest | \$4,028 | \$3,662 | \$3,662 | \$5,011 | \$5,011 |
| Total | \$4,028 | \$3,662 | \$3,662 | \$5,011 | \$5,011 |

| | | | | | |
|---|--|--|--|------------------|------------------|
| Small Business Assistance (2601) | | | | | |
| General Revenue | | | | \$100,000 | \$100,000 |
| Total | | | | \$100,000 | \$100,000 |



Revenue Comparison

| Category | Actual 2016-17 | Adopted 2017-18 | Amended 2017-18 | Budget 2018-19 | Forecast 2019-20 |
|--|-------------------|--------------------|--------------------|-------------------|---------------------|
| Street Light Districts (2701, 2705) | | | | | |
| Special Assessments - Current | \$605,985 | \$586,102 | \$586,102 | \$632,364 | \$641,788 |
| Special Assessments - Prior Year & Penalties | \$6,135 | \$4,050 | \$4,050 | \$5,000 | \$5,000 |
| Interest | \$7,891 | \$4,913 | \$4,913 | \$6,059 | \$6,492 |
| Total | \$620,012 | \$595,065 | \$595,065 | \$643,423 | \$653,280 |

| | | | | | |
|---|------------------|------------------|------------------|------------------|------------------|
| Landscape Districts (2702, 2703, 2704) | | | | | |
| Special Assessments - Current | \$581,223 | \$619,358 | \$619,358 | \$622,664 | \$630,625 |
| Special Assessments - Prior Year & Penalties | \$41,946 | \$1,725 | \$1,725 | \$7,500 | \$7,500 |
| Interest | \$8,759 | \$5,828 | \$5,828 | \$10,309 | \$12,301 |
| Total | \$631,928 | \$626,911 | \$626,911 | \$640,473 | \$650,426 |

| | | | | | |
|-----------------------------------|--|--|----------------|-----------------|-----------------|
| Dublin Crossing CFD (2710) | | | | | |
| Special Assessments - Current | | | \$7,194 | \$25,954 | \$39,274 |
| Interest | | | | \$58 | \$174 |
| Total | | | \$7,194 | \$26,012 | \$39,448 |

| | | | | | |
|-----------------------------------|------------------|------------------|------------------|------------------|------------------|
| Cable TV Facilities (2811) | | | | | |
| Interest | \$5,398 | \$527 | \$527 | \$1,799 | \$3,266 |
| General & Administrative | \$139,718 | \$183,000 | \$183,000 | \$183,000 | \$183,000 |
| Total | \$145,117 | \$183,527 | \$183,527 | \$184,799 | \$186,266 |

| | | | | | |
|---------------------------------------|--------------------|------------------|------------------|------------------|------------------|
| Affordable Housing Fund (2901) | | | | | |
| Interest | \$125,923 | \$98,627 | \$98,627 | \$152,231 | \$143,950 |
| Loan Repayments | \$420,502 | | | | |
| Development Services | \$38,574 | \$38,072 | \$38,072 | \$40,620 | \$40,620 |
| Developer Contribution | \$1,367,445 | \$502,000 | \$502,000 | \$212,813 | |
| Total | \$1,952,445 | \$638,699 | \$638,699 | \$405,664 | \$184,570 |



Revenue Comparison

| Category | Actual 2016-17 | Adopted 2017-18 | Amended 2017-18 | Budget 2018-19 | Forecast 2019-20 |
|-------------------------------------|-------------------|--------------------|--------------------|-------------------|---------------------|
| Noise Mitigation Fund (2902) | | | | | |
| Interest | \$220 | \$60 | \$60 | \$158 | \$213 |
| Developer Contribution | \$8,280 | \$3,068 | \$3,068 | \$1,720 | \$1,583 |
| Total | \$8,500 | \$3,128 | \$3,128 | \$1,878 | \$1,796 |

| | | | | | |
|---|-----------------|-----------------|------------------|-----------------|-----------------|
| Community Development Block Grant (2903) | | | | | |
| Intergovernmental-Federal | \$93,532 | \$82,202 | \$100,334 | \$98,062 | \$86,381 |
| Total | \$93,532 | \$82,202 | \$100,334 | \$98,062 | \$86,381 |

| | | | | | |
|--|------------------|--|------------------|--|--|
| HCD Housing Related Park Grant (2904) | | | | | |
| Intergovernmental-State | \$166,575 | | \$232,075 | | |
| Total | \$166,575 | | \$232,075 | | |

| | | | | | |
|--------------------------|--|--|--------------------|--|--|
| CIP Funds (3000s) | | | | | |
| General Revenue | | | \$2,408,320 | | |
| Total | | | \$2,408,320 | | |

| | | | | | |
|--------------------------------------|---------------------|--------------------|--------------------|--------------------|--------------------|
| Public Facilities Fee (4100s) | | | | | |
| Interest | \$346,476 | \$153,956 | \$153,956 | \$116,786 | \$71,920 |
| Other Finance Sources | \$5,450,042 | | | | |
| Developer Contribution | \$10,449,460 | \$7,603,560 | \$9,583,560 | \$3,843,611 | \$3,091,079 |
| Total | \$16,245,979 | \$7,757,516 | \$9,737,516 | \$3,960,397 | \$3,162,999 |

| | | | | | |
|-------------------------------|------------------|--|------------------|------------------|-----------------|
| Fire Impact Fee (4201) | | | | | |
| Interest | | | | \$2,188 | \$2,385 |
| Developer Contribution | \$167,349 | | \$160,000 | \$125,129 | \$64,128 |
| Total | \$167,349 | | \$160,000 | \$127,317 | \$66,513 |



Revenue Comparison

| Category | Actual 2016-17 | Adopted 2017-18 | Amended 2017-18 | Budget 2018-19 | Forecast 2019-20 |
|-----------------------------------|--------------------|--------------------|--------------------|--------------------|---------------------|
| Traffic Impact Fee (4300s) | | | | | |
| Interest | \$267,057 | \$167,027 | \$167,027 | \$254,644 | \$204,147 |
| General Revenue | | | \$1,140,000 | | |
| Developer Contribution | \$6,498,586 | \$1,778,751 | \$2,733,751 | \$1,937,734 | \$984,461 |
| Total | \$6,765,642 | \$1,945,778 | \$4,040,778 | \$2,192,378 | \$1,188,608 |

| | | | | | |
|------------------------------------|------------------|--------------------|--------------------|--------------------|--------------------|
| Dublin Crossing Fund (4401) | | | | | |
| Interest | \$152,529 | \$23,141 | \$23,141 | \$109,619 | \$83,119 |
| General Revenue | \$99,290 | | | | |
| Community Benefit Payments | | \$3,000,000 | \$3,000,000 | \$1,000,000 | \$1,000,000 |
| Total | \$251,820 | \$3,023,141 | \$3,023,141 | \$1,109,619 | \$1,083,119 |

| | | | | | |
|------------------------------------|------------------|------------------|------------------|------------------|------------------|
| Vehicles Replacement (6105) | | | | | |
| Interest | \$36,551 | \$25,732 | \$25,732 | \$29,834 | \$24,267 |
| Internal Service Charges | \$528,048 | \$520,509 | \$520,509 | \$496,612 | \$526,265 |
| General Revenue | \$28,495 | | | | |
| Total | \$593,093 | \$546,241 | \$546,241 | \$526,446 | \$550,532 |

| | | | | | |
|--------------------------------------|------------------|------------------|------------------|------------------|------------------|
| Facilities Replacement (6205) | | | | | |
| Interest | \$70,225 | \$62,278 | \$62,278 | \$77,251 | \$79,200 |
| Internal Service Charges | \$317,676 | \$298,775 | \$298,775 | \$231,339 | \$220,593 |
| General Revenue | \$62 | | | | |
| Total | \$387,962 | \$361,053 | \$361,053 | \$308,590 | \$299,793 |

| | | | | | |
|-------------------------------------|------------------|------------------|------------------|--------------------|------------------|
| Equipment Replacement (6305) | | | | | |
| Interest | \$43,294 | \$36,046 | \$36,046 | \$47,787 | \$51,799 |
| Internal Service Charges | \$840,672 | \$938,028 | \$938,028 | \$957,914 | \$846,984 |
| Total | \$883,966 | \$974,074 | \$974,074 | \$1,005,701 | \$898,783 |



Revenue Comparison

| Category | Actual 2016-17 | Adopted 2017-18 | Amended 2017-18 | Budget 2018-19 | Forecast 2019-20 |
|--------------------------|--------------------|--------------------|--------------------|--------------------|---------------------|
| IT Fund (6605) | | | | | |
| Interest | \$18,207 | | | \$14,775 | \$10,620 |
| Internal Service Charges | \$1,439,856 | \$1,422,119 | \$1,422,119 | \$1,494,688 | \$1,575,245 |
| General Revenue | \$22,248 | | | | |
| Total | \$1,480,311 | \$1,422,119 | \$1,422,119 | \$1,509,463 | \$1,585,865 |

| | | | | | |
|------------------------------|--------------------|--------------------|--------------------|--------------------|--------------------|
| Retiree Health (6901) | | | | | |
| Interest | \$1,376 | \$1,002 | \$1,002 | \$352 | \$352 |
| Internal Service Charges | \$1,573,886 | \$1,645,152 | \$1,645,152 | \$1,029,193 | \$1,013,759 |
| General Revenue | \$610,662 | \$790,020 | \$790,020 | \$799,660 | \$897,600 |
| Total | \$2,185,924 | \$2,436,174 | \$2,436,174 | \$1,829,205 | \$1,911,711 |

| | | | | | |
|-------------------------------------|------------------|------------------|------------------|--|--|
| PERS Side Fund Payoff (6951) | | | | | |
| General & Administrative | \$390,333 | \$200,000 | \$159,616 | | |
| Total | \$390,333 | \$200,000 | \$159,616 | | |

| | | | | | |
|---|------------------|------------------|------------------|------------------|--|
| Energy Efficiency Capital Lease (7101) | | | | | |
| Interest | \$913 | | | | |
| General & Administrative | \$565,976 | \$581,881 | \$581,881 | \$510,936 | |
| Total | \$566,890 | \$581,881 | \$581,881 | \$510,936 | |

| | | | | | |
|--------------------|----------------------|----------------------|----------------------|----------------------|----------------------|
| Grand Total | \$132,797,415 | \$116,084,492 | \$137,420,645 | \$113,341,775 | \$109,838,682 |
|--------------------|----------------------|----------------------|----------------------|----------------------|----------------------|

*Excludes Agency Funds and Transfers In



Human Services Grants Program

Figure 71| GRANTS FOR FISCAL YEAR 2018-19

| General Fund | City Council Approved Funding |
|---|-------------------------------|
| Chabot-Las Positas Community College District/Tri Valley One Stop Career Center - Back-to-Work Dublin | \$12,025 |
| Chabot-Las Positas Community College District/Tri Valley One Stop Career Center - Dublin VITA Grant 2018-19 | \$6,700 |
| Child Care Links - Early Literacy Diaper Pantry / Car Seat Program | \$8,525 |
| CityServe of the Tri-Valley - CityServe of the Tri-Valley | \$14,360 |
| Community Resources for Independent Living - Independent Living, Housing & Employment Services for People with Disabilities | \$9,360 |
| Deaf Counseling Advocacy and Referral Agency (DCARA) - Deaf Access Services | \$9,025 |
| Easter Seals Bay Area - Easter Seals Kaleidoscope | \$12,695 |
| Eden I&R, Inc. - 2-1-1 Alameda County Communication System | \$10,000 |
| Hope Hospice, Inc. - Grief Support Center and Hospice Volunteer Program | \$14,860 |
| Legal Assistance for Seniors - Legal Services, Medicare Counseling and Education for Dublin Seniors | \$7,000 |
| Senior Support Program of the Tri Valley - Case Management | \$13,200 |
| Tri-Valley Haven - Domestic Violence Services Program | \$1,625 |
| Tri-Valley Haven - Homeless Services Program | \$10,625 |
| Subtotal | \$130,000 |



Human Grants Program

| CDBG Funds | City Council Approved Funding |
|--|-------------------------------|
| Axis Community Health - Facility Project Loan Obligation | \$15,962 |
| Axis Community Health - Phase II Dental Capital Project | \$25,000 |
| CALICO Center - Dublin Child Abuse Intervention | \$10,000 |
| Community Resources for Independent Living - Roof Replacement | \$5,000 |
| Open Heart Kitchen - Dublin Meal Programs | \$22,500 |
| Spectrum Community Services - Meals on Wheels for Dublin's Homebound Elderly | \$13,000 |
| Subtotal | \$91,462 |
| Affordable Housing Fund | |
| Tri-Valley Haven - Domestic Violence Services Program | \$8,000 |
| Subtotal | \$8,000 |
| Grand Total | \$229,462 |



Position Allocation Plan

Summary by Department

| Department | Actual 2016-17 | Adopted 2017-18 | Amended 2017-18 | Budget 2018-19 | Forecast 2019-20 | 2018-19 vs 2017-18 |
|--------------------------------|-------------------|--------------------|--------------------|-------------------|---------------------|-----------------------|
| City Manager Office | | | | | | |
| City Positions | 7.84 | 7.84 | 8.84 | 9.45 | 9.45 | 0.61 |
| Total | 7.84 | 7.84 | 8.84 | 9.45 | 9.45 | 0.61 |
| City Clerk | | | | | | |
| City Positions | 3.00 | 3.00 | 3.00 | 2.50 | 2.50 | (0.50) |
| Total | 3.00 | 3.00 | 3.00 | 2.50 | 2.50 | (0.50) |
| Human Resources | | | | | | |
| City Positions | 2.50 | 2.50 | 2.50 | 3.25 | 3.25 | 0.75 |
| Total | 2.50 | 2.50 | 2.50 | 3.25 | 3.25 | 0.75 |
| Administrative Services | | | | | | |
| City Positions | 12.00 | 12.00 | 12.00 | 12.00 | 12.00 | |
| Total | 12.00 | 12.00 | 12.00 | 12.00 | 12.00 | |
| Non-Departmental | | | | | | |
| City Positions | 0.66 | 0.66 | 0.66 | 0.60 | 0.60 | (0.06) |
| Total | 0.66 | 0.66 | 0.66 | 0.60 | 0.60 | (0.06) |
| Community Development | | | | | | |
| City Positions | 19.95 | 19.95 | 19.95 | 19.65 | 19.65 | (0.30) |
| Contract Positions | 9.69 | 10.48 | 10.48 | 10.63 | 8.84 | 0.15 |
| Total | 29.64 | 30.43 | 30.43 | 30.28 | 28.49 | (0.15) |
| Fire Department | | | | | | |
| City Positions | 1.00 | 1.00 | 1.00 | 1.00 | 1.00 | |
| Contract Positions | 38.59 | 38.59 | 38.59 | 38.58 | 38.58 | (0.01) |
| Total | 39.59 | 39.59 | 39.59 | 39.58 | 39.58 | (0.01) |



Position Allocation Plan

Summary by Department

| Department | Actual 2016-17 | Adopted 2017-18 | Amended 2017-18 | Budget 2018-19 | Forecast 2019-20 | 2018-19 vs 2017-18 |
|---------------------------------------|-------------------|--------------------|--------------------|-------------------|---------------------|-----------------------|
| Police Department | | | | | | |
| City Positions | 4.00 | 4.00 | 4.00 | 4.00 | 4.00 | |
| Contract Positions | 57.00 | 59.00 | 59.00 | 61.00 | 61.00 | 2.00 |
| Total | 61.00 | 63.00 | 63.00 | 65.00 | 65.00 | 2.00 |
| Parks & Community Services | | | | | | |
| City Positions | 24.60 | 24.60 | 24.60 | 23.10 | 23.10 | (1.50) |
| Total | 24.60 | 24.60 | 24.60 | 23.10 | 23.10 | (1.50) |
| Public Works | | | | | | |
| City Positions | 19.45 | 19.45 | 18.45 | 18.45 | 18.45 | |
| Contract Positions | 34.67 | 39.54 | 39.54 | 39.54 | 39.54 | |
| Total | 54.12 | 58.99 | 57.99 | 57.99 | 57.99 | |
| City Employees | 95.00 | 95.00 | 95.00 | 94.00 | 94.00 | (1.00) |
| Contract Employees | 139.95 | 147.61 | 147.61 | 149.75 | 147.96 | 2.14 |
| TOTAL CITY & CONTRACT | 234.95 | 242.61 | 242.61 | 243.75 | 241.96 | 1.14 |

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



Position Allocation Plan

City Positions

| Department / Classification | Actual 2016-17 | Adopted 2017-18 | Amended 2017-18 | Budget 2018-19 | Forecast 2019-20 | 2018-19 vs 2017-18 |
|---|-------------------|--------------------|--------------------|-------------------|---------------------|-----------------------|
| City Manager Office | | | | | | |
| City Manager | 1.00 | 1.00 | 1.00 | 1.00 | 1.00 | |
| Assistant City Manager | 1.00 | 1.00 | 1.00 | 1.00 | 1.00 | |
| Administrative Technician | | 0.50 | 0.50 | 0.50 | 0.50 | |
| Assistant to the City Manager | 0.34 | 0.34 | 0.34 | 0.75 | 0.75 | 0.41 |
| Economic Dev Dir/PIO | 1.00 | 1.00 | 1.00 | 1.00 | 1.00 | |
| Executive Aide | 1.00 | 1.00 | | | | |
| Management Analyst I | 1.00 | | 1.00 | 1.00 | 1.00 | |
| Management Analyst II (Limited Term) | 1.00 | 2.00 | 2.00 | 1.70 | 1.70 | (0.30) |
| Office Assistant I | | | 1.00 | 0.50 | 0.50 | (0.50) |
| Senior Office Assistant | 1.50 | 1.00 | 1.00 | 1.00 | 1.00 | |
| Special Projects Manager (Limited Term) | | | | 1.00 | 1.00 | 1.00 |
| Total - City Manager Office | 7.84 | 7.84 | 8.84 | 9.45 | 9.45 | 0.61 |

| | | | | | | |
|-----------------------------------|-------------|-------------|-------------|-------------|-------------|---------------|
| City Clerk | | | | | | |
| City Clerk/Records Manager | 1.00 | 1.00 | 1.00 | 1.00 | 1.00 | |
| Deputy City Clerk | 1.00 | 1.00 | 1.00 | 1.00 | 1.00 | |
| Office Assistant I | | | | 0.50 | 0.50 | 0.50 |
| Office Assistant I (Limited Term) | 1.00 | 1.00 | 1.00 | | | (1.00) |
| Total - City Clerk | 3.00 | 3.00 | 3.00 | 2.50 | 2.50 | (0.50) |

| | | | | | | |
|--------------------------------|-------------|-------------|-------------|-------------|-------------|-------------|
| Human Resources | | | | | | |
| Human Resources Director | 1.00 | 1.00 | 1.00 | 0.75 | 0.75 | (0.25) |
| Administrative Technician | | 0.50 | 0.50 | 1.50 | 1.50 | 1.00 |
| Management Analyst II | 1.00 | 1.00 | 1.00 | 1.00 | 1.00 | |
| Senior Office Assistant | 0.50 | | | | | |
| Total - Human Resources | 2.50 | 2.50 | 2.50 | 3.25 | 3.25 | 0.75 |



Position Allocation Plan

City Positions

| Department / Classification | Actual 2016-17 | Adopted 2017-18 | Amended 2017-18 | Budget 2018-19 | Forecast 2019-20 | 2018-19 vs 2017-18 |
|--|-------------------|--------------------|--------------------|-------------------|---------------------|-----------------------|
| Administrative Services | | | | | | |
| Administrative Services Director | 1.00 | 1.00 | 1.00 | 1.00 | 1.00 | |
| Accountant | 1.00 | 1.00 | 1.00 | 1.00 | 1.00 | |
| Administrative Aide | | 1.00 | 1.00 | 1.00 | 1.00 | |
| Administrative Technician | 1.00 | | | | | |
| Asst. Admin. Services Dir./Budget | 1.00 | 1.00 | 1.00 | 1.00 | 1.00 | |
| Budget Analyst | | | 1.00 | 1.00 | 1.00 | |
| Finance Technician I/II | 2.00 | 1.00 | 1.00 | 1.00 | 1.00 | |
| Financial Analyst | 1.00 | 1.00 | 1.00 | 0.90 | 0.90 | (0.10) |
| GIS Coordinator | 1.00 | 1.00 | | | | |
| Information Systems Manager | 1.00 | 1.00 | 1.00 | 1.00 | 1.00 | |
| Information Systems Technician II | 2.00 | 2.00 | 1.00 | 1.00 | 1.00 | |
| Network Systems Coordinator | | | 1.00 | 1.00 | 1.00 | |
| Office Assistant II | | | | 0.10 | 0.10 | 0.10 |
| Senior Accountant | 1.00 | 1.00 | 1.00 | 1.00 | 1.00 | |
| Senior Finance Technician | | 1.00 | 1.00 | 1.00 | 1.00 | |
| Total - Administrative Services | 12.00 | 12.00 | 12.00 | 12.00 | 12.00 | |
| Non-Departmental | | | | | | |
| Assistant to the City Manager | 0.66 | 0.66 | 0.66 | 0.25 | 0.25 | (0.41) |
| Financial Analyst | | | | 0.10 | 0.10 | 0.10 |
| Human Resources Director | | | | 0.25 | 0.25 | 0.25 |
| Total - Non-Departmental | 0.66 | 0.66 | 0.66 | 0.60 | 0.60 | (0.06) |



Position Allocation Plan

City Positions

| Department / Classification | Actual 2016-17 | Adopted 2017-18 | Amended 2017-18 | Budget 2018-19 | Forecast 2019-20 | 2018-19 vs 2017-18 |
|--------------------------------------|-------------------|--------------------|--------------------|-------------------|---------------------|-----------------------|
| Community Development | | | | | | |
| Community Development Director | 1.00 | 1.00 | 1.00 | 1.00 | 1.00 | |
| Administrative Aide | 1.00 | 1.00 | 1.00 | 1.00 | 1.00 | |
| Administrative Technician | 1.00 | 1.00 | 1.00 | 1.00 | 1.00 | |
| Assistant Planner | 1.00 | 1.00 | 1.00 | 1.00 | 1.00 | |
| Associate Planner | 1.00 | 1.00 | 1.00 | 1.00 | 1.00 | |
| Asst. Director of Community Dev. | 1.00 | 1.00 | 1.00 | 1.00 | 1.00 | |
| Chief Building Official | 1.00 | 1.00 | 1.00 | 1.00 | 1.00 | |
| Housing Specialist | 1.00 | 1.00 | 1.00 | 1.00 | 1.00 | |
| Management Analyst I | 0.50 | 0.50 | 0.50 | | | (0.50) |
| Management Analyst II | | | | 0.30 | 0.30 | 0.30 |
| Office Assistant II | 2.45 | 2.45 | 2.45 | 2.35 | 2.35 | (0.10) |
| Permit Technician | 2.00 | 1.00 | 1.00 | 1.00 | 1.00 | |
| Permit Technician (Limited Term) | | 1.00 | 1.00 | 1.00 | 1.00 | |
| Plan Check Engineer | 1.00 | 1.00 | 1.00 | 1.00 | 1.00 | |
| Plans Examiner | 1.00 | 1.00 | 1.00 | 1.00 | 1.00 | |
| Principal Planner | 1.00 | 1.00 | 1.00 | 1.00 | 1.00 | |
| Senior Code Enforcement Officer | 1.00 | 1.00 | 1.00 | 1.00 | 1.00 | |
| Senior Office Assistant | 1.00 | 1.00 | 1.00 | 1.00 | 1.00 | |
| Senior Planner | 1.00 | 1.00 | 1.00 | 1.00 | 1.00 | |
| Senior Planner (Limited Term) | 1.00 | 1.00 | 1.00 | 1.00 | 1.00 | |
| Total - Community Development | 19.95 | 19.95 | 19.95 | 19.65 | 19.65 | (0.30) |
| Fire Department | | | | | | |
| Office Assistant II | 1.00 | 1.00 | 1.00 | 1.00 | 1.00 | |
| Total - Fire Department | 1.00 | 1.00 | 1.00 | 1.00 | 1.00 | |
| Police Department | | | | | | |
| Administrative Aide | 2.00 | 2.00 | 2.00 | 2.00 | 2.00 | |
| Office Assistant II | 2.00 | 2.00 | 2.00 | 2.00 | 2.00 | |
| Total - Police Department | 4.00 | 4.00 | 4.00 | 4.00 | 4.00 | |



Position Allocation Plan

City Positions

| Department / Classification | Actual 2016-17 | Adopted 2017-18 | Amended 2017-18 | Budget 2018-19 | Forecast 2019-20 | 2018-19 vs 2017-18 |
|---|-------------------|--------------------|--------------------|-------------------|---------------------|-----------------------|
| Parks & Community Services | | | | | | |
| Parks & Community Svcs Director | 1.00 | 1.00 | 1.00 | 1.00 | 1.00 | |
| Administrative Technician | 1.00 | 1.00 | 1.00 | | | (1.00) |
| Asst. Parks & Comm Services Dir. | 1.00 | 1.00 | 1.00 | 1.00 | 1.00 | |
| Cultural Arts & Heritage Manager | 1.00 | 1.00 | 1.00 | 1.00 | 1.00 | |
| Graphic Design & Comm Coord. | 1.00 | 1.00 | 1.00 | 1.00 | 1.00 | |
| Heritage Center Director | 1.00 | 1.00 | 1.00 | 1.00 | 1.00 | |
| Management Analyst I | 0.50 | 0.50 | 0.50 | 1.00 | 1.00 | 0.50 |
| Office Assistant I/II | 2.10 | 2.10 | 1.10 | 1.10 | 1.10 | |
| Parks & Comm Svcs Business Mgr | 1.00 | 1.00 | 1.00 | | | (1.00) |
| Recreation Coordinator | 6.00 | 6.00 | 6.00 | 6.00 | 6.00 | |
| Recreation Manager | | | 1.00 | 1.00 | 1.00 | |
| Recreation Supervisor | 5.00 | 5.00 | 3.00 | 3.00 | 3.00 | |
| Recreation Technician | 2.00 | 2.00 | 3.00 | 4.00 | 4.00 | 1.00 |
| Senior Office Assistant | 2.00 | 2.00 | 3.00 | 2.00 | 2.00 | (1.00) |
| Total - Parks & Community Services | 24.60 | 24.60 | 24.60 | 23.10 | 23.10 | (1.50) |



Position Allocation Plan

City Positions

| Department / Classification | Actual 2016-17 | Adopted 2017-18 | Amended 2017-18 | Budget 2018-19 | Forecast 2019-20 | 2018-19 vs 2017-18 |
|--|-------------------|--------------------|--------------------|-------------------|---------------------|-----------------------|
| Public Works | | | | | | |
| Public Works Director | 1.00 | 1.00 | 1.00 | 1.00 | 1.00 | |
| Administrative Aide | 1.00 | 1.00 | 1.00 | 1.00 | 1.00 | |
| Assistant Civil Engineer | 1.00 | 1.00 | | | | |
| Assistant Public Works Dir/City Engineer | 1.00 | 1.00 | 1.00 | 1.00 | 1.00 | |
| Associate Civil Engineer | 1.00 | 1.00 | 2.00 | 2.00 | 2.00 | |
| Capital Improvement Program Manager | | 1.00 | 1.00 | 1.00 | 1.00 | |
| Environmental Coordinator | 1.00 | 1.00 | 1.00 | 1.00 | 1.00 | |
| Environmental Technician | 1.00 | 1.00 | 1.00 | 1.00 | 1.00 | |
| Facilities Development Manager | 1.00 | | | | | |
| Management Analyst II | 1.00 | 1.00 | 1.00 | 1.00 | 1.00 | |
| Office Assistant II | 1.45 | 1.45 | 1.45 | 1.45 | 1.45 | |
| Parks & Facilities Dev. Coordinator | 1.00 | 1.00 | 1.00 | 1.00 | 1.00 | |
| Parks & Facilities Dev. Coordinator (Limited Term) | 1.00 | 1.00 | 1.00 | 1.00 | 1.00 | |
| Public Works Inspector | 2.00 | 2.00 | | | | |
| Public Works Manager (Maint) | 1.00 | 1.00 | 1.00 | 1.00 | 1.00 | |
| Public Works Trans/Ops Manager | 1.00 | 1.00 | 1.00 | 1.00 | 1.00 | |
| Senior Civil Engineer | 2.00 | 2.00 | 2.00 | 2.00 | 2.00 | |
| Senior Office Assistant | 1.00 | 1.00 | 1.00 | 1.00 | 1.00 | |
| Senior Public Works Inspector | | | 1.00 | 1.00 | 1.00 | |
| Total - Public Works | 19.45 | 19.45 | 18.45 | 18.45 | 18.45 | |
| GRAND TOTAL - CITY POSITIONS | 95.00 | 95.00 | 95.00 | 94.00 | 94.00 | (1.00) |



Position Allocation Plan

Contract Positions

| Department / Classification | Actual 2016-17 | Adopted 2017-18 | Amended 2017-18 | Budget 2018-19 | Forecast 2019-20 | 2018-19 vs 2017-18 |
|--------------------------------------|-------------------|--------------------|--------------------|-------------------|---------------------|-----------------------|
| Community Development | | | | | | |
| Building & Safety | | | | | | |
| Building Inspector | 8.34 | 9.20 | 9.20 | 9.60 | 7.76 | 0.40 |
| Plan Checker | 1.35 | 1.28 | 1.28 | 1.03 | 1.08 | (0.25) |
| Total - Community Development | 9.69 | 10.48 | 10.48 | 10.63 | 8.84 | 0.15 |

| | | | | | | |
|---|--------------|--------------|--------------|--------------|--------------|---------------|
| Fire Department (Alameda County) | | | | | | |
| CERT Coordinator | 0.13 | 0.13 | 0.13 | 0.13 | 0.13 | |
| Code Compliance Officer | 1.00 | 1.00 | 1.00 | 1.00 | 1.00 | |
| Deputy Fire Marshal | 1.00 | 1.00 | 1.00 | 1.00 | 1.00 | |
| Emergency Prepared. Assistant | 0.07 | 0.07 | 0.07 | 0.06 | 0.06 | (0.01) |
| Emergency Prepared. Manager | 0.13 | 0.13 | 0.13 | 0.13 | 0.13 | |
| Fire Captain | 12.00 | 12.00 | 12.00 | 12.00 | 12.00 | |
| Fire Engineer | 12.00 | 12.00 | 12.00 | 12.00 | 12.00 | |
| Fire Marshal | 0.13 | 0.13 | 0.13 | 0.13 | 0.13 | |
| Firefighter/Paramedic | 12.00 | 12.00 | 12.00 | 12.00 | 12.00 | |
| Plans Checker | 0.13 | 0.13 | 0.13 | 0.13 | 0.13 | |
| Total- Fire Department | 38.59 | 38.59 | 38.59 | 38.58 | 38.58 | (0.01) |



Position Allocation Plan

Contract Positions

| Department / Classification | Actual 2016-17 | Adopted 2017-18 | Amended 2017-18 | Budget 2018-19 | Forecast 2019-20 | 2018-19 vs 2017-18 |
|---|-------------------|--------------------|--------------------|-------------------|---------------------|-----------------------|
| Police Department (Alameda County) | | | | | | |
| Commander | 1.00 | 1.00 | 1.00 | 1.00 | 1.00 | |
| Captain | 1.00 | 1.00 | 1.00 | 1.00 | 1.00 | |
| Lieutenant | 2.00 | 2.00 | 2.00 | 2.00 | 2.00 | |
| Sergeant - Training | 1.00 | 1.00 | 1.00 | 1.00 | 1.00 | |
| Sergeant - Patrol | 4.00 | 4.00 | 4.00 | 4.00 | 4.00 | |
| Sergeant - Investigations | 2.00 | 2.00 | 2.00 | 2.00 | 2.00 | |
| Sergeant - Traffic | 1.00 | 1.00 | 1.00 | 1.00 | 1.00 | |
| Sergeant - Crime Prevention | 1.00 | 1.00 | 1.00 | 1.00 | 1.00 | |
| Officer - Patrol | 27.00 | 29.00 | 29.00 | 30.00 | 30.00 | 1.00 |
| Officer - Investigations | 6.00 | 6.00 | 6.00 | 7.00 | 7.00 | 1.00 |
| Officer - Traffic | 3.00 | 3.00 | 3.00 | 3.00 | 3.00 | |
| Officer - Crime Prevention | 2.00 | 2.00 | 2.00 | 2.00 | 2.00 | |
| Officer - School | 2.00 | 2.00 | 2.00 | 2.00 | 2.00 | |
| Sheriff's Technician | 4.00 | 4.00 | 4.00 | 4.00 | 4.00 | |
| Total - Police Department | 57.00 | 59.00 | 59.00 | 61.00 | 61.00 | 2.00 |
| Public Works (MCE) | | | | | | |
| Maintenance Superintendent | 1.00 | 1.00 | 1.00 | 1.00 | 1.00 | |
| Maintenance Supervisor | 1.00 | 1.00 | 1.00 | 1.00 | 1.00 | |
| Landscape Foreman | 2.70 | 2.70 | 2.70 | 2.70 | 2.70 | |
| Landscape Laborer I | 9.43 | 10.31 | 10.31 | 10.31 | 10.31 | |
| Landscape Laborer II | 5.96 | 7.26 | 7.26 | 7.26 | 7.26 | |
| Landscape Laborer III | 14.58 | 17.27 | 17.27 | 17.27 | 17.27 | |
| Total - Public Works | 34.67 | 39.54 | 39.54 | 39.54 | 39.54 | |
| GRAND TOTAL - CONTRACT POSITIONS | 139.95 | 147.61 | 147.61 | 149.75 | 147.96 | 2.14 |



Fiscal Year 2018-19 Appropriations Limit

(Based on Fiscal Year 2017-18 Limit Adopted By City Council Resolution No. 54-17)

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 2018-19 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 2018-19 the City of Dublin population growth of 4.66% was larger than the Alameda County population growth of 0.84% (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 3.67%. The change in the assessed valuation compares the total change in assessed valuation to the amount related strictly to non-residential improvements, in April 2018, the Alameda County Assessor provided data related to FY 2017-18 changes in assessed valuation attributable to Non-Residential New Construction. The amount of the increase was \$40,353,200, or 3.81%. Therefore, the City of Dublin elected to use the change in non-residential assessed valuation.

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 2018-19 Appropriations Limit is \$341,825,370, as shown on the following page, while the FY 2018-19 Budget contains appropriations of \$64,922,904 that would be categorized as funded by proceeds of taxes. Therefore, the City’s appropriations subject to the Gann Limit are \$276,902,466 below the allowed amount calculated for FY 2018-19.



CALCULATION OF FISCAL YEAR 2018-19 APPROPRIATIONS LIMIT

(Based on Fiscal Year 2017-18 Limit)

A. Selection of Optional Factors

1. Change in Population – City vs. County.

| Factors | 1/1/2018 | 1/1/2017 | % Increase |
|----------------------|-----------|-----------|--------------|
| a. City of Dublin | 61,514 | 58,777 | 4.66% |
| b. County of Alameda | 1,656,996 | 1,643,219 | 0.84% |

The City selected Factor 1a. City of Dublin population growth 4.66%

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

| Factors | % Change |
|---|--------------|
| a. Change in State per Capita Personal Income | 3.67% |
| b. Change in Non Residential Assessed Valuation | 3.81% |

The City selected Factor 2b. Change in Non-Residential Assessed Valuation 3.81%.

B. FY2018-19 Growth Adjustment Factor

Calculation of factor for FY2018-19 = X*Y = 1.0466*1.0381 = **1.0865**

$$X = \frac{\text{Selected Factor \#1} + 100}{100} = \frac{4.66 + 100}{100} = 1.0466$$

$$Y = \frac{\text{Selected Factor \#2} + 100}{100} = \frac{3.81 + 100}{100} = 1.0381$$

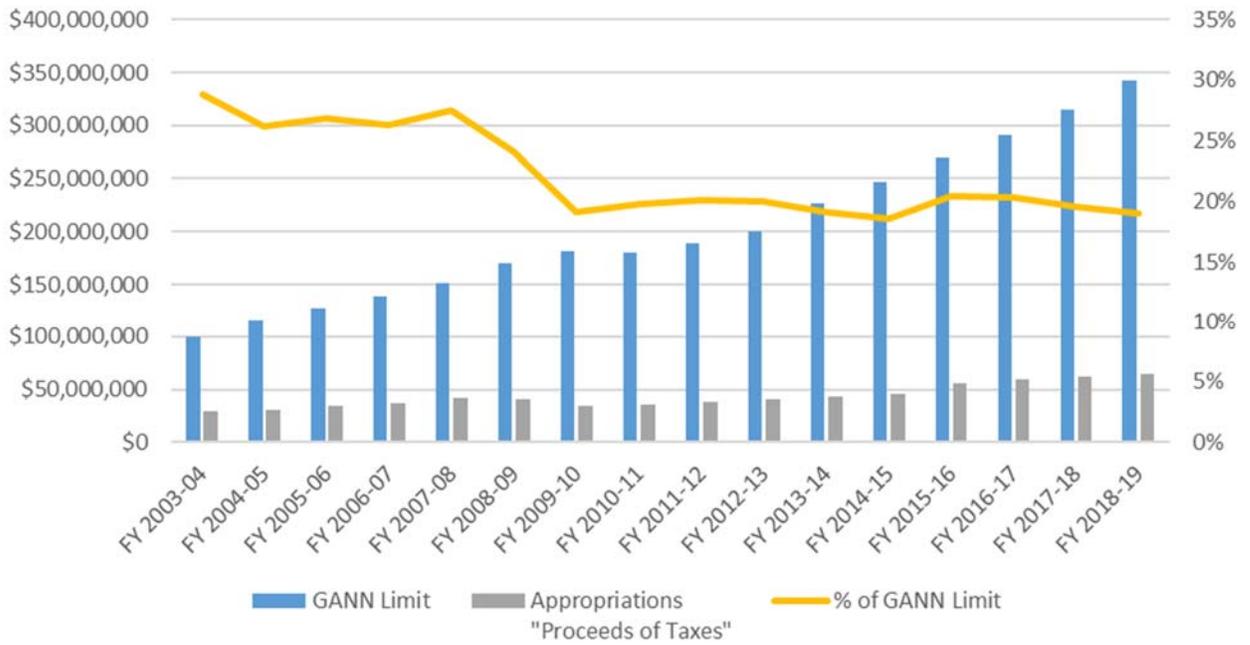
C. Calculation of Appropriations Limit

| | | |
|--|---|----------------------|
| Fiscal Year 2017-18 Appropriations Limit | | \$314,611,477 |
| Fiscal Year 2018-19 Adjustment Factor | x | <u>1.0865</u> |
| Fiscal Year 2018-19 Appropriations Limit | | \$341,825,370 |



GANN LIMIT TRENDS

TRENDS



Fund Balance and Reserves Policy

General Fund and Other Governmental Funds

(Updated June 2015)

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

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

A. POLICY OBJECTIVES

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

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

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

B. CLASSIFICATION OF FUND BALANCES

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

I. Non-spendable Fund Balance

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

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



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

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

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

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

II. Restricted Fund Balance

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

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

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

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

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

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

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

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

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

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

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



III. Committed Fund Balance

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

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

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

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

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

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

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

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

One Time Initiatives: The City Council recognizes that there may be fluctuations in revenues and expenditures over time. Periodically the Council may determine that funds are best set-aside to address certain one-time



initiatives within the operating and/or capital budget. The expenditure is to be identified as a specific appropriation made by the City Council.

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

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

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

IV. Assigned Fund Balance

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

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

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

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

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

Carry-Over Fiscally Responsible Adjustment: In any year that an appropriation was made to the contingency For Fiscally Responsible Adjustment the unused fund balance may be assigned as a carry-over for personnel costs. The City Manager or his/her designee may assign fund balance representing the unexpended funds.



These funds are available for authorized appropriations in the subsequent year in conformance with personnel policies and procedures.

Catastrophic Facility / Infrastructure Loss & City Business Recovery: The City Council recognizes the importance to maintain funds to recover from a catastrophic loss which are unexpected and incur more than \$500,000 in expenses to public facilities and infrastructure. This may also be used for short-term recovery and business operations following a catastrophic loss pending the reimbursement from insurance or grants to the extent that they are available. The balance is established in the General Fund and the expenditure shall be made only by City Council appropriation, which shall include a special emergency appropriation. The target established for the maximum balance in this category is an amount equal to 15% of the reported book value of the City owned Buildings and Improvements recorded as Capital assets.

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

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

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

IV. Unassigned Fund Balance (General Fund Only)

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

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



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

C. CHANGES IN GENERAL FUND RESOURCES

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

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

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

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



Glossary/Index

| Term | Description | Page# |
|---|---|-------------|
| Amended Budget | The increase or decrease of the amount budgeted for a program or account code. | B-5 |
| Appropriation | The amount of money that has been designated for specific purposes and approved by the City Council. A legal authorization granted by the City Council to expend monies, and incur obligations for specific purposes. | B-6 |
| Appropriations Limit | Local agencies are subject to annual spending limits. The limit applies only to tax revenues. | K-27 |
| Annual Required Contribution (ARC) | The annual amount that is needed to pay for retiree benefits. | I-6 |
| Assessment District | A defined area of land that will be benefitted by the acquisition, construction, or maintenance of a public improvement; it is not a separate governmental entity. | D-1 |
| Budget | The plan of expenditures and revenues for a specific period. | B-1 |
| Budget Deficit | The gap between revenue and expenditures; a deficit occurs when expenditures are greater than revenues. | B-2 |
| Capital Expenditures | Expenditures that are used to improve the infrastructure of the City. | G-1 |
| Capital Outlay | One time expenditures for the purchase of furniture, equipment, or vehicles. | B-6 |
| Capital Improvement Program (CIP) | Program used for City infrastructure improvement projects. The CIP appropriations are approved by the City Council in a separate document. | B-4 |
| Charge for Services | These are fees and charges that are imposed for services and facilities provided, such as recreational classes or plan checking. Use of the revenue is limited to paying for the service for which the fees are collected, but may include overhead, capital improvements, or debt service. | K-4 |
| Community Development Block Grant (CDBG) | This is a grant from the Federal Department of Housing and Urban Development (HUD). The funds are used to support programs such as housing programs, and grants to nonprofit agencies providing social services. | D-3 |
| Development Impact Fees | These are fees which may be imposed on new construction to pay for improvements and facilities required to serve the new development and to reduce the impacts of new development on the community. For example, they may pay for streets, sewers, parks and schools. They may not be used for day-to-day operating expenses. | B-5 |
| Equipment Replacement | An internal service fund that is used to set aside funds for future equipment purchases. Charges are made to the department and the money is placed into the equipment replacement fund. | B-3 |
| Fiduciary Fund | This is a fund where the City acts as a trustee of impact fees received from developers of properties. All of the funds used in the Fiduciary | B-1 |



| Term | Description | Page# |
|---|--|-------------|
| | Fund are set aside for specific types of projects or purposes. | |
| Fiscal Year (FY) | This is the year used for accounting purposes that begins July 1 and ends June 30. | B-1 |
| Franchise | These fees are collected in lieu of rent for use of city streets from refuse collectors, cable television companies and utilities. Some franchise fees are limited by statute. | C-7 |
| Funds | Different accounts that are used to separate expenses and revenues used for specific purposes. | B-1 |
| Full Time Equivalent (FTE) | Some positions are part-time and are budgeted based on the hours, and are then converted to a full-time equivalent of a position. One FTE is equivalent to 2080 hours of work per year. | F-77 |
| GASB 45 | Accounting guidelines issued by the Governmental Accounting Standard Board (GASB) on how and when to account for expenditures and liabilities relating to Other Post-Employment Benefits (OPEB). | F-17 |
| GASB 54 | Accounting guidelines issued by the Governmental Accounting Standard Board (GASB) on fund balance reporting and classification of Governmental Funds. | K-33 |
| GASB-68 | Accounting guidelines issued by the Governmental Accounting Standard Board (GASB) requiring governments providing defined benefit pensions to recognize their long-term obligation for pension benefits as a liability, and to more comprehensively and comparably measure the annual costs of pension benefits. | F-17 |
| Gas Tax | This tax is an 18 cent per gallon tax on fuel used in vehicles and aircraft. The use of gasoline tax revenue is restricted to research, planning, construction, improvements, maintenance, and operation of public streets and highways, or public mass transit guide ways. | B-11 |
| General Fund | The main governmental operating fund for the City. The General Fund is the largest of the City funds and the majority of government activities are in this fund. | B-4 |
| General Revenue | Revenues that cannot be associated with a specific expenditure, such as property taxes, sales tax, and business license tax. | E-7 |
| Internal Service Fund Charges | Charges that are made to departments to support internal operations, for example IT, phone service and vehicle repair. | B-6 |
| Modified Accrual Basis | The basis for budgeting and accounting in the governmental funds where the revenues are recognized as they are measurable and available, when the invoice for payment is issued. The expenditures are recognized as they occur, and not as the check clears. | C-6 |
| Operating Budget | This is the budget that is used to plan for City operational expenditures and revenues each fiscal year. | B-6 |
| OPEB – Other Post-Employment Benefits | These are the costs related to benefits paid to employees who have retired from the City. | E-2 |
| CalPERS – The California Public Employee | The City is part of the State’s PERS retirement system. Employees contribute to PERS for employee defined benefit pension costs. Each year, CalPERS sends the City the required contribution | B-6 |



| Term | Description | Page# |
|--------------------------------------|--|--------------|
| Retirement System | information, based on age and number of employees. | |
| Projected | The projected amount of expenditures or revenues for the City, before the account books have been closed out for the fiscal year and an audit of expenses and revenues has been conducted. | B-6 |
| Property Tax | This tax is imposed on real property and tangible personal property, and is based on the value of the property. It is collected by Alameda County and allocated to cities, counties, special districts and school districts | B-5 |
| Proposed Budget | The budgeted revenues and expenditures that are presented to the City Council for consideration. After the City Council has approved the proposed budget, then it becomes the Adopted Budget beginning July 1 st . | K-42 |
| Proprietary Funds | These are the funds that receive the majority of revenue from user fees and not through taxes. Proprietary Funds are considered business-related because of the nature of activity that takes place within the fund such as sewer charges. | C-6 |
| Quimby Act | The Act was passed by the California State Legislature in 1975 which authorizes local governments to require developers to set aside land, make a donation, or pay fees for park improvements (California Government Code 66477). | K-42 |
| Resolution | The legal document that is approved or rejected by the City Council for a specific action regarding City government. A resolution is often prepared in conjunction with a staff report which is present to the City Council for consideration and vote. | C-4 |
| Reserves | Money that is set aside for future expenditures and emergencies. The City Council approves a reserve policy for the General Fund. | B-1 |
| Sales and Use Tax | Sales and use tax revenue received by cities is general purpose revenue and is deposited into a city's General Fund. A sales tax is collected by the state Board of Equalization, and imposed on retailer for the privilege of selling tangible personal property in California. A use tax is imposed on purchasers for transactions in which the sales tax is not collected, such as for goods purchase out of state for use in California. | K-2 |
| Special Revenue Funds | These are funds used to account for activities paid for by taxes or other designated revenue sources that have specific limitations on their use according to law. | C-6 |
| Staff Report | The memorandum or report that is presented to the City Council for information or approval. | K-42 |
| Transient Occupancy Tax (TOT) | This tax may be levied by a city under the police powers granted to cities in the state Constitution. It is a tax imposed on people staying for 30 days or less in a hotel, inn or other lodging facility. | C-7 |
| Vehicle License Fee (VLF) | This is a tax on ownership of a registered vehicle. The tax rate is based on the value of the vehicle, and paid to the Department of Motor Vehicles. | D-2 |



Demographics

Since the City of Dublin’s incorporation in 1982, the City’s population has progressively increased as both residents and businesses found the benefits of calling Dublin home. The City has consistently been one of the fastest growing cities in Alameda County for the past several years, and the City is projected to have a total population of 75,000 at build out.

The U.S. Census Bureau is continually releasing additional data from the 2010 U.S. Census. The full 2010 Census Population Demographics Report, as well as the 2016 Demographic Snapshot report may be found on the City’s website under the Community and Economic Profile Section. Below is a snapshot of demographic estimates for 2018 developed by Environics Analytics.

| Area Population and Population Density | Population | % |
|---|------------|-----|
| Total Population, 2018 estimates | 56,632 | |
| Land Area in Square Miles | 14.59 | |
| 2018 Population per Square Mile (Land Area) | 3,779 | |
| Estimated Growth 2018-2023 | | +8% |

| Population, Age, and Sex Characteristics | Population | % |
|--|------------|-------|
| Total Population | 56,632 | |
| Male | 29,043 | 51.3% |
| Female | 27,589 | 48.7% |
| Persons under 5 years | 3,686 | 6.5% |
| Persons 5-17 years | 9,222 | 16.3% |
| Persons 18-34 years | 13,080 | 23.1% |
| Persons 35-64 years | 25,112 | 44.3% |
| Persons 65+ | 5,532 | 9.8% |

** It should be noted that the population numbers included in this section vary slightly from some of the numbers included earlier in the report. The source of the formal population numbers is the California Department of Finance as of January 1, 2017 (front section of the Budget Document). The number listed here are 2018 estimates developed by Environics Analytics based on data from Claritas.*



| Racial Detail Population by Single Race | Population | % |
|--|------------|-------|
| Total Population | 56,632 | 100% |
| Total Population of One Race | 52,557 | 92.8% |
| White | 24,876 | 43.9% |
| Black or African American | 4,727 | 8.4% |
| American Indian and Alaska Native | 265 | 0.5% |
| Asian | 19,629 | 34.7% |
| Native Hawaiian and Other Pacific Islander | 381 | 0.7% |
| Other | 2,679 | 4.7% |
| Two or More Races | 4,075 | 7.2% |
| Not Hispanic or Latino | 49,052 | 86.6% |
| Hispanic or Latino | 7,580 | 13.4% |

| Education | Population (over age 25) | % |
|-------------------------------|--------------------------|--------|
| Less than High School Diploma | 3,830 | 10% |
| High School Graduate (or GED) | 5,712 | 14.39% |
| Some College, no Degree | 6,636 | 16.72% |
| Associate Degree | 2,622 | 6.61% |
| Bachelor's Degree | 13,025 | 32.81% |
| Master's Degree | 5,829 | 14.69% |
| Professional School Degree | 1,102 | 2.78% |
| Doctorate Degree | 938 | 2.36% |

| Households | \$ | # | % |
|-------------------------------------|------------|--------|--------|
| 2018 Estimate | | 24,170 | |
| Estimated Growth 2018-2023 | | | 8% |
| Family Households | | 18,677 | 70.58% |
| Population living in Group Quarters | | 5,493 | 29.14% |
| Average Household Size | | 2.73 | |
| Average Household Income | \$172,9520 | | |
| Median Household Income | \$137,726 | | |
| Per Capita Income | \$50,220 | | |

| Top Ten Employers | |
|---|-----------------------------|
| United States Government & Federal Correction Institute | Zeiss Meditec |
| Dublin Unified School District | Callidus Cloud |
| Alameda County | City of Dublin |
| SAP | Target |
| Ross Stores Headquarters | De Silva Gates Construction |

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



Legal Debt Limit

The City of Dublin does not currently have any bonded indebtedness, and does not intend to issue any such debt in the foreseeable future.

The following table illustrates the City’s most recent debt limit over a five-year period, as presented in the FY 2014-15 Comprehensive Annual Financial Report. The Government Code of the State of California provides for a legal debt limit of 15% of gross assessed valuation. However, this provision was enacted when assessed valuation was based on 25% of market value. Effective with FY 1981-82, each parcel is now assessed at 100% of market value (as of the most recent change in ownership for that parcel). The computations shown below reflect a conversion of assessed valuation data for each fiscal year from the current full valuation to the 25% level that was in effect at the time that the legal debt margin for local governments was enacted by the State.

Figure 72| LEGAL DEBT LIMIT

| Fiscal Year | 2012 | 2013 | 2014 | 2015 | 2016 |
|--|-----------------|-----------------|-----------------|------------------|------------------|
| Assessed valuation | \$8,363,640,410 | \$8,790,788,955 | \$9,581,476,430 | \$11,049,972,226 | \$12,530,479,945 |
| Add back exempted real property | \$120,225,737 | \$112,296,063 | \$172,869,596 | \$185,639,690 | \$152,705,687 |
| Total assessed valuation | \$8,483,866,147 | \$8,903,085,018 | \$9,754,346,026 | \$11,235,611,916 | \$12,683,185,632 |
| Conversion Ratio | 25% | 25% | 25% | 25% | 25% |
| Converted assessed valuation | \$2,120,966,537 | \$2,225,771,255 | \$2,438,586,507 | \$2,808,902,979 | \$3,170,796,408 |
| Debt limit percentage | 15% | 15% | 15% | 15% | 15% |
| Debt limit | \$318,144,981 | \$333,865,688 | \$361,622,926 | \$416,774,836 | \$469,892,998 |
| Total net debt applicable to the limit as a percentage of debt limit | 0 | 0 | 0 | 0 | 0 |
| Legal debt margin | \$318,144,981 | \$333,865,688 | 361,622,926 | \$416,774,736 | \$469,892,998 |
| Total debt applicable to the limit as a percentage of debt limit | 0.0% | 0.0% | 0.0% | 0.0% | 0.0% |



Budget Resolution

RESOLUTION NO. 53- 18

A RESOLUTION OF THE CITY COUNCIL OF THE CITY OF DUBLIN

ADOPTING A BUDGET FOR THE CITY OF DUBLIN FOR FISCAL YEAR 2018-19

WHEREAS, the City Council of the City of Dublin desires to establish a Budget for Fiscal Year 2018-19; and

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

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

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

WHEREAS, the City Council is required to adopt a budget and financial plan before the Fiscal Year begins on July 1, 2018; and

WHEREAS, the Summary of Appropriations (**Exhibit A**) attached hereto and made part of this Resolution, reflects the Fiscal Year 2018-19 Budget for Governmental and Proprietary Funds for the City of Dublin; and

WHEREAS, the City Council also desires to confirm adjustments made administratively to the Capital Improvement Project balances during the preparation of the Proposed Budget and accommodate the carryover of unspent Fiscal Year 2017-18 Capital Improvement Project appropriations, for those projects where work and expenditures will continue in Fiscal Year 2018-19; and

WHEREAS, the City Council also desires to accommodate a process the carryover of unspent Fiscal Year 2017-18 operating expenditures, both encumbered and unencumbered, excluding personnel costs, for activities where work and expenditures will continue in Fiscal Year 2018-19; and

WHEREAS, the City Council also desires to delegate the authority to appropriate Committed fund balances that have been approved by the City Council for specific purposes to the City Manager in Fiscal Year 2018-19; and

WHEREAS, the City Council desires to adopt an Interfund Loan Policy to create uniformed guidelines regarding the establishment, management and repayment of all Interfund loans.

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

1. Adopt the Fiscal Year 2018-19 Budget Appropriation for the City of Dublin, as outlined in **Exhibit A**; adjusted to incorporate the final community grants amount as shown in **Exhibit B**;
2. Authorize the City Manager to make expenditures appropriations in accordance with the Budget as adopted, with the exception of those expenditures which require prior City Council approval, in accordance with the adopted City ordinances, rules and regulations;



3. Authorize the City Manager to transfer budgeted amounts between line items, provided that the transfer is within the same fund, regardless of the specific department activity. This includes the authority to transfer from the General Fund budgeted contingency amounts that are approved by the City Council during the budget adoption. A full accounting of any such transfers will be provided to the City Council during the quarterly financial reviews;
4. Recognize that the Budget as presented also includes a Contingency for Fiscally Responsible Adjustments, the utilization of which will be determined by fiscal outcomes of June 30, 2018;
5. Authorize the City Manager to increase revenue and expenditure budget for various departmental functions, when corresponding revenues comes in over budget: this would apply to developmental activity, inspection activity, recreation program activity, and any other departmental activity which generates correlating revenues, as verified by the Administrative Services Director. Increased appropriations shall continue to be documented in the financial records and conveyed to the City Council as part of the quarterly financial reviews;
6. Authorize the City Manager to increase revenues and expenditures related to the award of grants, where there is no net impact to the City, as verified by the Administrative Services Director. Increased appropriations shall continue to be documented in the financial records and conveyed to the City Council as part of the quarterly financial reviews;
7. Authorize the City Manager to make transfers among the various funds, consistent with the "Fund Balances FY 2018-19" as presented in the Proposed Budget. Fund transfers are reported as part of the regular financial reports provided to the City Council;
8. Authorize the City Manager to increase the appropriations for Fiscal Year 2018-19 expenditures in an amount not to exceed the amount of funds encumbered or designated by the City Manager as needed for expenses that did not occur prior to the year-end but are expected to be expended in Fiscal Year 2018-19 consistent with the original purpose. This ability to carry-over funding shall not apply to savings from personnel services and shall only occur if the Department Activity total for non-personnel expenditures was less than the amount budgeted for the same. This must also be evaluated on a fund by fund basis. The actual amount of the increased appropriation shall be reported to the City Council, and the City Manager may assign the fund balance in an amount sufficient to account for the increase;
9. Authorize the City Manager to adjust the Fiscal Year 2018-19 appropriations to account for the carryover of unspent Capital Improvement Project appropriations from Fiscal Year 2017-18. All such adjustments shall be clearly recorded in the City financial records and shall only be for projects that remain incomplete as of June 30, 2018;
10. Authorize the City Manager to transfer funds between capital projects, within the same funding source. Any revisions, which alter the project's budget by adding a new funding source, are to be approved by the City Council;
11. Authorize the City Manager to appropriate funds from Committed fund balances that have been approved by the City Council for specific purposes; and
12. Approve the creation of an Interfund Loan Policy attached as **Exhibit C** to the Resolution.



PASSED, APPROVED AND ADOPTED this 15th day of May 2018, by the following vote:

AYES: Councilmembers Goel, Gupta, Hernandez, Thalblum and Mayor Haubert

NOES:

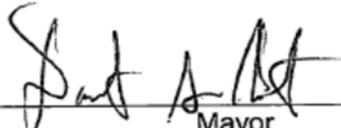
ABSENT:

ABSTAIN:

ATTEST:



City Clerk



Mayor



EXHIBIT A

**FISCAL YEAR 2018-19 SUMMARY OF APPROPRIATIONS
(Governmental and Proprietary Funds)**

| OPERATING PROGRAM | APPROPRIATIONS ⁽¹⁾ |
|--------------------------------|--------------------------------------|
| City Council | \$525,990 |
| City Manager | \$2,463,581 |
| City Clerk | \$754,868 |
| Human Resources | \$1,357,101 |
| City Attorney | \$1,187,780 |
| Administrative Services | \$2,019,810 |
| Non-Departmental | \$10,544,219 |
| Community Development | \$6,779,767 |
| Fire Department | \$14,318,937 |
| Police Department | \$21,220,901 |
| Parks & Community Services | \$9,380,108 |
| Public Works | \$16,164,780 |
| Total Operating Program | \$86,717,841 |

| CAPITAL IMPROVEMENT PROGRAM | |
|--|---------------------|
| General | \$3,014,100 |
| Parks | \$5,961,192 |
| Streets | \$8,851,735 |
| Total Capital Improvement Program | \$17,827,027 |

| INTERNAL SERVICES PROGRAM | |
|---------------------------------------|--------------------|
| Information Services | \$1,530,268 |
| Fire Department | \$297,668 |
| Non-Departmental | \$3,019,128 |
| Parks & Community Services | \$49,571 |
| Total Internal Service Program | \$4,896,635 |

⁽¹⁾ Include final community grant amount shown in Exhibit B)



EXHIBIT B

FISCAL YEAR 2018-19 COMMUNITY GRANTS ADJUSTMENT

| ORGANIZATION NAME | APPLICATION TITLE | CITY COUNCIL APPROVED AMOUNT ⁽²⁾ | RECOMMENDED ADJUSTMENT | FINAL AMOUNT |
|---|--|---|------------------------|------------------|
| General Fund | | | | |
| CALICO Center | Dublin Child Abuse Intervention | \$333 | (\$333) | \$0 |
| Chabot-Las Positas Community College District/Tri Valley One Stop Career Center | Back-to-Work Dublin | \$12,000 | \$25 | \$12,025 |
| Chabot-Las Positas Community College District/Tri Valley One Stop Career Center | Dublin VITA Grant 2018-19 | \$6,667 | \$33 | \$6,700 |
| Child Care Links | Early Literacy Diaper Pantry / Car Seat Program | \$8,500 | \$25 | \$8,525 |
| CityServe of the Tri-Valley | CityServe of the Tri-Valley | \$14,333 | \$27 | \$14,360 |
| Community Resources for Independent Living | Independent Living, Housing & Employment Services for People with Disabilities | \$9,333 | \$27 | \$9,360 |
| Deaf Counseling Advocacy and Referral Agency (DCARA) | Deaf Access Services | \$9,000 | \$25 | \$9,025 |
| Easter Seals Bay Area | Easter Seals Kaleidoscope | \$12,667 | \$28 | \$12,695 |
| Eden I&R, Inc. | 2-1-1 Alameda County Communication System | \$10,000 | \$0 | \$10,000 |
| Hope Hospice, Inc. | Grief Support Center and Hospice Volunteer Program | \$14,833 | \$27 | \$14,860 |
| Legal Assistance for Seniors | Legal Services, Medicare Counseling and Education for Dublin Seniors | \$6,967 | \$33 | \$7,000 |
| Senior Support Program of the Tri Valley | Case Management | \$13,167 | \$33 | \$13,200 |
| Spectrum Community Services | Meals on Wheels for Dublin's Homebound Elderly | \$3,655 | (\$3,655) | \$0 |
| Tri-Valley Haven | Domestic Violence Services Program | \$1,600 | \$25 | \$1,625 |
| Tri-Valley Haven | Homeless Services Program | \$10,600 | \$25 | \$10,625 |
| Total General Fund | | \$133,655 | (\$3,655) | \$130,000 |
| Community Development Block Grant | | | | |
| Axis Community Health | Facility Project Loan Obligation | \$15,925 | \$37 | \$15,962 |
| Axis Community Health | Phase II Dental Capital Project | \$25,000 | \$0 | \$25,000 |
| CALICO Center | Dublin Child Abuse Intervention | \$9,000 | \$1,000 | \$10,000 |
| Community Resources for Independent Living | Roof Replacement | \$4,667 | \$333 | \$5,000 |
| Open Heart Kitchen | Dublin Meal Programs | \$15,845 | \$6,655 | \$22,500 |
| Spectrum Community Services | Meals on Wheels for Dublin's Homebound Elderly | \$9,345 | \$3,655 | \$13,000 |
| Total CDBG Fund | | \$79,781 | \$11,681 | \$91,462 |
| Affordable Housing Fund | | | | |
| Tri-Valley Haven | Domestic Violence Services Program | \$8,000 | \$0 | \$8,000 |
| Total Community Grants | | \$221,436 | \$8,026 | \$229,462 |

⁽²⁾ Amount included in Exhibit A



Exhibit C

| | | | |
|---|--------------|-----------------|--|
| ADMINISTRATIVE POLICIES | NUMBER | Page 1 of 3 | |
| | | | |
| SUBJECT | APPROVED BY | EFFECTIVE DATE: | |
| Interfund Loan Policy | City Council | May 15, 2018 | |
| <p>The practice of interfund loans is a recognized and necessary aspect of municipal finance. They are typically short term in nature, and constitute the allocation of resources between individual funds. Interfund loans should not be used to solve ongoing structural budget problems.</p> <p>A. POLICY OBJECTIVES Create uniformed guidelines regarding the establishment, management and repayment of all interfund loans.</p> <p>B. DEFINITIONS</p> <p>I. Interfund loans are loans from one City fund to another City fund for a designated purpose.</p> <p>II. Loans are accounted for as either short-term or long-term. A short-term loan has a term of one year or less, and a long-term loan has a term longer than one year.</p> <p>C. GENERAL</p> <p>I. Interfund loans should be considered temporary borrowing of cash and may be made for the following reasons:</p> <p style="margin-left: 20px;">a. To offset timing differences in cash flow.</p> <p style="margin-left: 20px;">b. To offset timing differences between expenditures and reimbursements, typically associated with grant funding.</p> <p style="margin-left: 20px;">c. To provide for advance spending for a capital project prior to securing project financing.</p> <p style="margin-left: 20px;">d. For other needs as deemed appropriate by the City Council.</p> <p>II. The term of the interfund loan may continue over a period of more than one year, but must be “temporary” in the sense that no permanent diversion of the lending fund results from the failure to repay by the borrowing fund. The maximum duration of the loan shall be determined on a per case basis and shall be included in the repayment plan.</p> <p>III. Interfund loans must have an identified repayment source and repayment plan.</p> <p>IV. Payments made on outstanding loans shall be reflected in the annual Budget, determined by the loan repayment plan, and Comprehensive Annual Financial Report (CAFR)</p> <p>V. Accounting for interfund loans shall governed by the Governmental Accounting Standards Board.</p> <p>D. AUTHORITY</p> <p>I. Interfund loans are subject to City Council approval, and shall be requested in adherence with the Procedures guidelines of this Policy.</p> <p style="margin-left: 20px;">a. Exception: The City Manager has the authority to approve interfund loans for which the City Council has set aside Committed Reserves.</p> <p>E. REPAYMENT</p> | | | |



- I.** All interfund loans shall be required to have a repayment schedule that details terms of the repayment including but not limited to:
 - a. The repayment start date
 - b. The annual amount to be repaid (with interest at the current LAIF rate)
 - c. The estimated repayment end date
 - d. The funding source for the repayment
- II.** Repayment of the loan is the top priority of the borrowing fund once the repayment period commences and cash is available.
 - a. If the borrowing fund continues to maintain negative cash balance for a period beyond the term of the loan, scheduled payments should be postponed until the fund has a positive cash balance. Interest should continue to accrue and be added to the principal of the loan.
- III.** The annual interfund loan repayment amount must be included in the City's annual budget. The City Council may, at their discretion, adjust the annual loan payment as part of the annual budget process.

F. PROCEDURES

The development of interfund loans requires coordination among several parties, including the department overseeing the fund with funding needs (receiving department), the Administrative Services Department, and the City Attorney.

- I. Identify Funding Need – (Receiving Department/ Administrative Services Department)**
 - a. Upon determination that a need for an interfund loan may be necessary, the receiving department will contact the Administrative Services Department (ASD) to coordinate the preparation of the Request for Interfund Loan Form.
 - b. The receiving department, in consultation with the ASD, will be responsible for completing the "Receiving Fund" portion, which shall include:
 - i. The Loan Purpose, Amount, Duration, and Repayment Plan
 - (a) The projected revenues and expenditures of the "Receiving" fund should be analyzed to determine if the funding need under consideration can be paid from monies within the existing fund by re-prioritizing both current and future expenditure items.
- II. Determine Appropriateness of Interfund Loan – (Administrative Services)**

Once the "Receiving Fund" portion of the Request for Interfund Loan Form is completed the receiving department will forward the request to the ASD.

 - a. The ASD will review the status of the receiving fund to determine the appropriateness of an interfund loan.
 - b. The ASD will provide information on potential funding option(s) and the status of the fund(s) requested in loan.
 - c. The ASD will review the repayment plan and determine the estimated loan and interest repayment calculation.
 - i. Interfund loans should include an interest component that equals the investment earnings the providing fund would have received had the loan not occurred (LAIF rate).
- III. Identify potential legal issues – (City Attorney)**
 - a. Documents will be forwarded to the City Attorney by the ASD to determine if there are legal restrictions associated with the use of the identified funding source for the interfund loan, and to prepare the resolution with the loan terms, when necessary.
- IV. Prepare Loan Memorandum – (Receiving Department)**



- a. If the Request is approved by the ASD and the City Attorney, the receiving department will prepare a Memorandum that will include a description of the need for the interfund loan, identification of the fund providing the loan, and the terms of repayment. The Memorandum will be submitted with all back-up documentation to the City Manager.
 - i. If specific funds have already been reserved as Committed for the purpose of the interfund loan, then the City Manager is authorized to approve the loan and a Staff Report does not need to be completed. The City Manager has authority to appropriate funds set aside in Committed Reserves for the use intended by City Council.
 - ii. If there are no specific funds reserved as Committed for the purpose of the interfund loan, then the request must be brought to the City Council for approval via either a Staff Report or as part of the annual budget process.

