



City of Dublin
CALIFORNIA

ADOPTED BUDGET UPDATE
Fiscal Year 2021-22



Fiscal Year 2021-22

Budget Update

June 2021

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2. FUNDS SUMMARY

Overview of Revenue

REVENUE SUMMARY BY FUND TYPE

| Category | Actual | Adopted | Amended | | \$ Change | % Change |
|--|----------------------|----------------------|----------------------|----------------------|--------------------|--------------|
| | 2019-20 | Budget | Budget | Update | from Amended | from Amended |
| Governmental Funds | | | | | | |
| Property Taxes | \$49,089,278 | \$48,896,000 | \$50,396,000 | \$52,763,000 | \$2,367,000 | 4.7% |
| Sales Taxes | 22,506,975 | 20,369,962 | 22,369,962 | 23,437,000 | \$1,067,038 | 4.8% |
| Other Taxes | 7,280,323 | 6,676,387 | 6,326,387 | 6,482,706 | \$156,319 | 2.5% |
| Special Assessments | 1,520,314 | 1,614,091 | 1,614,091 | 1,629,096 | \$15,005 | 0.9% |
| Licenses & Permits | 3,904,684 | 4,202,800 | 4,670,300 | 4,499,006 | (\$171,294) | -3.7% |
| Fines & Penalties | 196,840 | 247,432 | 202,432 | 247,432 | \$45,000 | 22.2% |
| Use Of Money & Property | 13,388,499 | 4,082,431 | 3,559,352 | 3,005,818 | (\$553,534) | -15.6% |
| Intergovernmental | 5,936,884 | 7,688,756 | 12,644,687 | 15,925,966 | \$3,281,279 | 25.9% |
| Charges For Services | 14,433,981 | 15,979,404 | 14,427,181 | 15,849,853 | \$1,422,672 | 9.9% |
| Other Revenue | 8,136,322 | 9,528,338 | 6,376,160 | 6,455,003 | \$78,843 | 1.2% |
| Total Governmental Funds | \$126,394,099 | \$119,285,601 | \$122,586,552 | \$130,294,881 | \$7,708,329 | 6.3% |
| Internal Services/Debt Service Funds | | | | | | |
| Use Of Money & Property | \$399,772 | \$223,669 | \$223,669 | \$158,000 | (\$65,669) | -29.4% |
| Charges For Services | 4,097,561 | 4,064,222 | 4,064,222 | 4,041,760 | (22,462) | -0.6% |
| Other Revenue | 797,980 | 924,080 | 924,080 | 1,025,000 | 100,920 | 10.9% |
| Total Internal Services/Debt Service Fu | \$5,295,313 | \$5,211,971 | \$5,211,971 | \$5,224,760 | \$12,789 | 0.2% |
| Grand Total ⁽¹⁾ | \$131,689,412 | \$124,497,572 | \$127,798,523 | \$135,519,640 | \$7,721,117 | 6.0% |

(1) Excludes Transfers In and Fiduciary Funds

Revenue Overview by Fund

| Fund | Actual 2019-20 | Adopted Budget 2020-21 | Amended Budget 2020-21 | Update 2021-22 | \$ Change from Amended | % Change from Amended |
|--|-------------------|------------------------------|------------------------------|-------------------|---------------------------|-----------------------------|
| Governmental Funds | | | | | | |
| General Fund (1000) | \$102,822,533 | \$92,334,019 | \$94,153,039 | \$98,397,780 | \$4,244,741 | 4.5% |
| Affordable Housing Fund (2901) | \$784,129 | \$350,177 | \$350,177 | \$199,816 | (\$150,361) | -42.9% |
| American Rescue Plan Act (ARPA) (2907) | | | | \$6,101,037 | \$6,101,037 | 100.0% |
| Box Culvert (2322) | \$7,757 | \$4,664 | \$4,664 | \$3,000 | (\$1,664) | -35.7% |
| Building Homes and Jobs Act (2911) | | \$310,000 | \$310,000 | | (\$310,000) | -100.0% |
| Cable TV Facilities (2811) | \$147,954 | \$183,972 | \$183,972 | \$184,500 | \$528 | 0.3% |
| Community Development Block Grant (2903) | \$105,195 | \$100,570 | \$527,177 | \$105,783 | (\$421,394) | -79.9% |
| COVID-19 Grants (2905) | | | \$50,500 | | (\$50,500) | -100.0% |
| Dublin / Dougherty (2323) | \$1,525 | \$952 | \$952 | \$500 | (\$452) | -47.5% |
| Dublin Crossing CFD Series 2017-1 (2710) | \$98,413 | \$115,396 | \$115,396 | \$115,750 | \$354 | 0.3% |
| Dublin Crossing Fund (4401) | \$172,432 | \$1,150,000 | \$1,150,000 | \$60,000 | (\$1,090,000) | -94.8% |
| EMS Special Revenue (2109) | \$207,619 | \$205,903 | \$205,903 | \$209,289 | \$3,386 | 1.6% |
| Enforcement Grants (2111) | \$35,706 | \$464 | \$79,498 | \$330,090 | \$250,592 | 315.2% |
| Federal Asset Seizure Fund (2107) | \$13 | | | | | |
| Federal COVID-19 Financial Assistance (2906) | | | \$1,001,642 | | (\$1,001,642) | -100.0% |
| Federal Transportation Grant (2202) | | | \$661,000 | | (\$661,000) | -100.0% |
| Fire Impact Fees (4201) | \$69,696 | \$87,651 | \$87,651 | \$45,750 | (\$41,901) | -47.8% |
| Garbage Service Fund (2203) | \$5,517,431 | \$6,510,000 | \$6,915,000 | \$6,789,400 | (\$125,600) | -1.8% |
| Landscape Districts (2702-04) | \$632,014 | \$652,648 | \$652,648 | \$656,243 | \$3,595 | 0.6% |
| Local Law Enforcement Block Grant - Fed (2104) | | | \$50,000 | | (\$50,000) | -100.0% |
| Local Recycling Programs (2304) | \$35,582 | \$35,726 | \$35,726 | \$36,500 | \$774 | 2.2% |
| Measure B Grants (2216) | \$184,587 | | \$75,000 | | (\$75,000) | -100.0% |
| Measure BB Grants (2217) | \$1,089,411 | \$4,181,390 | \$4,260,072 | \$4,751,000 | \$490,928 | 11.5% |
| Measure BB-Bike & Ped (2215) | \$174,252 | \$161,257 | \$161,257 | \$177,000 | \$15,743 | 9.8% |

| Fund | Actual 2019-20 | Adopted Budget 2020-21 | Amended Budget 2020-21 | Update 2021-22 | \$ Change from Amended | % Change from Amended |
|--|-------------------|------------------------------|------------------------------|-------------------|---------------------------|-----------------------------|
| Governmental Funds | | | | | | |
| Measure B-Bike & Ped (2205) | \$213,952 | \$198,062 | \$198,062 | \$217,500 | \$19,438 | 9.8% |
| Measure BB-Local Streets (2214) | \$524,583 | \$489,707 | \$489,707 | \$537,000 | \$47,293 | 9.7% |
| Measure B-Local Streets (2204) | \$585,999 | \$546,948 | \$546,948 | \$597,000 | \$50,052 | 9.2% |
| Measure D (2302) | \$214,820 | \$234,097 | \$234,097 | \$233,000 | (\$1,097) | -0.5% |
| Measure RR - Safe Routes to BART | | | \$1,500,000 | | (\$1,500,000) | -100.0% |
| Noise Mitigation Fund (2902) | \$2,022 | \$1,103 | \$1,103 | \$814 | (\$289) | -26.2% |
| Public Art Fund (2801) | \$102,446 | \$60,177 | \$60,177 | \$45,000 | (\$15,177) | -25.2% |
| Public Facilities Fee (4100) | \$5,353,787 | \$6,512,322 | \$2,633,322 | \$5,031,496 | \$2,398,174 | 91.1% |
| Road Maint & Rehab Account (RMRA) (2220) | \$1,206,113 | \$982,178 | \$982,178 | \$1,153,339 | \$171,161 | 17.4% |
| SLES/COPS Fund - CA (2103) | \$158,810 | \$101,373 | \$101,373 | \$101,000 | (\$373) | -0.4% |
| Small Business Assistance (2601) | \$108,203 | \$100,000 | \$100,000 | \$100,000 | | 0.0% |
| State Gas Tax (2201) | \$1,448,521 | \$1,316,045 | \$1,316,045 | \$1,631,931 | \$315,886 | 24.0% |
| State Grant Park | \$980,534 | | \$377,466 | | (\$377,466) | -100.0% |
| State Housing Grant | | | \$300,000 | | (\$300,000) | -100.0% |
| State Seizure/Special Activity Fund (2101) | \$15,397 | \$644 | \$644 | \$200 | (\$444) | -68.9% |
| State Transportation Improvement | | | | \$72,000 | \$72,000 | 100.0% |
| Storm Water Management (2321) | \$2,372 | \$1,425 | \$1,425 | \$1,000 | (\$425) | -29.8% |
| Street Light Districts (2701, 2705) | \$651,262 | \$673,581 | \$673,581 | \$671,564 | (\$2,017) | -0.3% |
| Traffic Impact Fees (4300) | \$2,280,975 | \$1,259,805 | \$1,259,805 | \$435,862 | (\$823,943) | -65.4% |
| Traffic Safety (2106) | \$114,163 | \$141,250 | \$141,250 | \$140,200 | (\$1,050) | -0.7% |
| Transportation Development Act (2203) | | | \$210,000 | \$0 | (\$210,000) | -100.0% |
| Transportation for Clean Air (2207) | | | \$146,000 | \$856,419 | \$710,419 | 486.6% |
| Vehicle Abatement (2102) | \$47,780 | \$36,886 | \$36,886 | \$36,000 | (\$886) | -2.4% |
| Vehicle Registration Fee (2212) | \$295,056 | \$244,540 | \$244,540 | \$269,867 | \$25,327 | 10.4% |
| Village Parkway (2324) | \$1,053 | \$669 | \$669 | \$250 | (\$419) | -62.6% |

| Fund | Actual 2019-20 | Adopted | Amended | Update 2021-22 | \$ Change from Amended | % Change from Amended |
|---|----------------------|----------------------|----------------------|----------------------|---------------------------|-----------------------------|
| | | Budget 2020-21 | Budget 2020-21 | | | |
| Internal Services/Debt Service Funds | | | | | | |
| ISF - Equipment Replacement (6305) | 995,774 | 1,075,121 | 1,075,121 | 1,038,715 | (36,406) | -3.4% |
| ISF - Facilities Replacement (6205) | 399,780 | 313,236 | 313,236 | 428,509 | 115,273 | 36.8% |
| ISF - IT Fund (6605) | 1,573,815 | 2,033,260 | 2,033,260 | 2,172,001 | 138,741 | 6.8% |
| ISF - Retiree Health (6901) | 1,729,445 | 1,078,646 | 1,078,646 | 1,026,000 | (52,646) | -4.9% |
| ISF - Vehicles Replacement (6105) | 596,500 | 711,708 | 711,708 | 559,535 | (152,173) | -21.4% |
| Grand Total ⁽¹⁾ | \$131,689,412 | \$124,497,572 | \$127,798,523 | \$135,519,640 | \$7,721,117 | 6.0% |

⁽¹⁾ Excludes Transfers In and Fiduciary Funds

REVENUE BY FUND HIGHLIGHTS:

| Fund | Variance Analysis |
|--|---|
| Special Revenue Funds: | |
| Community Development Block Grant (2903); COVID-19 Grants (2905); Federal COVID-19 Financial Assistance (2906) | One-Time Covid-19 relief funds received in FY 2020-21 |
| Local Law Enforcement Block Grant - Fed (2104) | Decreased. Onetime grant for electronic citation software. |
| Enforcement Grants (2111) | Increased. Year 1 of 3 grant for school resource officer. |
| State Gas Tax (2201) | Increased. Based on State projections |
| Federal Transportation Grant (2202) | Decreased. Onetime grant funding for Dublin Blvd Pavement Rehabilitation Project |
| Transportation Development Act (2203) | Decreased. Onetime grant funding for Dougherty Rd Improvement and Annual Street Resurface projects |
| State Transportation Improvement (2206) | Increased. County grant for local roadway safety plan CIP. |
| Transportation for Clean Air (2207) | Increased. County grant for Iron Horse Trail Bridge |
| Measure B Grants (2216) | Decreased. Onetime grant funding for Dougherty Rd Improvement and Annual Street Resurface projects |
| Measure RR - Safe Routes to BART (2218) | Decreased. Onetime grant funding for Iron Horse Trail Bridge Project |
| Road Maint & Rehab Account (RMRA) (222) | Increased. Based on State projections |
| State Grant Park (2403) | Decreased. Onetime grants funding for Imagine Playground Project |
| Affordable Housing Fund (2901) | Decrease due to no anticipation of paying Affordable Housing In-lieu fee. |
| American Rescue Plan Act (ARPA) (2907) | Increase due to receipt of ARPA funds. Under the ARPA, the City will receive approximately \$12,202,075, distributed in two equal tranches, it is estimated at \$6,101,037.50 |
| Building Homes and Jobs Act (2911) | Decreased. One-time State Grant for Multi-Family Residence Design Standards and Housing Element Site Analysis |
| State Housing Grant (2912) | Decreased. Onetime grant funding for Housing Element Update |
| Impact Fees (4000s) | Decrease. Based on building activity projections |
| Dublin Crossing Fund (4401) | Decreased. Onetime contribution for Iron Horse Trail Bridge |

Overview of Expenditures

EXPENDITURES OVERVIEW BY CATEGORY

| Category | Actual 2019-20 | Adopted Budget 2020-21 | Amended Budget 2020-21 | Update 2021-22 | \$ Change from Amended | % Change from Amended |
|--|---------------------|------------------------------|------------------------------|----------------------|------------------------------|-----------------------------|
| | | | | | | |
| Operating Programs | | | | | | |
| Governmental Funds | | | | | | |
| Salaries & Wages | \$11,197,372 | \$12,112,515 | \$11,469,053 | \$13,010,599 | \$1,541,546 | 13.4% |
| Benefits | 4,969,826 | 6,077,430 | 8,207,712 | 6,434,632 | (\$1,773,080) | -21.6% |
| Services & Supplies | 3,065,646 | 4,182,784 | 4,410,558 | 4,393,413 | (\$17,145) | -0.4% |
| Internal Service Fund Charges | 3,093,486 | 3,747,568 | 3,766,153 | 3,968,590 | \$202,437 | 5.4% |
| Utilities | 2,962,672 | 3,537,466 | 3,641,962 | 3,700,750 | \$58,788 | 1.6% |
| Contracted Services | 53,272,849 | 62,320,182 | 67,294,606 | 63,937,713 | (\$3,356,893) | -5.0% |
| Loans | | 160,000 | 160,000 | 160,000 | | 0.0% |
| Capital Outlay | 4,085,574 | 405,667 | 6,378,823 | 129,696 | (\$6,249,127) | -98.0% |
| Contingency & Other | 2,632,663 | 222,605 | 998,333 | 6,324,023 | \$5,325,690 | 533.5% |
| Principal & Interest Payments | 1,368,186 | 1,368,187 | 1,368,187 | | (\$1,368,187) | -100.0% |
| Impact Fee Obligations | 332,923 | 285,000 | 272,150 | 256,000 | (\$16,150) | -5.9% |
| Total Governmental Funds | \$86,981,197 | \$94,419,404 | \$107,967,536 | \$102,315,416 | (\$5,652,120) | -5.2% |
| Proprietary Funds | | | | | | |
| Salaries & Wages | \$554,395 | \$569,363 | \$569,363 | \$669,893 | \$100,530 | 17.7% |
| Benefits | 982,487 | 1,078,826 | 1,078,826 | 1,219,021 | 140,195 | 13.0% |
| Services & Supplies | 626,615 | 698,318 | 705,806 | 780,105 | 74,299 | 10.5% |
| Internal Service Fund Charges | 75,601 | 145,037 | 145,037 | 73,169 | (\$71,868) | -49.6% |
| Utilities | 80,677 | 69,911 | 69,911 | 153,524 | 83,613 | 119.6% |
| Contracted Services | 1,177,398 | 550,333 | 596,283 | 318,530 | (\$277,753) | -46.6% |
| Capital Outlay | 789,807 | 541,746 | 3,769,885 | 274,951 | (\$3,494,934) | -92.7% |
| Total Proprietary Funds | \$4,286,980 | \$3,653,534 | \$6,935,111 | \$3,489,194 | (\$3,445,917) | -49.7% |
| Total Operating Programs ⁽¹⁾ | \$91,268,177 | \$98,072,938 | \$114,902,647 | \$105,804,610 | (\$9,098,037) | -7.9% |

EXPENDITURES OVERVIEW BY CATEGORY

| Category | Actual 2019-20 | Adopted Budget 2020-21 | Amended Budget 2020-21 | Update 2021-22 | \$ Change from Amended | % Change from Amended |
|--|----------------------|------------------------------|------------------------------|----------------------|------------------------------|-----------------------------|
| | | | | | | |
| Capital Improvement Programs | | | | | | |
| General Improvements | \$9,828,253 | \$599,150 | \$14,981,039 | \$6,991,969 | (\$7,989,070) | -53.3% |
| Public Art | \$574,737 | \$100,450 | \$608,397 | \$544,700 | (\$63,697) | -10.5% |
| Parks | 5,605,384 | 8,998,866 | 26,402,452 | 7,933,216 | (18,469,236) | -70.0% |
| Streets | 5,488,030 | 18,889,599 | 39,558,429 | 5,687,686 | (33,870,743) | -85.6% |
| Total Capital Improvement Programs ⁽²⁾ | \$21,496,403 | \$28,588,065 | \$81,550,317 | \$21,157,571 | (\$60,392,746) | -74.1% |
| Grand Total | \$112,764,580 | \$126,661,003 | \$196,452,964 | \$126,962,181 | (\$69,490,783) | -35.4% |

⁽¹⁾ Excludes Transfers Out, depreciation expenditures, and Fiduciary Funds

⁽²⁾ Includes City funded project costs only

Operating Budget Overview

| Department | Actual 2019-20 | Adopted Budget 2020-21 | Amended Budget 2020-21 | Update 2021-22 | \$ Change from Amended | % Change from Amended |
|-------------------------------|---------------------|------------------------------|------------------------------|----------------------|------------------------------|-----------------------------|
| Operating Budget | | | | | | |
| Administrative Services | \$2,372,733 | \$2,808,274 | \$3,054,803 | \$3,578,313 | \$523,510 | 17.1% |
| City Attorney | 679,137 | 987,780 | 987,780 | 987,780 | \$0 | 0.0% |
| City Council | 455,832 | 536,898 | 536,898 | 521,831 | (\$15,067) | -2.8% |
| Community Development | 4,989,648 | 6,789,974 | 7,266,787 | 6,057,463 | (\$1,209,324) | -16.6% |
| City Clerk | 531,697 | 881,132 | 891,146 | 623,288 | (\$267,859) | -30.1% |
| City Manager | 4,835,579 | 5,884,729 | 6,116,551 | 6,321,139 | \$204,588 | 3.3% |
| Fire Department | 14,339,146 | 15,160,727 | 15,396,588 | 15,599,988 | \$203,400 | 1.3% |
| Non-Departmental | 19,790,849 | 15,206,255 | 30,860,352 | 20,328,977 | (\$10,531,374) | -34.1% |
| Parks & Community Services | 7,275,250 | 8,894,715 | 7,474,167 | 8,352,728 | \$878,561 | 11.8% |
| Police Department | 22,177,174 | 24,602,520 | 25,128,143 | 25,754,580 | \$626,437 | 2.5% |
| Public Works | 13,821,132 | 16,319,934 | 17,189,432 | 17,678,523 | \$489,090 | 2.8% |
| Total Operating Budget | \$91,268,177 | \$98,072,938 | \$114,902,647 | \$105,804,610 | (\$9,098,037) | -7.9% |

⁽¹⁾ Excludes Transfers Out, depreciation expenditures, and Fiduciary Funds

EXPENDITURES BY CATEGORY HIGHLIGHTS:

| Fund | Variance Analysis |
|----------------------------------|--|
| Governmental Funds: | |
| Salaries | Increase in temporary salaries due to parks and recreation programs being restored. These positions were significantly reduced in Fiscal Year 2020-21. |
| Benefits | Net decrease due to one time contribution of funds to Pension Stabilization Reserve in FY 2020-21, partially offset by an increase to the annual CalPERS retirement payment. |
| Services & Supplies | Minor net decrease. A increase in police contract liability insurance premium which is offset by a reduction in training cost and operating supplies cost. Operating supplies in FY 2020-21 included a one-time carryover for traffic signal costs. |
| Utilities | Minor net increase due to projected increases to rates, which are adjusted annually. |
| Contracted Services | The Fiscal Year 2021-21 Amended Budget includes a contract services budget carryover of \$1.7 million from Fiscal Year 2019-20 as well as \$1.4 million in onetime costs related to COVID-19 grant programs. Excluding the carryover, the Preliminary Budget has a slight increase due to the annual COLA and benefit costs associated with Police and Fire. |
| Capital Outlay | Decrease due to purchase of property and a contribution to an affordable housing program that occurred in FY 2020-21, as well as a decrease in the number of projected equipment and furniture purchases. |
| Contingency & Other | Increase due to receipt of American Rescue Plan Act (ARPA) funds estimated at \$6.1 million |
| Principal & Interest Payments | Decrease due to Alameda County Surplus Authority loan being fully paid back |
| Internal Service Funds: | |
| Capital Outlay | Decrease due to purchase of two fire vehicles and multiple police vehicles in FY 2020-21 |
| Operating Budget Overview | |
| Administrative Services | Increase due to reorganization adding one additional position to department as well as an increase in the City's insurance premiums |
| Community Development | Decrease in professional services due to development activities |
| City Clerk | Decrease due to no budget for elections in FY 2021-22 |
| City Manager | Increase due to the addition of positions in Information Systems and Communications divisions |
| Fire Department | Fire contract cost increase |
| Non-Departmental | Decrease due to multiple onetime capital expenditures, COVID-19 related grants and contribution to Pension Stabilization Reserve in FY 2020-21. |
| Parks & Community Services | Increase due to parks and recreation programs being restored |
| Police Department | Increase due to the annual COLA and benefit costs associated with Police |
| Public Works | Increase due to projected rate increases to utilities and annual increases to professional service contracts. |

Overview of Fund Balances

SUMMARY BY FUND TYPE

| | Governmental | Proprietary |
|-----------------------------|----------------------|---------------------|
| FY 2020-21 Amended | | |
| Beginning Balance | \$292,023,822 | \$62,536,364 |
| Revenues/Transfers In | \$204,193,469 | \$6,211,971 |
| Expenditures /Transfers Out | \$267,078,846 | \$11,981,035 |
| Ending Balance | \$229,138,445 | \$56,767,300 |
| FY 2021-22 Update | | |
| Beginning Balance | \$229,138,445 | \$56,767,300 |
| Revenues/Transfers In | \$151,503,839 | \$6,224,760 |
| Expenditures /Transfers Out | \$145,661,945 | \$3,509,194 |
| Ending Balance | \$234,980,339 | \$59,482,866 |

Note: Fund Balance is equal to the difference between assets and liabilities in a fund. It should not be confused with spendable cash. As an example, the Affordable Housing Fund has a projected Fund Balance of \$23.8 million in FY 21-22; of that amount, \$15.4 million is in the form of loans to affordable housing projects.

FISCAL YEAR 2020-2021 FUND BALANCE PROJECTIONS

| Title | FY 2020-21 Amended | | | | | |
|---|--------------------|--------------|-------------|--------------|--------------|-------------------|
| | Beg. Fund Balance | Revenue | Transfer In | Expenditures | Transfer Out | End. Fund Balance |
| General Fund | \$190,649,224 | \$94,153,039 | \$56,600 | \$87,394,099 | \$18,911,548 | \$178,553,216 |
| State Seizure/Special Activity Fund | \$28,386 | \$644 | | \$26,251 | | \$2,779 |
| Vehicle Abatement | \$232,306 | \$36,886 | | \$48,000 | \$50,000 | \$171,192 |
| SLES/COPS Fund - CA | \$155,791 | \$101,373 | | \$100,000 | | \$157,164 |
| Local Law Enforcement Block Grant - Fed | | \$50,000 | | \$50,000 | | |
| Traffic Safety | \$61,272 | \$141,250 | | \$250,895 | | (\$48,374) |
| Federal Asset Seizure Fund | \$642 | | | | | \$642 |
| EMS Special Revenue | \$178,222 | \$205,903 | | \$188,656 | | \$195,469 |
| Enforcement Grants | \$132,993 | \$79,498 | | \$110,014 | | \$102,477 |
| State Gas Tax | \$2,512,871 | \$1,316,045 | | \$732,121 | \$2,859,660 | \$237,136 |
| Federal Transportation Grant | | \$661,000 | | | \$661,000 | |
| Transportation Development Act | (\$71,773) | \$210,000 | | | \$138,227 | |
| Measure B Sales Tax-Local Streets | \$307,368 | \$546,948 | | | \$687,586 | \$166,730 |
| Measure B Sales Tax-Bike & Ped | \$202,655 | \$198,062 | | \$22,618 | \$316,297 | \$61,802 |
| TFAC/Transportation for Clean Air | | \$146,000 | | | \$1,002,419 | (\$856,419) |
| ACTC - Vehicle Registration Fee | \$284,556 | \$244,540 | | \$262,400 | \$223,007 | \$43,689 |
| Measure BB Sales Tax - Local Streets Fund | \$477,097 | \$489,707 | | | \$809,518 | \$157,285 |
| Measure BB Sales Tax - Bike & Ped Fund | \$198,092 | \$161,257 | | | \$325,378 | \$33,971 |
| Measure B Grants | \$184,587 | \$75,000 | | | \$83,965 | \$175,622 |
| Measure BB Grants | (\$3,017,852) | \$4,260,072 | | | \$5,739,540 | (\$4,497,320) |
| Measure RR - Safe Routes to BART | | \$1,500,000 | | | \$1,500,000 | |
| Road Maint & Rehab Account (RMRA) | \$1,066,483 | \$982,178 | | | \$2,029,968 | \$18,693 |
| Measure D | \$697,719 | \$234,097 | | \$578,055 | \$134,250 | \$219,511 |

FISCAL YEAR 2020-2021 FUND BALANCE PROJECTIONS

| Title | FY 2020-21 Amended | | | | | |
|--|--------------------|-------------|--------------|--------------|--------------|-------------------|
| | Beg. Fund Balance | Revenue | Transfer In | Expenditures | Transfer Out | End. Fund Balance |
| Garbage Service Fund | \$244,262 | \$6,915,000 | | \$6,913,000 | | \$246,262 |
| Local Recycling Programs | \$120,419 | \$35,726 | | \$38,350 | \$4,360 | \$113,435 |
| Storm Water Management | \$241,788 | \$3,046 | | \$12,000 | | \$232,834 |
| Box Culvert | \$388,624 | \$4,664 | | | | \$393,288 |
| State Grant - Park | (\$354,170) | \$377,466 | | | \$23,296 | |
| Small Business Assistance | \$477,664 | \$100,000 | | \$100,000 | | \$477,664 |
| Street Light District Funds | \$1,610,535 | \$673,581 | | \$563,250 | \$799,595 | \$921,271 |
| Landscape District Funds | \$1,692,282 | \$652,648 | | \$549,343 | | \$1,795,587 |
| CFD 2017-1 | \$166,897 | \$115,396 | | \$29,708 | | \$252,585 |
| Public Art Fund | \$4,154,131 | \$60,177 | | \$85,000 | \$608,397 | \$3,520,910 |
| Cable TV Facilities | \$285,166 | \$183,972 | | \$42,442 | | \$426,696 |
| Affordable Housing Fund ⁽¹⁾ | \$29,121,148 | \$350,177 | | \$5,701,434 | | \$23,769,891 |
| Noise Mitigation Fund | \$20,188 | \$1,103 | | | | \$21,291 |
| Community Development Block Grant | | \$527,177 | | \$520,577 | \$6,600 | |
| COVID-19 Grants | | \$50,500 | | \$50,500 | | |
| Federal COVID-19 Financial Assistance | (\$53,911) | \$1,001,642 | | \$947,731 | | |
| Building Homes and Jobs Act | | \$310,000 | | \$310,000 | | |
| State Housing Grant | | \$300,000 | | \$300,000 | | |
| Capital Improvement Project Funds | | | \$81,550,317 | \$81,550,317 | | |
| Public Facility Fees | \$25,171,753 | \$2,633,322 | | \$1,368,187 | \$21,564,742 | \$4,872,146 |
| Fire Impact Fees | \$149,733 | \$87,651 | | \$85,000 | | \$152,384 |
| Traffic Impact Fees | \$27,036,371 | \$1,259,805 | | \$587,907 | \$18,081,640 | \$9,626,629 |

FISCAL YEAR 2020-2021 FUND BALANCE PROJECTIONS

| Title | FY 2020-21 Amended | | | | | |
|-----------------------------------|----------------------|----------------------|---------------------|----------------------|---------------------|----------------------|
| | Beg. Fund Balance | Revenue | Transfer In | Expenditures | Transfer Out | End. Fund Balance |
| Dublin Crossing Fund | \$7,270,307 | \$1,150,000 | | | \$1,000,000 | \$7,420,307 |
| ISF - Vehicles ⁽²⁾ | \$5,545,565 | \$711,708 | | \$3,077,864 | | \$3,179,410 |
| ISF - Facilities ⁽²⁾ | \$47,386,034 | \$313,236 | \$1,000,000 | \$51,200 | \$4,026,159 | \$44,621,911 |
| ISF - Equipment ⁽²⁾ | \$7,647,470 | \$1,075,121 | | \$661,152 | \$673,424 | \$7,388,015 |
| ISF - IT Fund | \$1,920,438 | \$2,033,260 | | \$2,067,782 | \$346,341 | \$1,539,574 |
| ISF - Retiree Health | \$36,857 | \$1,078,646 | | \$1,077,113 | | \$38,390 |
| GRAND TOTAL ⁽³⁾ | \$354,560,186 | \$127,798,523 | \$82,606,917 | \$196,452,964 | \$82,606,917 | \$285,905,745 |

⁽¹⁾ Beginning Fund Balance includes \$15,400,074 in outstanding loans.

⁽²⁾ Beginning Fund Balance includes \$41,276,291 as Net Investment in Capital Assets.

⁽³⁾ Excludes Fiduciary Funds

FISCAL YEAR 2021-2022 FUND BALANCE PROJECTIONS

| Title | FY 2021-22 Update | | | | | |
|---|----------------------|--------------|-------------|--------------|--------------|----------------------|
| | Beg. Fund Balance | Revenue | Transfer In | Expenditures | Transfer Out | End. Fund Balance |
| General Fund | \$178,553,216 | \$98,397,780 | \$56,600 | \$84,917,863 | \$5,038,550 | \$187,051,184 |
| State Seizure/Special Activity Fund | \$2,779 | \$200 | | | | \$2,979 |
| Vehicle Abatement | \$171,192 | \$36,000 | | | \$50,000 | \$157,192 |
| SLES/COPS Fund - CA | \$157,164 | \$101,000 | | \$100,000 | | \$158,164 |
| Traffic Safety | (\$48,374) | \$140,200 | | \$123,600 | | (\$31,774) |
| Federal Asset Seizure Fund | \$642 | | | | | \$642 |
| EMS Special Revenue | \$195,469 | \$209,289 | | \$183,030 | | \$221,728 |
| Enforcement Grants | \$102,477 | \$330,090 | | \$329,590 | | \$102,977 |
| State Gas Tax | \$237,136 | \$1,631,931 | | \$666,248 | \$784,000 | \$418,819 |
| Measure B Sales Tax-Local Streets | \$166,730 | \$597,000 | | | \$572,000 | \$191,730 |
| Measure B Sales Tax-Bike & Ped | \$61,802 | \$217,500 | | \$18,000 | \$18,400 | \$242,902 |
| State Transportation Improvement | | \$72,000 | | | \$72,000 | |
| TFAC/Transportation for Clean Air | (\$856,419) | \$856,419 | | | | |
| ACTC - Vehicle Registration Fee | \$43,689 | \$269,867 | | \$262,400 | \$8,000 | \$43,156 |
| Measure BB Sales Tax - Local Streets Fund | \$157,285 | \$537,000 | | | \$374,000 | \$320,285 |
| Measure BB Sales Tax - Bike & Ped Fund | \$33,971 | \$177,000 | | | \$38,758 | \$172,213 |
| Measure B Grants | \$175,622 | | | | | \$175,622 |
| Measure BB Grants | (\$4,497,320) | \$4,751,000 | | | | \$253,680 |
| Road Maint & Rehab Account (RMRA) | \$18,693 | \$1,153,339 | | | \$1,170,281 | \$1,751 |
| Measure D | \$219,511 | \$233,000 | | \$348,870 | | \$103,641 |

FISCAL YEAR 2021-2022 FUND BALANCE PROJECTIONS

| Title | Beg. Fund Balance | FY 2021-22 Update | | | | |
|--|-------------------|-------------------|--------------|--------------|--------------|-------------------|
| | | Revenue | Transfer In | Expenditures | Transfer Out | End. Fund Balance |
| Garbage Service Fund | \$246,262 | \$6,789,400 | | \$6,787,400 | | \$248,262 |
| Local Recycling Programs | \$113,435 | \$36,500 | | \$38,350 | | \$111,585 |
| Storm Water Management | \$232,834 | \$1,750 | | \$12,000 | | \$222,584 |
| Box Culvert | \$393,288 | \$3,000 | | | | \$396,288 |
| State Grant - Park | | | | | | |
| Small Business Assistance | \$477,664 | \$100,000 | | \$100,000 | | \$477,664 |
| Street Light District Funds | \$921,271 | \$671,564 | | \$532,030 | \$40,106 | \$1,020,699 |
| Landscape District Funds | \$1,795,587 | \$656,243 | | \$576,814 | \$400,000 | \$1,475,016 |
| CFD 2017-1 | \$252,585 | \$115,750 | | \$31,096 | | \$337,239 |
| Public Art Fund | \$3,520,910 | \$45,000 | | \$80,000 | \$544,700 | \$2,941,210 |
| Cable TV Facilities | \$426,696 | \$184,500 | | \$70,558 | | \$540,638 |
| Affordable Housing Fund ⁽¹⁾ | \$23,769,891 | \$199,816 | | \$681,346 | | \$23,288,362 |
| Noise Mitigation Fund | \$21,291 | \$814 | | | | \$22,105 |
| Community Development Block Grant | | \$105,783 | | \$99,183 | \$6,600 | |
| Federal COVID-19 Financial Assistance | | | | | | |
| American Rescue Plan Act (ARPA) | | \$6,101,038 | | \$6,101,038 | | |
| Building Homes and Jobs Act | | | | | | |
| State Housing Grant | | | | | | |
| Capital Improvement Project Funds | | | \$21,157,571 | \$21,157,571 | | |
| Public Facility Fees | \$4,872,146 | \$5,031,496 | | | \$11,165,700 | (\$1,262,058) |
| Fire Impact Fees | \$152,384 | \$45,750 | | \$56,000 | | \$142,134 |
| Traffic Impact Fees | \$9,626,629 | \$435,862 | | \$200,000 | \$1,911,076 | \$7,951,415 |

FISCAL YEAR 2021-2022 FUND BALANCE PROJECTIONS

| FY 2021-22 Update | | | | | | |
|-----------------------------------|----------------------|----------------------|---------------------|----------------------|---------------------|----------------------|
| Title | Beg. Fund Balance | Revenue | Transfer In | Expenditures | Transfer Out | End. Fund Balance |
| Dublin Crossing Fund | \$7,420,307 | \$60,000 | | | | \$7,480,307 |
| ISF - Vehicles ⁽²⁾ | \$3,179,410 | \$559,535 | | \$92,000 | | \$3,646,945 |
| ISF - Facilities ⁽²⁾ | \$44,621,911 | \$428,509 | \$1,000,000 | \$50,000 | | \$46,000,420 |
| ISF - Equipment ⁽²⁾ | \$7,388,015 | \$1,038,715 | | \$157,192 | \$20,000 | \$8,249,538 |
| ISF - IT Fund | \$1,539,574 | \$2,172,001 | | \$2,165,002 | | \$1,546,574 |
| ISF - Retiree Health | \$38,390 | \$1,026,000 | | \$1,025,000 | | \$39,390 |
| GRAND TOTAL ⁽³⁾ | \$285,905,745 | \$135,519,640 | \$22,214,171 | \$126,962,181 | \$22,214,171 | \$294,463,205 |

⁽¹⁾ Beginning Fund Balance includes \$15,400,074 in outstanding loans.

⁽²⁾ Beginning Fund Balance includes \$41,276,291 as Net Investment in Capital Assets.

⁽³⁾ Excludes Fiduciary Funds

3. GENERAL FUND SUMMARY

General Fund Operating Summary

OVERVIEW

| | Actual 2019-20 | Adopted 2020-21 | Amended 2020-21 ⁽²⁾ | FY 2021-22 Update | \$ Change from Amended | Change from Amended |
|--------------------------------------|----------------------|---------------------|-----------------------------------|----------------------|------------------------------|---------------------------|
| REVENUES BY CATEGORY | | | | | | |
| Property Tax | \$49,086,335 | \$48,896,000 | \$50,396,000 | \$52,763,000 | \$2,367,000 | 4.7% |
| Sales Tax | 21,439,886 | 19,595,050 | 21,595,050 | 22,528,000 | 932,950 | 4.3% |
| Sales Tax Reimbursements | (407,431) | (610,000) | (610,000) | (610,000) | | |
| Development Revenue | 6,412,012 | 6,951,077 | 7,180,167 | 7,706,918 | 526,751 | 7.3% |
| Transient Occupancy Tax | 1,567,987 | 1,000,000 | 650,000 | 750,000 | 100,000 | 15.4% |
| Other Taxes | 5,712,336 | 5,676,387 | 5,676,387 | 5,732,706 | 56,319 | 1.0% |
| Licenses & Permits | 236,972 | 238,506 | 340,506 | 313,434 | (27,072) | -8.0% |
| Fines & Penalties | 85,128 | 107,432 | 62,432 | 107,432 | 45,000 | 72.1% |
| Interest Earnings | 3,652,445 | 1,600,000 | 1,600,000 | 1,200,000 | (400,000) | -25.0% |
| Rentals and Leases | 974,392 | 1,329,966 | 806,887 | 1,020,768 | 213,881 | 26.5% |
| Intergovernmental | 306,425 | 250,000 | 250,000 | 285,000 | 35,000 | 14.0% |
| Charges for Services | 5,948,509 | 6,222,359 | 4,401,546 | 5,283,291 | 881,745 | 20.0% |
| Community Benefit Payments | | | 441,000 | | (441,000) | -100.0% |
| Other Revenue | 1,374,275 | 1,077,242 | 1,363,064 | 1,317,231 | (45,833) | -3.4% |
| Subtotal Revenues - Operating | \$96,389,272 | \$92,334,019 | \$94,153,039 | \$98,397,780 | \$4,244,741 | 4.5% |
| Transfers In | \$87,098 | \$56,600 | 56,600 | 56,600 | - | |
| Unrealized Gains/Losses | 6,433,261 | | | - | - | |
| TOTAL REVENUES | \$102,909,631 | \$92,390,619 | \$94,209,639 | \$98,454,380 | \$4,244,741 | 4.5% |

GENERAL FUND OPERATING SUMMARY CONTINUED

| | Actual 2019-20 | Adopted 2020-21 | Amended 2020-21 ⁽²⁾ | FY 2021-22 Update | \$ Change from Amended | Change from Amended |
|---|----------------------|----------------------|-----------------------------------|----------------------|------------------------------|---------------------------|
| EXPENDITURES BY CATEGORY | | | | | | |
| Salaries & Wages | \$10,978,176 | \$11,886,262 | \$11,229,600 | \$12,772,605 | \$1,543,005 | 13.7% |
| Benefits | 4,890,980 | 5,016,611 | 5,146,893 | 5,372,411 | 225,518 | 4.4% |
| Services & Supplies | 2,928,191 | 3,892,942 | 3,937,317 | 4,110,511 | 173,194 | 4.4% |
| Internal Service Fund Charges | 2,977,333 | 3,685,246 | 3,685,246 | 3,907,322 | 222,076 | 6.0% |
| Utilities | 2,427,310 | 2,925,055 | 2,904,151 | 3,045,467 | 141,316 | 4.9% |
| Contracted Services | 46,071,154 | 53,053,169 | 55,960,499 | 54,367,886 | (1,592,613) | -2.8% |
| Capital Outlay | 3,959,753 | 397,883 | 1,246,788 | 118,677 | (1,128,111) | -90.5% |
| Contingency & Miscellaneous | 18,987 | 222,605 | 283,605 | 222,985 | (60,620) | -21.4% |
| Subtotal Expenditures - Operating | \$74,251,883 | \$81,079,773 | \$84,394,099 | \$83,917,863 | (\$476,236) | -0.6% |
| Operating Impact (REV-EXP) | \$22,137,509 | \$11,254,246 | \$9,758,940 | \$14,479,917 | \$4,720,977 | 48.4% |
| Transfer Outs & Contributions to Other Funds | | | | | | |
| Transfers Out (CIPs) - Undesignated | \$336,428 | \$1,159,855 | \$2,295,004 | \$2,404,645 | \$109,641 | 5% |
| Transfers Out (CIPs) - Com./Assig. Reserv | 7,668,923 | 71,715 | 15,616,544 | 1,633,905 | (13,982,639) | -90% |
| Contribution to OPEB/PERS | | 1,000,000 | 3,000,000 | 1,000,000 | (2,000,000) | -67% |
| Contribution to ISF | 1,229,066 | 1,000,000 | 1,000,000 | 1,000,000 | | |
| TOTAL EXPENDITURES | \$83,486,300 | \$84,311,343 | \$106,305,647 | \$89,956,413 | (\$16,349,234) | -16.7% |
| OPERATING IMPACT | \$19,423,451 | \$8,079,276 | (\$12,096,008) | \$8,497,967 | | |
| TOTAL GENERAL FUND BALANCE | \$190,649,224 | \$198,728,500 | \$178,553,217 | \$187,051,184 | \$8,497,967 | 4.8% |

GENERAL FUND OPERATING SUMMARY CONTINUED

| Contracted Services | Actual | Adopted | Amended | FY 2021-22 | \$ Change from | % Change |
|---|---------------------|---------------------|------------------------|---------------------|----------------------|--------------|
| | 2019-20 | 2020-21 | 2020-21 ⁽²⁾ | Update | Amended | from |
| Police Services ⁽¹⁾ | \$19,619,858 | \$21,298,390 | \$21,443,621 | \$22,294,777 | \$851,156 | 4.0% |
| Fire Services ⁽¹⁾ | 13,325,437 | 14,178,578 | 14,178,578 | 14,609,570 | 430,992 | 3.0% |
| Maintenance Services (MCE) | 4,860,718 | 5,736,382 | 5,736,382 | 5,933,836 | 197,454 | 3.4% |
| Development (CDD and PW) | 3,142,265 | 4,616,073 | 4,878,821 | 4,057,935 | (820,886) | -16.8% |
| Other Contracted Services | 5,122,876 | 7,223,746 | 9,723,097 | 7,471,768 | (2,251,329) | -23.2% |
| TOTAL CONTRACT SERVICES ⁽²⁾ | \$46,071,154 | \$53,053,169 | \$55,960,499 | \$54,367,886 | (\$1,592,613) | -2.7% |

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

(2) Amended FY 20-21 Budget includes \$2,135,147 budget carryovers from FY 19-20, of that amount, \$1,709,768 is for Contracted Services.

General Fund Reserves

GENERAL FUND FY2021-22 RESERVES

| RESERVE DESCRIPTION | Actual 2019-20 | Projected 2020-21 | Increase 2021-22 | Decrease 2021-22 | Net Change | Projected 2021-22 |
|------------------------------------|---------------------|----------------------|---------------------|----------------------|----------------------|----------------------|
| Non-Spendable | \$13,061 | \$13,061 | | | | \$13,061 |
| Prepaid Expenses | 13,061 | 13,061 | | | | 13,061 |
| Restricted | \$1,938,000 | \$2,379,000 | \$441,000 | | \$441,000 | \$2,820,000 |
| Cemetery Endowment | 60,000 | 60,000 | | | | 60,000 |
| Developer Contr - Downtown | 1,049,000 | 1,490,000 | 441,000 | | 441,000 | 1,931,000 |
| Developer Contr - Heritage Pk | 19,000 | 19,000 | | | | 19,000 |
| Developer Contr - Nature Pk | 60,000 | 60,000 | | | | 60,000 |
| Heritage Park Maintenance | 750,000 | 750,000 | | | | 750,000 |
| Committed | \$57,828,474 | \$45,938,087 | | (\$6,215,796) | (\$6,215,796) | \$39,722,291 |
| Advance to Public Facility Fee | 7,500,000 | 6,500,165 | | (6,215,796) | (6,215,796) | 284,369 |
| Downtown Public Impr | 8,454,625 | 8,454,625 | | | | 8,454,625 |
| Economic Stability | 8,000,000 | 8,000,000 | | | | 8,000,000 |
| Emergency Communications | 532,113 | 530,377 | | | | 530,377 |
| Fire Svcs Pension/OPEB | 5,324,225 | 5,324,225 | | | | 5,324,225 |
| Innovations & New Opport | 1,065,471 | 894,498 | | | | 894,498 |
| One-Time Initiative - Capital | 4,993,150 | 3,449,647 | | | | 3,449,647 |
| One-Time Initiative - Operating | 503,860 | 503,860 | | | | 503,860 |
| Public Safety Reserve | 2,000,000 | 2,000,000 | | | | 2,000,000 |
| Specific Committed Reserves | | | | | | |
| Contrib. to Public Facility Fee | 6,000,000 | 6,000,000 | | | | 6,000,000 |
| Fallon Sports Park 3 Contingenc | 3,110,500 | 3,110,500 | | | | 3,110,500 |
| Utility Undergrounding | 1,170,190 | 1,170,190 | | | | 1,170,190 |

GENERAL FUND FY2021-22 RESERVES CONTINUED

| RESERVE DESCRIPTION | Actual | Projected | Increase | Decrease | Net | Projected |
|-----------------------------------|----------------------|----------------------|--------------------|----------------------|----------------------|----------------------|
| | 2019-20 | 2020-21 | 2021-22 | 2021-22 | Change | 2021-22 |
| Assigned | \$64,390,838 | \$59,716,800 | | (\$1,123,050) | (\$1,123,050) | \$58,593,750 |
| Accrued Leave | 1,044,730 | 1,044,730 | | | | 1,044,730 |
| Catastrophic Loss | 17,702,316 | 17,702,316 | | | | 17,702,316 |
| CIP Carryovers | 3,502,246 | 3,502,246 | | | | 3,502,246 |
| Fiscally Responsible Adj | 325,000 | 325,000 | | | | 325,000 |
| Municipal Regional Permit | 2,282,905 | 2,105,383 | | | | 2,105,383 |
| Non-Streets CIP Commitments | 2,462,100 | 2,462,100 | | | | 2,462,100 |
| Operating Carryovers | 2,110,190 | 2,110,190 | | | | 2,110,190 |
| Parks and Streets Contingency | 226,227 | 201,270 | | | | 201,270 |
| Pension & OPEB | 15,000,000 | 15,000,000 | | | | 15,000,000 |
| Relocate Parks Dept | 250,000 | 250,000 | | | | 250,000 |
| Service Continuity | 3,150,000 | 3,150,000 | | | | 3,150,000 |
| Specific Assigned Reserves | | | | | | |
| Climate Action Plan | 3,000,000 | 3,000,000 | | | | 3,000,000 |
| Contribution to ISF | 1,500,000 | 1,500,000 | | | | 1,500,000 |
| Façade Improvement Grants | 374,157 | 374,157 | | | | 374,157 |
| HVAC Replace. & Civic Ctr Imp | 4,202,041 | 1,989,407 | | (1,123,050) | (1,123,050) | 866,357 |
| Village Pkwy Pavemt Recon | 5,000,000 | 5,000,000 | | | | 5,000,000 |
| Unassigned | \$66,478,851 | \$70,506,269 | \$7,338,846 | \$8,056,967 | \$15,395,813 | \$85,902,082 |
| Unassigned-Unrealized Gains | 8,453,240 | 8,453,240 | | | | 8,453,240 |
| Unassigned (Available) | 58,025,611 | 62,053,029 | | | | 77,448,842 |
| TOTAL RESERVES | \$190,649,224 | \$178,553,217 | \$7,779,846 | \$718,121 | \$8,497,967 | \$187,051,184 |

4. FIDUCIARY FUNDS

Dublin Crossing Bond Series 2015-1 (Fund 5102)

| | Actual 2019-20 | Adopted Budget 2020-21 | Amended Budget 2020-21 | Update 2021-22 | \$ Change from Amended | % Change from Amended |
|-------------------------------|---------------------|------------------------------|------------------------------|--------------------|------------------------------|-----------------------------|
| Beginning Fund Balance | (\$24,015,478) | (\$49,526,619) | (\$49,526,619) | (\$49,519,203) | \$7,416 | |
| Revenues | | | | | | |
| Special Assessments | \$3,246,894 | \$3,822,530 | \$3,822,530 | \$3,909,561 | \$87,031 | 2.3% |
| Use Of Money & Property | \$54,688 | \$24,000 | \$24,000 | \$24,000 | | 0.0% |
| Other Revenue | 96,096 | 75,000 | 75,000 | 75,000 | | 0.0% |
| Total Revenues | \$3,397,678 | \$3,921,530 | \$3,921,530 | \$4,008,561 | \$87,031 | 2.2% |
| Expenditures | | | | | | |
| Services & Supplies | 1,075,775 | | | | | |
| Contracted Services | 90,120 | 125,000 | 128,014 | 197,500 | \$69,486 | 54.3% |
| Reimbursement to Others | 24,543,230 | | | | | |
| Debt Service Payment | 3,149,695 | 3,786,100 | 3,786,100 | 3,863,200 | 77,100 | 2.0% |
| Transfers Out | 50,000 | | | | | |
| Total Expenditures | \$28,908,820 | \$3,911,100 | \$3,914,114 | \$4,060,700 | \$146,586 | 3.7% |
| Ending Fund Balance | | (\$49,526,619) | (\$49,516,189) | (\$49,519,203) | (\$49,571,342) | (\$52,139) |
| Bond Balance | | | | | \$19,795,250 | |

Fallon Village Geologic Hazard Abatement District (5301)

| | Actual 2019-20 | Adopted Budget 2020-21 | Amended Budget 2020-21 | Update 2021-22 | \$ Change from Amended | % Change from Amended |
|-------------------------------|--------------------|------------------------------|------------------------------|--------------------|------------------------------|-----------------------------|
| Beginning Fund Balance | \$5,158,280 | \$6,125,570 | \$6,125,570 | \$6,863,459 | \$737,889 | |
| Revenues | | | | | | |
| Special Assessments | \$1,096,234 | \$1,064,850 | \$1,064,850 | \$1,133,283 | \$68,433 | 6.4% |
| Use Of Money & Property | 111,964 | 56,891 | 56,891 | 40,000 | (16,891) | -29.7% |
| Total Revenues | \$1,208,198 | \$1,121,741 | \$1,121,741 | \$1,173,283 | \$51,542 | 4.6% |
| Expenditures | | | | | | |
| Salaries & Wages | \$14,102 | \$20,165 | \$20,165 | \$21,184 | \$1,019 | 5.1% |
| Benefits | 5,067 | 6,187 | 6,187 | 6,605 | 418 | 6.8% |
| Services & Supplies | 2 | | | | | |
| Contracted Services | 221,738 | 357,500 | 357,500 | 588,000 | 230,500 | 64.5% |
| Total Expenditures | \$240,909 | \$383,852 | \$383,852 | \$615,788 | \$231,936 | 60.4% |
| Ending Fund Balance | \$6,125,570 | \$6,863,459 | \$6,863,459 | \$7,420,954 | \$557,495 | |

Schaefer Ranch Geologic Hazard Abatement District (5302)

| | Actual 2019-20 | Adopted Budget 2020-21 | Amended Budget 2020-21 | Update 2021-22 | \$ Change from Amended | % Change from Amended |
|-------------------------------|--------------------|------------------------------|------------------------------|--------------------|------------------------------|-----------------------------|
| Beginning Fund Balance | \$4,379,409 | \$4,861,612 | \$4,861,612 | \$5,082,104 | \$220,492 | |
| Revenues | | | | | | |
| Special Assessments | \$520,376 | \$522,166 | \$522,166 | \$568,538 | \$46,372 | 8.9% |
| Use Of Money & Property | 92,529 | 50,678 | 50,678 | 40,000 | (10,678) | -21.1% |
| Total Revenues | \$612,905 | \$572,844 | \$572,844 | \$608,538 | \$35,694 | 6.2% |
| Expenditures | | | | | | |
| Salaries & Wages | \$14,102 | \$20,165 | \$20,165 | \$21,184 | \$1,019 | 5.1% |
| Benefits | 5,067 | 6,187 | 6,187 | 6,605 | 418 | 6.8% |
| Contracted Services | 111,533 | 326,000 | 326,000 | 335,500 | 9,500 | 2.9% |
| Total Expenditures | \$130,702 | \$352,352 | \$352,352 | \$363,288 | \$10,936 | 3.1% |
| Ending Fund Balance | \$4,861,612 | \$5,082,104 | \$5,082,104 | \$5,327,354 | \$245,250 | |

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

| | Adopted Actual 2019-20 | Amended Budget 2020-21 | Amended Budget 2020-21 | Update 2021-22 | \$ Change from Amended | % Change from Amended |
|-------------------------------|------------------------------|------------------------------|------------------------------|--------------------|------------------------------|-----------------------------|
| Beginning Fund Balance | \$754,351 | \$1,177,326 | \$1,177,326 | \$1,281,168 | \$103,842 | |
| Revenues | | | | | | |
| Special Assessments | \$430,218 | \$325,853 | \$325,853 | \$665,428 | \$339,575 | 104.2% |
| Use Of Money & Property | 18,723 | 7,166 | 7,166 | 10,000 | 2,834 | 39.5% |
| Total Revenues | \$448,941 | \$333,019 | \$333,019 | \$675,428 | \$342,409 | 102.8% |
| Expenditures | | | | | | |
| Salaries & Wages | \$7,051 | \$10,083 | \$10,083 | \$10,592 | \$509 | 5.0% |
| Benefits | 2,533 | 3,094 | 3,094 | 3,302 | 208 | 6.7% |
| Contracted Services | 16,382 | 216,000 | 216,000 | 253,500 | 37,500 | 17.4% |
| Total Expenditures | \$25,966 | \$229,177 | \$229,177 | \$267,394 | \$38,217 | 16.7% |
| Ending Fund Balance | \$1,177,326 | \$1,281,168 | \$1,281,168 | \$1,689,202 | \$408,034 | |

CERBT (OPEB) Trust Fund (Fund 5171)

| | Actual 2019-20 | Adopted Budget 2020-21 | Amended Budget 2020-21 | Update 2021-22 | \$ Change from Amended | % Change from Amended |
|-------------------------------|---------------------|------------------------------|------------------------------|---------------------|------------------------------|-----------------------------|
| Beginning Fund Balance | \$20,852,051 | \$21,736,107 | \$21,736,107 | \$21,803,871 | \$67,764 | |
| Revenues | | | | | | |
| Use Of Money & Property | \$772,087 | | | | | |
| Other Revenue | 928,474 | \$1,008,844 | \$1,008,844 | | (\$1,008,844) | -100.0% |
| Total Revenues | \$1,700,561 | \$1,008,844 | \$1,008,844 | | (\$1,008,844) | -100.0% |
| Expenditures | | | | | | |
| Benefits | \$797,980 | \$924,080 | \$924,080 | \$1,025,000 | \$100,920 | 10.9% |
| Contracted Services | 18,524 | 17,000 | 17,000 | 17,000 | | 0.0% |
| Total Expenditures | \$816,505 | \$941,080 | \$941,080 | \$1,042,000 | \$100,920 | 10.7% |
| Ending Fund Balance | \$21,736,107 | \$21,803,871 | \$21,803,871 | \$20,761,871 | (\$1,042,000) | |

5.STRATEGIC PLAN

Adopted Strategic Plan

City of Dublin Strategic Plan Adopted on May 5, 2020/Updated August 2020

MISSION

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

VISION

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

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

STRATEGIES

| |
|--|
| Strategy |
| 1. Implement the City's Adopted Preferred Vision for Downtown Dublin. |
| Strategic Objectives: |
| 1A. Make necessary land use changes. |
| 1B. Work with private property owners on acquisitions that result in the creation of a future town square. |
| 1C. Establish the proposed street grid network, including a study of right-of-way acquisition and the appropriate funding mechanism for construction and maintenance. |
| 1D. Conduct a parking analysis of the Transit Oriented District and the Retail District and proposed changes. |
| 1E. Create certainty and provide development rights that result in achieving the City Council's Preferred Vision. |
| 1F. Develop implementation measures for the adopted Downtown Streetscape Master Plan and updated Bike and Pedestrian Master Plan for the next Capital Improvement Program. |
| 1G. Market, in conjunction with Property owners, the opportunity sites. |
| 1H. Work with Downtown property owners on updating the CC&Rs to facilitate retail transition. |
| 1I. Work with Downtown property owners on building/ site improvements. |
| 1J. Refine and provide specificity on City development goals in the Downtown Plan and East Transit Center Area Plan. |
| 2. Explore New City Revenue Streams for Long Term Financial Stability. |
| Strategic Objectives: |
| 2A. Explore the feasibility of increasing the City's current Transient Occupancy Tax. |
| 2B. Evaluate the establishment of other fees and/or taxes that could offset City costs in providing services to the community. |
| 2C. Explore operational efficiencies in delivering services with other public agencies. |
| 2D. Continue to maintain strong fiscal policies. |

| | |
|--|--|
| 3. Create More Affordable Housing Opportunities. | |
| Strategic Objectives: | |
| 3A. | Facilitate production of affordable housing for lower income seniors, workforce and special needs households by leveraging the Alameda County Measure A-1 Bond funds and the City's Affordable Housing Fund. |
| 3B. | Look for additional opportunities to facilitate the acquisition of sites, at low or no cost, to build housing that is affordable to lower income households. |
| 3C. | Facilitate the production of accessory dwelling units throughout the community. |
| 3D. | Seek opportunities to preserve the stock of housing that is affordable to moderate- and middle-income households. |
| 3E. | Update the City's General Plan Housing Element in accordance with state law and to ensure an adequate supply of sites to accommodate the City's Regional Housing Needs Allocation for the period 2023-31. |
| 4. Become a 24/7 City Hall to Enhance Resident and Business Engagement. | |
| Strategic Objectives: | |
| 4A. | Reduce/eliminate the need for paper transactions where feasible . |
| 4B. | Provide more opportunities for residents to complete transactions with the City online, with appropriate security measures. |
| 4C. | Enhance citizen online interaction via reporting of issues and transparent data. |
| 4D. | Continue to utilize all appropriate methods to share and exchange information with the public, including social media, at events and at the City's website. |
| 4E. | Explore additional social media platforms and expanding use of Facebook to other departments. |
| 4F. | Explore more exciting and user-friendly presentation of information, and a periodic report from the City Manager's Office. |
| 5. Large Land Tract Development and Open Space. | |
| 5A. | Look to establish an Economic Development Zone to prioritize commercial and industrial development east of Fallon Road. |
| 5B. | Work with the area property owners in conjunction with the Dublin Boulevard extension project on issues such as road and project mitigation, entitlements, as well as supporting infrastructure. |
| 5C. | Begin discussions regarding required reporting under the Open Space Initiative of 2014 for the provisions of commercial and industrial development in the unincorporated area. |

6. APPENDIX

Historical Comparison of Revenues

REVENUE COMPARISON

| Category | Actual | Adopted | Amended | | \$ Change | % Change |
|---|----------------------|---------------------|---------------------|---------------------|--------------------|-----------------|
| | 2019-20 | 2020-21 | 2020-21 | Update 2021-22 | from Amended | from Amended |
| General Fund (1000s) | | | | | | |
| Property Taxes - Current | \$47,143,664 | \$48,046,000 | \$49,546,000 | \$51,913,000 | \$2,367,000 | 4.8% |
| Property Taxes - Supplemental | 1,437,350 | 500,000 | 500,000 | 500,000 | | 0.0% |
| Property Taxes - Prior Year & Penalties | 505,321 | 350,000 | 350,000 | 350,000 | | 0.0% |
| Sales Tax | 21,032,455 | 18,985,050 | 20,985,050 | 21,918,000 | \$932,950 | 4.4% |
| Property Transfer Tax | 632,828 | 500,000 | 500,000 | 500,000 | | 0.0% |
| Transient Occupancy Tax (Hotel) | 1,567,987 | 1,000,000 | 650,000 | 750,000 | \$100,000 | 15.4% |
| Franchise Taxes | 5,079,502 | 5,176,387 | 5,176,387 | 5,232,706 | \$56,319 | 1.1% |
| Other Taxes | 7 | | | | | |
| Licenses | 164,760 | 165,337 | 172,337 | 165,337 | (\$7,000) | -4.1% |
| Permits | 3,739,924 | 4,037,463 | 4,497,963 | 4,333,669 | (\$164,294) | -3.7% |
| Fines & Penalties | 85,128 | 107,432 | 62,432 | 107,432 | \$45,000 | 72.1% |
| Interest | 10,085,706 | 1,600,000 | 1,600,000 | 1,200,000 | (\$400,000) | -25.0% |
| Rentals & Leases | 974,392 | 1,329,966 | 806,887 | 1,020,768 | \$213,881 | 26.5% |
| Intergovernmental-State | 306,425 | 250,000 | 250,000 | 285,000 | \$35,000 | 14.0% |
| Miscellaneous Revenue | 1,374,275 | 1,077,242 | 1,804,064 | 1,317,231 | (\$486,833) | -27.0% |
| <i>Charge for Services:</i> | | | | | | |
| General Revenue | 19,867 | 27,200 | 2,200 | 17,750 | \$15,550 | 706.8% |
| Police Services | 40,121 | 29,140 | 29,140 | 29,140 | | 0.0% |
| Fire Services | 1,541,680 | 1,033,538 | 1,195,538 | 1,088,429 | (\$107,109) | -9.0% |
| Environmental Services | 1,328,675 | 1,439,079 | 1,455,079 | 1,525,571 | \$70,492 | 4.8% |
| Heritage & Cultural Art | 167,389 | 320,083 | 148,372 | 180,306 | \$31,934 | 21.5% |
| Recreation & Community Services | 2,546,734 | 3,373,319 | 1,330,817 | 2,427,695 | \$1,096,878 | 82.4% |
| Development Services | 3,048,344 | 2,986,783 | 3,090,773 | 3,535,746 | \$444,973 | 14.4% |
| Total General Fund | \$102,822,533 | \$92,334,019 | \$94,153,039 | \$98,397,780 | \$4,244,741 | 4.5% |

| Category | Actual 2019-20 | Adopted Budget 2020-21 | Amended Budget 2020-21 | Update 2021-22 | \$ Change from Amended | % Change from Amended |
|---|-------------------|------------------------------|------------------------------|-------------------|------------------------------|-----------------------------|
| | | | | | | |
| State Seizure/Special Activity Fund (2101) | | | | | | |
| Interest | \$787 | \$644 | \$644 | \$200 | (\$444) | -68.9% |
| General Revenue | 14,609 | | | | | |
| Total State Seizure/Special Activity Fund | \$15,397 | \$644 | \$644 | \$200 | (\$444) | -68.9% |
| Vehicle Abatement (2102) | | | | | | |
| Interest | \$4,611 | \$2,886 | \$2,886 | \$2,000 | (\$886) | -30.7% |
| Intergovernmental-County | 43,169 | 34,000 | 34,000 | 34,000 | | |
| Total Vehicle Abatement | \$47,780 | \$36,886 | \$36,886 | \$36,000 | (\$886) | -2.4% |
| SLES/COPS Fund - CA (2103) | | | | | | |
| Interest | \$2,862 | \$1,373 | \$1,373 | \$1,000 | (\$373) | -27.2% |
| Intergovernmental-State | 155,948 | 100,000 | 100,000 | 100,000 | | |
| Total SLES/COPS Fund - CA | \$158,810 | \$101,373 | \$101,373 | \$101,000 | (\$373) | -0.4% |
| Local Law Enforcement Block Grant - Fed (2104) | | | | | | |
| Intergovernmental-State | | | 50,000 | | (50,000) | -100.0% |
| Total Local Law Enforcement Block Grant - Fed | | | \$50,000 | | (\$50,000) | -100.0% |
| Traffic Safety (2106) | | | | | | |
| Fines & Penalties | \$111,712 | \$140,000 | \$140,000 | \$140,000 | | |
| Interest | 2,450 | 1,250 | 1,250 | 200 | (\$1,050) | -84.0% |
| Total Traffic Safety | \$114,163 | \$141,250 | \$141,250 | \$140,200 | (\$1,050) | -0.7% |
| Federal Asset Seizure Fund (2107) | | | | | | |
| Interest | \$13 | | | | | |
| Total Federal Asset Seizure Fund | \$13 | | | | | |
| EMS Special Revenue (2109) | | | | | | |
| Prior Year & Penalties | \$369 | | | | | |
| Special Assessments - Current | \$202,328 | \$202,289 | \$202,289 | \$206,289 | \$4,000 | 2.0% |
| Special Assessments - Prior Year & Penalties | 1,189 | 1,500 | 1,500 | 1,500 | | |
| Interest | 3,733 | 2,114 | 2,114 | 1,500 | (614) | -29.0% |
| Total EMS Special Revenue | \$207,619 | \$205,903 | \$205,903 | \$209,289 | \$3,386 | 1.6% |

| Category | Actual 2019-20 | Adopted Budget | Amended Budget | Update 2021-22 | \$ Change from Amended | % Change from Amended |
|--|--------------------|--------------------|--------------------|--------------------|------------------------------|-----------------------------|
| | | 2020-21 | 2020-21 | | Amended | Amended |
| Enforcement Grants (2111) | | | | | | |
| Interest | \$2,240 | \$464 | \$464 | \$500 | \$36 | 7.8% |
| Intergovernmental-Federal | 33,466 | | 79,034 | 50,000 | (\$29,034) | -36.7% |
| Intergovernmental-State | | | | 279,590 | \$279,590 | 100.0% |
| Total Enforcement Grants | \$35,706 | \$464 | \$79,498 | \$330,090 | \$250,592 | 315.2% |
| State Gas Tax (2201) | | | | | | |
| Interest | \$54,698 | \$25,000 | \$25,000 | \$20,000 | (\$5,000) | -20.0% |
| Intergovernmental-State | 1,393,603 | 1,291,045 | 1,291,045 | 1,611,931 | 320,886 | 24.9% |
| General Revenue | 220 | | | | | |
| Total State Gas Tax | \$1,448,521 | \$1,316,045 | \$1,316,045 | \$1,631,931 | \$315,886 | 24.0% |
| Federal Transportation Grant (2202) | | | | | | |
| Intergovernmental-Federal | | | \$661,000 | | (\$661,000) | -100.0% |
| Total Federal Transportation Grant | | | \$661,000 | | (\$661,000) | -100.0% |
| Transportation Development Act (2203) | | | | | | |
| Intergovernmental-State | | | \$210,000 | | (\$210,000) | -100.0% |
| Total Transportation Development Act | | | \$210,000 | | (\$210,000) | -100.0% |
| Measure B-Local Streets (2204) | | | | | | |
| Sales Tax | \$577,055 | \$542,180 | \$542,180 | \$594,000 | \$51,820 | 9.6% |
| Interest | 8,944 | 4,768 | 4,768 | 3,000 | (1,768) | -37.1% |
| Total Measure B-Local Streets | \$585,999 | \$546,948 | \$546,948 | \$597,000 | \$50,052 | 9.2% |
| Measure B-Bike & Ped (2205) | | | | | | |
| Sales Tax | \$209,866 | \$195,862 | \$195,862 | \$216,000 | \$20,138 | 10.3% |
| Interest | 4,086 | 2,200 | 2,200 | 1,500 | (\$700) | -31.8% |
| Total Measure B-Bike & Ped | \$213,952 | \$198,062 | \$198,062 | \$217,500 | \$19,438 | 9.8% |
| State Transportation Improvement (2206) | | | | | | |
| Intergovernmental-State | | | | 72,000 | \$72,000 | 100.0% |
| Total State Transportation Improvement | | | | \$72,000 | \$72,000 | 100.0% |

| Category | Actual | Adopted | Amended | Update | \$ Change | % Change |
|--|--------------------|--------------------|--------------------|--------------------|----------------------|-----------------|
| | 2019-20 | Budget | Budget | | from Amended | from Amended |
| Transportation for Clean Air (2207) | | | | | | |
| Intergovernmental-County | | | \$146,000 | \$856,419 | \$710,419 | 486.6% |
| Total Transportation for Clean Air | | | \$146,000 | \$856,419 | \$710,419 | 486.6% |
| Vehicle Registration Fee (2212) | | | | | | |
| Interest | \$5,477 | \$3,460 | \$3,460 | \$2,000 | (\$1,460) | -42.2% |
| Intergovernmental-County | 289,579 | 241,080 | 241,080 | 267,867 | 26,787 | 11.1% |
| Total ACTC - Vehicle Registration Fee | \$295,056 | \$244,540 | \$244,540 | \$269,867 | \$25,327 | 10.4% |
| Measure BB-Local Streets (2214) | | | | | | |
| Sales Tax | \$516,735 | \$486,937 | \$486,937 | \$533,000 | \$46,063 | 9.5% |
| Interest | 7,848 | 2,770 | 2,770 | 4,000 | \$1,230 | 44.4% |
| Total Measure BB-Local Streets | \$524,583 | \$489,707 | \$489,707 | \$537,000 | \$47,293 | 9.7% |
| Measure BB-Bike & Ped (2215) | | | | | | |
| Sales Tax | \$170,864 | \$159,933 | \$159,933 | \$176,000 | \$16,067 | 10.0% |
| Interest | 3,388 | 1,324 | 1,324 | 1,000 | (\$324) | -24.5% |
| Total Measure BB-Bike & Ped | \$174,252 | \$161,257 | \$161,257 | \$177,000 | \$15,743 | 9.8% |
| Measure B Grants (2216) | | | | | | |
| Intergovernmental-County | \$184,587 | | \$75,000 | | (\$75,000) | -100.0% |
| Total Measure B Grants | \$184,587 | | \$75,000 | | (\$75,000) | -100.0% |
| Measure BB Grants (2217) | | | | | | |
| Intergovernmental-County | \$1,089,411 | \$4,181,390 | \$4,260,072 | \$4,751,000 | \$490,928 | 11.5% |
| Total Measure BB Grants | \$1,089,411 | \$4,181,390 | \$4,260,072 | \$4,751,000 | \$490,928 | 11.5% |
| Measure RR - Safe Routes to BART (2218) | | | | | | |
| Intergovernmental-County | | | 1,500,000 | | (1,500,000) | -100.0% |
| Total Measure RR - Safe Routes to BART | | | \$1,500,000 | | (\$1,500,000) | -100.0% |
| Road Maintenance & Rehabilitation Account (RMRA) (2220) | | | | | | |
| Interest | \$15,049 | \$6,453 | \$6,453 | \$5,000 | (\$1,453) | -22.5% |
| Intergovernmental-State | 1,118,465 | 918,671 | 918,671 | 1,148,339 | 229,668 | 25.0% |
| General Revenue | 72,599 | 57,054 | 57,054 | | (57,054) | -100.0% |
| Total Road Maint & Rehab Account (RMRA) | \$1,206,113 | \$982,178 | \$982,178 | \$1,153,339 | \$171,161 | 17.4% |

| Category | Actual | Adopted Budget | Amended Budget | Update | \$ Change from Amended | % Change from Amended |
|---|--------------------|--------------------|--------------------|--------------------|------------------------------|-----------------------------|
| | 2019-20 | 2020-21 | 2020-21 | 2021-22 | | |
| Measure D (2302) | | | | | | |
| Interest | \$11,844 | \$6,097 | \$6,097 | \$5,000 | (\$1,097) | -18.0% |
| Intergovernmental-County | 202,976 | 228,000 | 228,000 | 228,000 | 0 | 0.0% |
| Total Measure D | \$214,820 | \$234,097 | \$234,097 | \$233,000 | (\$1,097) | -0.5% |
| Garbage Service Fund (2303) | | | | | | |
| Interest | \$9,110 | \$2,000 | \$2,000 | \$2,000 | | |
| Garbage Services | 5,508,322 | 6,508,000 | 6,913,000 | 6,787,400 | (125,600) | -1.8% |
| Total Garbage Service Fund | \$5,517,431 | \$6,510,000 | \$6,915,000 | \$6,789,400 | (\$125,600) | -1.8% |
| Local Recycling Programs (2304) | | | | | | |
| Interest | \$2,057 | \$726 | \$726 | \$500 | (\$226) | -31.1% |
| Intergovernmental-State | 33,525 | 34,000 | 34,000 | 35,000 | 1,000 | 2.9% |
| General Revenue | | 1,000 | 1,000 | 1,000 | | |
| Total Local Recycling Programs | \$35,582 | \$35,726 | \$35,726 | \$36,500 | \$774 | 2.2% |
| Storm Water Management (2321,2323, 2324) | | | | | | |
| Interest | \$4,949 | \$3,046 | \$3,046 | \$1,750 | (\$1,296) | -42.5% |
| Total Storm Water Management | \$4,949 | \$3,046 | \$3,046 | \$1,750 | (\$1,296) | -42.5% |
| Box Culvert (2322) | | | | | | |
| Interest | \$7,757 | \$4,664 | \$4,664 | \$3,000 | (\$1,664) | -35.7% |
| Total Box Culvert | \$7,757 | \$4,664 | \$4,664 | \$3,000 | (\$1,664) | -35.7% |
| State Grant Park (2403) | | | | | | |
| Intergovernmental-State | 980,534 | | \$377,466 | | (\$377,466) | -100.0% |
| Total State Grant Park | \$980,534 | | \$377,466 | | (\$377,466) | -100.0% |
| Small Business Assistance (2601) | | | | | | |
| Interest | \$8,203 | | | | | |
| General Revenue | 100,000 | \$100,000 | \$100,000 | \$100,000 | | |
| Total Small Business Assistance | \$108,203 | \$100,000 | \$100,000 | \$100,000 | | |

| Category | Actual 2019-20 | Adopted Budget | Amended Budget | Update 2021-22 | \$ Change from Amended | % Change from Amended |
|---|-------------------|-------------------|-------------------|-------------------|------------------------------|-----------------------------|
| | | 2020-21 | 2020-21 | | | |
| Street Light Districts (2701, 2705) | | | | | | |
| Prior Year & Penalties | \$1,184 | | | | | |
| Special Assessments - Current | \$616,930 | \$658,396 | \$658,396 | \$661,064 | \$2,668 | 0.4% |
| Special Assessments - Prior Year & Penalties | 3,423 | | | | | |
| Interest | 29,725 | 15,185 | 15,185 | 10,500 | (4,685) | -30.9% |
| Total Street Light Districts | \$651,262 | \$673,581 | \$673,581 | \$671,564 | (\$2,017) | -0.3% |
| Landscape Districts (2702, 2703, 2704) | | | | | | |
| Prior Year & Penalties | \$1,045 | | | | | |
| Special Assessments - Current | \$599,154 | \$636,906 | \$636,906 | \$645,243 | \$8,337 | 1.3% |
| Special Assessments - Prior Year & Penalties | 1,387 | | | | | |
| Interest | 30,428 | 15,742 | 15,742 | 11,000 | (4,742) | -30.1% |
| Total Landscape Districts | \$632,014 | \$652,648 | \$652,648 | \$656,243 | \$3,595 | 0.6% |
| Dublin Crossing CFD (2710) | | | | | | |
| Prior Year & Penalties | \$345 | | | | | |
| Special Assessments - Current | \$95,902 | \$115,000 | \$115,000 | \$115,000 | | |
| Interest | 2,166 | 396 | 396 | 750 | 354 | 89.4% |
| Total Dublin Crossing CFD | \$98,413 | \$115,396 | \$115,396 | \$115,750 | \$354 | 0.3% |
| Public Art Fund (2801) | | | | | | |
| Interest | \$93,142 | \$60,177 | \$60,177 | \$45,000 | (\$15,177) | -25.2% |
| Developer Contribution | 9,305 | | | | | |
| Total Public Art Fund | \$102,446 | \$60,177 | \$60,177 | \$45,000 | (\$15,177) | -25.2% |
| Cable TV Facilities (2811) | | | | | | |
| Interest | \$3,863 | \$972 | \$972 | \$1,500 | \$528 | 54.3% |
| General & Administrative | 144,091 | 183,000 | 183,000 | 183,000 | | |
| Total Cable TV Facilities | \$147,954 | \$183,972 | \$183,972 | \$184,500 | \$528 | 0.3% |
| Affordable Housing Fund (2901) | | | | | | |
| Interest | \$276,226 | \$160,190 | \$160,190 | \$125,000 | (\$35,190) | -22.0% |
| Loan Repayments | 407,337 | | | | | |
| Development Services | 88,758 | 79,262 | 79,262 | 74,816 | (4,446) | -5.6% |
| Developer Contribution | 11,808 | 110,725 | 110,725 | | (110,725) | -100.0% |
| Total Affordable Housing Fund | \$784,129 | \$350,177 | \$350,177 | \$199,816 | (\$150,361) | -42.9% |

| Category | Actual 2019-20 | Adopted Budget 2020-21 | Amended Budget 2020-21 | Update 2021-22 | \$ Change from Amended | % Change from Amended |
|---|--------------------|------------------------------|------------------------------|--------------------|------------------------------|-----------------------------|
| | | | | | | |
| Noise Mitigation Fund (2902) | | | | | | |
| Interest | \$388 | \$209 | \$209 | \$100 | (\$109) | -52.2% |
| Developer Contribution | 1,634 | 894 | 894 | 714 | (180) | -20.2% |
| Total Noise Mitigation Fund | \$2,022 | \$1,103 | \$1,103 | \$814 | (\$289) | -26.2% |
| Community Development Block Grant (2903) | | | | | | |
| Intergovernmental-Federal | \$105,195 | \$100,570 | \$527,177 | \$105,783 | (\$421,394) | -79.9% |
| Total Community Development Block Grant | \$105,195 | \$100,570 | \$527,177 | \$105,783 | (\$421,394) | -79.9% |
| COVID-19 Grants (2905) | | | | | | |
| Intergovernmental-State | | | \$50,500 | | (\$50,500) | -100.0% |
| Total COVID-19 Grants | | | \$50,500 | | (\$50,500) | -100.0% |
| Federal COVID-19 Financial Assistance (2906) | | | | | | |
| Intergovernmental-State | | | \$1,001,642 | | (\$1,001,642) | -100.0% |
| Total Federal COVID-19 Financial Assistance | | | \$1,001,642 | | (\$1,001,642) | -100.0% |
| American Rescue Plan Act (ARPA) (2907) | | | | | | |
| Intergovernmental-State | | | | \$6,101,037 | \$6,101,037 | 100.0% |
| Total American Rescue Plan Act (ARPA) | | | | \$6,101,037 | \$6,101,037 | 100.0% |
| Building Homes and Jobs Act (2911) | | | | | | |
| Intergovernmental-State | | \$310,000 | \$310,000 | | (\$310,000) | -100.0% |
| Total Building Homes and Jobs Act | | \$310,000 | \$310,000 | | (\$310,000) | -100.0% |
| State Housing Grant (2912) | | | | | | |
| Intergovernmental-State | | | \$300,000 | | (\$300,000) | -100.0% |
| Total State Housing Grant | | | \$300,000 | | (\$300,000) | -100.0% |
| Public Facilities Fee (4100s) | | | | | | |
| Interest | \$623,344 | \$376,186 | \$376,186 | \$295,550 | (\$80,636) | -21.4% |
| Developer Contribution | 4,730,443 | 6,136,136 | 2,257,136 | 4,735,946 | 2,478,810 | 109.8% |
| Total Public Facilities Fee | \$5,353,787 | \$6,512,322 | \$2,633,322 | \$5,031,496 | \$2,398,174 | 91.1% |
| Fire Impact Fee (4201) | | | | | | |
| Interest | \$3,090 | \$2,219 | \$2,219 | \$1,500 | (\$719) | -32.4% |
| Developer Contribution | 66,606 | 85,432 | 85,432 | 44,250 | (41,182) | -48.2% |
| Total Fire Impact Fees | \$69,696 | \$87,651 | \$87,651 | \$45,750 | (\$41,901) | -47.8% |

| Category | Actual 2019-20 | Adopted | Amended | Update 2021-22 | \$ Change from Amended | % Change from Amended |
|--------------------------------------|----------------------|----------------------|----------------------|----------------------|------------------------------|-----------------------------|
| | | Budget 2020-21 | Budget 2020-21 | | Amended | |
| Traffic Impact Fee (4300s) | | | | | | |
| Interest | \$526,154 | \$299,950 | \$299,950 | \$180,000 | (\$119,950) | -40.0% |
| Developer Contribution | 1,754,821 | 959,855 | 959,855 | 255,862 | (703,993) | -73.3% |
| Total Traffic Impact Fee | \$2,280,975 | \$1,259,805 | \$1,259,805 | \$435,862 | (\$823,943) | -65.4% |
| Dublin Crossing Fund (4401) | | | | | | |
| Interest | \$172,432 | \$150,000 | \$150,000 | \$60,000 | (\$90,000) | -60.0% |
| General Revenue | | \$1,000,000 | \$1,000,000 | | (\$1,000,000) | -100.0% |
| Total Dublin Crossing Fund | \$172,432 | \$1,150,000 | \$1,150,000 | \$60,000 | (\$1,090,000) | -94.8% |
| Vehicles Replacement (6105) | | | | | | |
| Interest | \$70,235 | \$38,458 | \$38,458 | \$20,000 | (\$18,458) | -48.0% |
| Internal Service Charges | 526,265 | 673,250 | 673,250 | 539,535 | (133,715) | -19.9% |
| Total Vehicles Replacement | \$596,500 | \$711,708 | \$711,708 | \$559,535 | (\$152,173) | -21.4% |
| Facilities Replacement (6205) | | | | | | |
| Interest | \$179,187 | \$96,999 | \$96,999 | \$80,000 | (\$16,999) | -17.5% |
| Internal Service Charges | 220,593 | 216,237 | 216,237 | 348,509 | 132,272 | 61.2% |
| Total Facilities Replacement | \$399,780 | \$313,236 | \$313,236 | \$428,509 | \$115,273 | 36.8% |
| Equipment Replacement (6305) | | | | | | |
| Interest | \$123,099 | \$68,963 | \$68,963 | \$50,000 | (\$18,963) | -27.5% |
| Internal Service Charges | 872,675 | 1,006,158 | 1,006,158 | 988,715 | (17,443) | -1.7% |
| Total Equipment Replacement | \$995,774 | \$1,075,121 | \$1,075,121 | \$1,038,715 | (\$36,406) | -3.4% |
| IT Fund (6605) | | | | | | |
| Interest | \$24,261 | \$17,716 | \$17,716 | \$7,000 | (\$10,716) | -60.5% |
| Internal Service Charges | 1,549,554 | 2,015,544 | 2,015,544 | 2,165,001 | 149,457 | 7.4% |
| Total IT Fund | \$1,573,815 | \$2,033,260 | \$2,033,260 | \$2,172,001 | \$138,741 | 6.8% |
| Retiree Health (6901) | | | | | | |
| Interest | \$2,991 | \$1,533 | \$1,533 | \$1,000 | (\$533) | -34.8% |
| Internal Service Charges | 928,474 | 153,033 | 153,033 | 0 | (\$153,033) | -100.0% |
| General Revenue | 797,980 | 924,080 | 924,080 | 1,025,000 | 100,920 | 10.9% |
| Total Retiree Health | \$1,729,445 | \$1,078,646 | \$1,078,646 | \$1,026,000 | (\$52,646) | -4.9% |
| Total ⁽¹⁾ | \$131,689,412 | \$124,497,572 | \$127,798,523 | \$135,519,640 | \$7,721,117 | 6.0% |

⁽¹⁾ Excludes Transfers In and Fiduciary Funds

Historical Comparison of Expenditures

EXPENDITURE COMPARISON BY DEPARTMENT

| Department | Actual 2019-20 | Adopted Budget 2020-21 | Amended Budget 2020-21 | Update 2021-22 | \$ Change from Amended | % Change from Amended |
|--------------------------------------|--------------------|------------------------------|------------------------------|--------------------|------------------------------|-----------------------------|
| Administrative Services | | | | | | |
| Finance | \$1,684,163 | \$1,938,348 | \$1,948,877 | \$2,329,497 | \$380,620 | 19.5% |
| Risk Management | 688,570 | 869,926 | 1,105,926 | 1,248,816 | 142,890 | 12.9% |
| Total Administrative Services | \$2,372,733 | \$2,808,274 | \$3,054,803 | \$3,578,313 | \$523,510 | 17.1% |
| City Attorney | | | | | | |
| City Attorney | \$679,137 | \$987,780 | \$987,780 | \$987,780 | | 0.0% |
| Total City Attorney | \$679,137 | \$987,780 | \$987,780 | \$987,780 | | 0.0% |
| City Council | | | | | | |
| City Council | \$455,832 | \$536,898 | \$536,898 | \$521,831 | (\$15,067) | -2.8% |
| Total City Council | \$455,832 | \$536,898 | \$536,898 | \$521,831 | (\$15,067) | -2.8% |
| Community Development | | | | | | |
| Building & Safety | \$2,716,588 | \$3,105,845 | \$3,126,630 | \$3,243,332 | \$116,702 | 3.7% |
| Housing | 365,435 | 573,841 | 633,434 | 613,346 | (20,088) | -3.2% |
| Planning | 1,907,625 | 3,110,288 | 3,506,724 | 2,200,785 | (1,305,939) | -37.2% |
| Total Community Development | \$4,989,648 | \$6,789,974 | \$7,266,787 | \$6,057,463 | (\$1,209,324) | -16.6% |
| City Clerk | | | | | | |
| City Clerk | \$530,425 | \$700,412 | \$710,426 | \$620,168 | (\$90,259) | -12.7% |
| Elections | 1,273 | 180,720 | 180,720 | 3,120 | (177,600) | -98.3% |
| Total City Clerk | \$531,697 | \$881,132 | \$891,146 | \$623,288 | (\$267,859) | -30.1% |

| Department | Actual 2019-20 | Adopted Budget 2020-21 | Amended Budget 2020-21 | Update 2021-22 | \$ Change from Amended | % Change from Amended |
|-------------------------------|---------------------|------------------------------|------------------------------|---------------------|------------------------------|-----------------------------|
| City Manager | | | | | | |
| City Manager | \$1,405,865 | \$1,684,032 | \$1,727,032 | \$1,807,840 | \$80,808 | 4.7% |
| Communications | \$336,883 | \$407,892 | \$423,892 | \$541,150 | \$117,258 | 27.7% |
| Economic Dev. | 725,783 | 831,271 | 861,855 | 846,076 | (15,779) | -1.8% |
| Human Resources | 747,782 | 945,990 | 1,035,990 | 961,071 | (74,919) | -7.2% |
| Information Services | 1,619,267 | 2,015,544 | 2,067,782 | 2,165,002 | 97,220 | 4.7% |
| Total City Manager | \$4,835,579 | \$5,884,729 | \$6,116,551 | \$6,321,139 | \$204,588 | 3.3% |
| Fire Department | | | | | | |
| Fire Operations | \$13,662,118 | \$14,435,233 | \$14,671,094 | \$14,877,039 | \$205,945 | 1.4% |
| Fire Maintenance | 191,384 | 252,023 | 252,023 | 255,793 | 3,770 | 1.5% |
| Fire Prevention | 485,644 | 473,471 | 473,471 | 467,157 | (6,314) | -1.3% |
| Total Fire Department | \$14,339,146 | \$15,160,727 | \$15,396,588 | \$15,599,988 | \$203,400 | 1.3% |
| Non-Departmental | | | | | | |
| Animal Control | \$227,122 | \$461,431 | \$461,431 | \$327,076 | (\$134,355) | -29.1% |
| Crossing Guard | 168,906 | 254,608 | 84,608 | 254,608 | 170,000 | 200.9% |
| Community TV | 150,104 | 186,577 | 186,577 | 214,693 | 28,116 | 15.1% |
| DRFA | 690,859 | 772,026 | 914,699 | 922,026 | 7,327 | 0.8% |
| Disaster Preparation | 341,642 | 193,607 | 2,870,704 | 6,306,747 | 3,436,043 | 119.7% |
| Human Services | 320,585 | 345,452 | 345,452 | 311,538 | (33,914) | -9.8% |
| Library Services | 783,480 | 980,482 | 1,032,715 | 961,728 | (70,987) | -6.9% |
| Non Departmental | 11,556,895 | 5,433,000 | 17,980,094 | 4,175,751 | (13,804,343) | -76.8% |
| Waste Management | 5,551,256 | 6,579,072 | 6,984,072 | 6,854,810 | (129,262) | -1.9% |
| Total Non-Departmental | \$19,790,849 | \$15,206,255 | \$30,860,352 | \$20,328,977 | (\$10,531,374) | -34.1% |

| Department | Actual 2019-20 | Adopted Budget 2020-21 | Amended Budget 2020-21 | Update 2021-22 | \$ Change from Amended | % Change from Amended |
|---|---------------------|------------------------------|------------------------------|----------------------|------------------------------|-----------------------------|
| Parks & Community Services | | | | | | |
| Cultural & Special Events | \$726,958 | \$994,657 | \$765,725 | \$886,643 | \$120,918 | 15.8% |
| Heritage Center | 481,526 | 552,592 | 498,230 | 372,403 | (125,827) | -25.3% |
| Parks & Community Services Admin | 1,245,292 | 1,424,092 | 1,402,480 | 1,505,769 | 103,289 | 7.4% |
| Shannon Center | 1,187,135 | 1,527,423 | 1,271,136 | 1,423,905 | 152,769 | 12.0% |
| Stager & Other Facility Ops | 905,443 | 980,777 | 732,974 | 996,754 | 263,780 | 36.0% |
| Senior Center | 676,806 | 945,087 | 829,637 | 647,558 | (182,079) | -21.9% |
| The Wave | 2,052,089 | 2,470,087 | 1,973,985 | 2,519,695 | 545,710 | 27.6% |
| Total Parks & Community Services | \$7,275,250 | \$8,894,715 | \$7,474,167 | \$8,352,728 | \$878,561 | 11.8% |
| Police Department | | | | | | |
| Police Operations | \$20,441,855 | \$22,149,269 | \$22,357,000 | \$23,320,596 | \$963,596 | 4.3% |
| Police Operations Support | 1,735,319 | 2,453,251 | 2,771,143 | 2,433,984 | (337,159) | -12.2% |
| Total Police Department | \$22,177,174 | \$24,602,520 | \$25,128,143 | \$25,754,580 | \$626,437 | 2.5% |
| Public Works | | | | | | |
| Engineering | \$2,863,064 | \$2,772,626 | \$3,132,824 | \$3,826,515 | \$693,691 | 22.1% |
| Environmental Programs | 648,434 | 1,191,741 | 1,373,463 | 1,028,683 | (344,780) | -25.1% |
| Maintenance | 8,262,649 | 9,884,659 | 9,684,203 | 10,299,679 | 615,477 | 6.4% |
| Public Works Administration | 966,645 | 1,483,353 | 1,723,353 | 1,446,955 | (276,398) | -16.0% |
| Special Districts | 40,572 | 47,940 | 52,940 | 49,340 | (3,600) | -6.8% |
| Transportation | 1,039,766 | 939,615 | 1,222,650 | 1,027,350 | (195,300) | -16.0% |
| Total Public Works | \$13,821,132 | \$16,319,934 | \$17,189,432 | \$17,678,523 | \$489,090 | 2.8% |
| Grand Total ⁽¹⁾ | \$91,268,177 | \$98,072,938 | \$114,902,647 | \$105,804,610 | (\$9,098,037) | -7.9% |

⁽¹⁾ Excludes Transfers Out, depreciation expenditures, and Fiduciary Funds

Position Allocation Plan

FY 2021-22 POSITION ALLOCATION PLAN SUMMARY BY DEPARTMENT

| Department | Actual 2019-20 | Adopted 2020-21 | Amended 2020-21 | Update 2021-22 | Update vs Amended |
|--------------------------------|-------------------|--------------------|--------------------|-------------------|----------------------|
| City Manager Office | | | | | |
| City Positions | 15.70 | 16.00 | 18.00 | 19.00 | 1.00 |
| Total | 15.70 | 16.00 | 18.00 | 19.00 | 1.00 |
| City Clerk | | | | | |
| City Positions | 2.50 | 3.50 | 3.50 | 3.50 | |
| Total | 2.50 | 3.50 | 3.50 | 3.50 | |
| Administrative Services | | | | | |
| City Positions | 9.00 | 8.90 | 8.90 | 8.90 | |
| Total | 9.00 | 8.90 | 8.90 | 8.90 | |
| Non-Departmental | | | | | |
| City Positions | 0.90 | 1.00 | 1.00 | 1.00 | |
| Total | 0.90 | 1.00 | 1.00 | 1.00 | |
| Community Development | | | | | |
| City Positions | 19.35 | 19.00 | 18.00 | 18.00 | |
| Contract Positions | 9.79 | 7.67 | 7.67 | 7.40 | (0.27) |
| Total | 29.14 | 26.67 | 25.67 | 25.40 | (0.27) |

| Department | Actual 2019-20 | Adopted 2020-21 | Amended 2020-21 | Update 2021-22 | Update vs Amended |
|---------------------------------------|-------------------|--------------------|--------------------|-------------------|----------------------|
| Fire Department | | | | | |
| City Positions | 1.00 | 1.00 | 1.00 | 1.00 | |
| Contract Positions | 38.58 | 38.56 | 38.56 | 38.56 | |
| Total | 39.58 | 39.56 | 39.56 | 39.56 | |
| Police Department | | | | | |
| City Positions | 4.00 | 4.00 | 4.00 | 4.00 | |
| Contract Positions | 63.00 | 63.00 | 63.00 | 64.00 | 1.00 |
| Total | 67.00 | 67.00 | 67.00 | 68.00 | 1.00 |
| Parks & Community Services | | | | | |
| City Positions | 23.10 | 22.60 | 21.60 | 22.60 | 1.00 |
| Total | 23.10 | 22.60 | 21.60 | 22.60 | 1.00 |
| Public Works | | | | | |
| City Positions | 18.45 | 18.00 | 18.00 | 18.00 | |
| Contract Positions | 39.54 | 36.27 | 36.27 | 36.49 | 0.22 |
| Total | 57.99 | 54.27 | 54.27 | 54.49 | 0.22 |
| TOTAL CITY & CONTRACT | 244.91 | 239.50 | 239.50 | 242.45 | 2.95 |

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. 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.

FY 2021-22 POSITION ALLOCATION PLAN
CITY POSITIONS

| Department / Classification | Actual 2019-20 | Adopted 2020-21 | Amended 2020-21 | Update 2021-22 | Update vs Amended |
|-------------------------------------|-------------------|--------------------|--------------------|-------------------|----------------------|
| City Manager Office | | | | | |
| City Manager | 1.00 | 1.00 | 1.00 | 1.00 | |
| Assistant City Manager | 1.00 | 1.00 | 1.00 | 1.00 | |
| Administrative Technician | 1.00 | 1.00 | 1.00 | 1.00 | |
| Assistant to the City Manager | 0.75 | 0.75 | 0.75 | 0.75 | |
| Chief Information Security Officer | | | 1.00 | 1.00 | |
| Communications Analyst | | | 1.00 | 1.00 | |
| Communications Manager | | 1.00 | 1.00 | 1.00 | |
| Economic Development Director | 1.00 | 1.00 | 1.00 | 1.00 | |
| Executive Aide | 1.00 | 1.00 | 1.00 | 1.00 | |
| Graphic Design & Comm Coordinator | | 0.25 | 0.25 | 0.25 | |
| Human Resources Manager | | 1.00 | 1.00 | 1.00 | |
| Human Resources Director | 0.75 | 1.00 | 1.00 | 1.00 | |
| Information Systems Manager | 1.00 | 1.00 | 1.00 | 1.00 | |
| Information Systems Technician I/II | 2.00 | 2.00 | 1.00 | 1.00 | |
| Management Analyst II | 1.70 | 1.00 | 1.00 | 1.00 | |
| Network Systems Coordinator | 1.00 | 1.00 | 1.00 | 1.00 | |
| Network Systems Specialist | | | 1.00 | 1.00 | |
| Office Assistant I | 0.50 | | | | |
| Office Assistant II | | 0.50 | 0.50 | 0.50 | |
| Senior Management Analyst | 1.00 | | | | |
| Senior Office Assistant | 0.50 | 0.50 | 0.50 | 0.50 | |
| Senior Office Assistant | 0.50 | | | 1.00 | 1.00 |
| Special Projects Mgr (Limited Term) | 1.00 | 1.00 | 1.00 | 1.00 | |
| Total - City Manager Office | 15.70 | 16.00 | 18.00 | 19.00 | 1.00 |
| City Clerk | | | | | |
| City Clerk | 1.00 | 1.00 | 1.00 | 1.00 | |
| Administrative Technician | 1.00 | 1.00 | 1.00 | 1.00 | |
| Office Assistant I | 0.50 | | | | |
| Office Assistant II | | 1.50 | 1.50 | 1.50 | |
| Total - City Clerk | 2.50 | 3.50 | 3.50 | 3.50 | |

| Department / Classification | Actual 2019-20 | Adopted 2020-21 | Amended 2020-21 | Update 2021-22 | Update vs Amended |
|--|-------------------|--------------------|--------------------|-------------------|----------------------|
| Administrative Services | | | | | |
| Administrative Services Director | 1.00 | | 1.00 | 1.00 | 1.00 |
| Accountant | 1.00 | | 1.00 | 1.00 | 1.00 |
| Administrative Aide | 1.00 | | 1.00 | 1.00 | 1.00 |
| Asst. Admin. Services Director | 1.00 | | 1.00 | 1.00 | 1.00 |
| Finance Technician I/II | 1.00 | | 1.00 | 1.00 | 1.00 |
| Financial Analyst | 0.90 | | 0.90 | 0.90 | 0.90 |
| Management Analyst I | 1.00 | | 1.00 | 1.00 | 1.00 |
| Office Assistant II | 0.10 | | | | |
| Senior Accountant | 1.00 | | 1.00 | 1.00 | 1.00 |
| Senior Finance Technician | 1.00 | | 1.00 | 1.00 | 1.00 |
| Total - Administrative Services | 9.00 | 8.90 | 8.90 | 8.90 | |
| Non-Departmental | | | | | |
| Assistant to the City Manager | 0.25 | | 0.25 | 0.25 | 0.25 |
| Financial Analyst | 0.10 | | 0.10 | 0.10 | 0.10 |
| Human Resources Director | 0.25 | | | | |
| Management Analyst II | 0.30 | | | | |
| Recreation Coordinator | | | 0.05 | 0.05 | 0.05 |
| Recreation Supervisor | | | 0.05 | 0.05 | 0.05 |
| Recreation Technician | | | 0.05 | 0.05 | 0.05 |
| Senior Office Assistant | | | 0.50 | 0.50 | 0.50 |
| Total - Non-Departmental | 0.90 | 1.00 | 1.00 | 1.00 | |

| Department / Classification | Actual 2019-20 | Adopted 2020-21 | Amended 2020-21 | Update 2021-22 | Update vs Amended |
|--------------------------------------|-------------------|--------------------|--------------------|-------------------|----------------------|
| Community Development | | | | | |
| Community Development Director | 1.00 | | 1.00 | 1.00 | |
| Administrative Aide | 1.00 | | 1.00 | 1.00 | |
| Administrative Technician | 1.00 | | 1.00 | 1.00 | |
| Assistant Planner | 1.00 | | 1.00 | 1.00 | |
| Associate Planner | 1.00 | | 1.00 | 1.00 | |
| Asst. Director of Community Dev. | 1.00 | | 1.00 | 1.00 | |
| Chief Building Official | 1.00 | | 1.00 | 1.00 | |
| Office Assistant II | 2.35 | | 2.00 | 2.00 | |
| Permit Technician | 1.00 | | 1.00 | 1.00 | |
| Permit Technician (Limited Term) | 1.00 | | 1.00 | 1.00 | |
| Plan Check Engineer | 1.00 | | 1.00 | 1.00 | |
| Plans Examiner | 1.00 | | 1.00 | 1.00 | |
| Principal Planner | 2.00 | | 2.00 | 2.00 | |
| Senior Code Enforcement Officer | 1.00 | | 1.00 | 1.00 | |
| Senior Office Assistant | 1.00 | | 1.00 | 1.00 | |
| Senior Planner | 1.00 | | 1.00 | 1.00 | |
| Senior Planner (Limited Term) | 1.00 | | 1.00 | | |
| Total - Community Development | 19.35 | 19.00 | 18.00 | 18.00 | |
| Fire Department | | | | | |
| Office Assistant II | 1.00 | | 1.00 | 1.00 | |
| Total - Fire Department | 1.00 | 1.00 | 1.00 | 1.00 | |
| Police Department | | | | | |
| Administrative Aide | 1.00 | | 1.00 | 1.00 | |
| Administrative Technician | 1.00 | | 1.00 | 1.00 | |
| Office Assistant II | 2.00 | | 2.00 | 2.00 | |
| Total - Police Department | 4.00 | 4.00 | 4.00 | 4.00 | |

| Department / Classification | Actual 2019-20 | Adopted | Amended | Update 2021-22 | Update vs Amended |
|---|-------------------|--------------|--------------|-------------------|----------------------|
| | | 2020-21 | 2020-21 | | |
| Parks & Community Services | | | | | |
| Parks & Community Svcs Director | 1.00 | 1.00 | 1.00 | 1.00 | |
| Asst. Parks & Comm Services Dir. | 1.00 | 1.00 | 1.00 | 1.00 | |
| Cultural Arts & Heritage Manager | 1.00 | 1.00 | 1.00 | 1.00 | |
| Graphic Design & Comm Coordinator | 1.00 | 0.75 | 0.75 | 0.75 | |
| Management Analyst I | 1.00 | 1.00 | 1.00 | 1.00 | |
| Management Analyst II | 1.00 | 1.00 | 1.00 | 1.00 | |
| Office Assistant II | 1.10 | 1.00 | 1.00 | 1.00 | |
| Recreation Coordinator | 7.00 | 6.95 | 5.95 | 6.95 | 1.00 |
| Recreation Manager | 1.00 | 1.00 | 1.00 | 1.00 | |
| Recreation Supervisor | 3.00 | 2.95 | 2.95 | 2.95 | |
| Recreation Technician | 3.00 | 2.95 | 2.95 | 2.95 | |
| Senior Office Assistant | 2.00 | 2.00 | 2.00 | 2.00 | |
| Total - Parks & Community Services | 23.10 | 22.60 | 21.60 | 22.60 | 1.00 |

| Department / Classification | Actual 2019-20 | Adopted | Amended | Update | Update vs Amended |
|--|-------------------|--------------|--------------|--------------|----------------------|
| | | 2020-21 | 2020-21 | 2021-22 | |
| Public Works | | | | | |
| Public Works Director | 1.00 | 1.00 | 1.00 | 1.00 | |
| Administrative Aide | 1.00 | 1.00 | 1.00 | 1.00 | |
| Assistant Civil Engineer (Limited Term) | 1.00 | 1.00 | 1.00 | 1.00 | |
| Assistant Public Works Dir/City Engineer | 1.00 | 1.00 | 1.00 | 1.00 | |
| Associate Civil Engineer | 2.00 | 2.00 | 3.00 | 3.00 | |
| Associate Civil Engineer (Limited Term) | 1.00 | 1.00 | | | |
| Capital Improvement Program Manager | 1.00 | 1.00 | 1.00 | 1.00 | |
| Environmental Coordinator | 1.00 | 1.00 | | | |
| Environmental & Sustain. Manager | | | 1.00 | 1.00 | |
| Environmental Technician | 1.00 | 1.00 | 1.00 | 1.00 | |
| Management Analyst II | 1.00 | 1.00 | 1.00 | 1.00 | |
| Office Assistant II | 1.45 | 1.00 | 1.00 | 1.00 | |
| Parks & Facilities Dev. Coordinator | 1.00 | 1.00 | 1.00 | 1.00 | |
| Permit Technician | 1.00 | 1.00 | 1.00 | 1.00 | |
| Public Works Maintenance Superintendent | 1.00 | 1.00 | 1.00 | 1.00 | |
| Public Works Trans/Ops Manager | 1.00 | 1.00 | 1.00 | 1.00 | |
| Senior Civil Engineer | 1.00 | 1.00 | 1.00 | 1.00 | |
| Senior Public Works Inspector | 1.00 | 1.00 | 1.00 | 1.00 | |
| Total - Public Works | 18.45 | 18.00 | 18.00 | 18.00 | |
| GRAND TOTAL - CITY POSITIONS | 94.00 | 94.00 | 94.00 | 96.00 | 2.00 |

FY 2021-22 POSITION ALLOCATION PLAN
CONTRACT POSITION

| Department / Classification | Actual 2019-20 | Adopted 2020-21 | Amended 2020-21 | Update 2021-22 | Update vs Amended |
|---|-------------------|--------------------|--------------------|-------------------|----------------------|
| Community Development | | | | | |
| Building & Safety | | | | | |
| Building Inspector | 8.75 | 6.50 | 6.50 | 6.50 | |
| Plan Checker | 1.04 | 1.17 | 1.17 | 0.90 | (0.27) |
| Total - Community Development | 9.79 | 7.67 | 7.67 | 7.40 | (0.27) |
| Fire Department (Alameda County) | | | | | |
| CERT Coordinator | 0.13 | 0.14 | 0.14 | 0.14 | |
| Code Compliance Officer | 1.00 | 1.00 | 1.00 | 1.00 | |
| Deputy Fire Marshal | 1.00 | 1.00 | 1.00 | 1.00 | |
| Emergency Prepared. Manager | 0.13 | 0.14 | 0.14 | 0.14 | |
| Fire Captain | 12.00 | 12.00 | 12.00 | 12.00 | |
| Fire Engineer | 12.00 | 12.00 | 12.00 | 12.00 | |
| Fire Marshal | 0.13 | 0.14 | 0.14 | 0.14 | |
| Firefighter/Paramedic | 12.00 | 12.00 | 12.00 | 12.00 | |
| Plans Checker | 0.13 | 0.14 | 0.14 | 0.14 | |
| Total- Fire Department | 38.58 | 38.56 | 38.56 | 38.56 | |
| Police Department (Alameda County) | | | | | |
| Commander | 1.00 | 1.00 | 1.00 | 1.00 | |
| Captain | 1.00 | 1.00 | 1.00 | 1.00 | |
| Lieutenant | 2.00 | 2.00 | 2.00 | 2.00 | |
| Sergeant | 10.00 | 10.00 | 10.00 | 10.00 | |
| Officer | 45.00 | 45.00 | 45.00 | 46.00 | 1.00 |
| Sheriff's Technician | 4.00 | 4.00 | 4.00 | 4.00 | |
| Total - Police Department | 63.00 | 63.00 | 63.00 | 64.00 | 1.00 |

| Department / Classification | Actual 2019-20 | Adopted | Amended | Update | Update vs Amended |
|---|-------------------|---------------|---------------|---------------|----------------------|
| | | 2020-21 | 2020-21 | 2021-22 | |
| Public Works (MCE) | | | | | |
| Maintenance Superintendent | 1.00 | 1.00 | 1.00 | 1.00 | |
| Maintenance Supervisor | 1.00 | | | | |
| Landscape Foreman | 2.70 | 4.00 | 4.00 | 4.00 | |
| Landscape Laborer I | 10.31 | 7.00 | 7.00 | 7.00 | |
| Landscape Laborer II | 7.26 | 6.00 | 6.00 | 6.00 | |
| Landscape Laborer III | 17.27 | 18.27 | 18.27 | 18.49 | 0.22 |
| Total - Public Works | 39.54 | 36.27 | 36.27 | 36.49 | 0.22 |
| GRAND TOTAL - CONTRACT POSITIONS | 150.91 | 145.50 | 145.50 | 146.45 | 0.95 |

Fiscal Year 2021-22 Appropriations Limit

(Based on Fiscal Year 2020-21 Limit Adopted by City Council Resolution No. 46-20)

The Gann Limit, or Proposition 4 Limit, was a 1979 amendment to the California constitution sponsored by political activist Paul Gann in 1979 on the heels of his property tax-reducing Proposition 13 initiative passed the prior year. The Gann Limit was designed to regulate state and local spending by linking the rate of appropriation growth to a statewide index.

In accordance with Chapter 1025 of the statutes of 1987, as amended, each government entity is required to include the Appropriations Limit in the annual budget. The City of Dublin has calculated a Fiscal Year 2021-22 limit in accordance with Article XIII B of the California Constitution and the recognized methodology for calculating adjustments. The details of this calculation are shown on the following page.

The Appropriations Limit does not apply to all funds appropriated by the City Council. State law limits only the appropriations that are funded by “proceeds of taxes,” which are narrowly defined. The law also establishes a formula to be used to calculate annual adjustments to the limit using a combination of two factors selected by the agency.

The first factor is based on changes in population. Agencies may either select the change in the city population or the change in county population. For Fiscal Year 2021-22 the City of Dublin population change is a decrease of 0.26% was smaller than the Alameda County population decrease 0.37% (based on the Price and Population Information provided by the California Department of Finance). Therefore, the adjustment calculation uses the City of Dublin population change.

The second factor allows the City to use either 1) the increase in the State Per Capita Personal Income, or 2) the change in local assessed valuation based on changes in the “Non-residential New Construction.” The change in the per capita personal income as provided by the Department of Finance is 5.73%. The change in the assessed valuation compares the total change in assessed valuation to the amount related strictly to non-residential improvements, in March 2021, the Alameda County Assessor provided data related to Fiscal Year 2020-21 changes in assessed valuation attributable to Non-residential New Construction, there is no change at the time of the report. Therefore, the City of Dublin elected to use the change in the State Per capita personal income.

The two factors discussed above are combined to arrive at a growth rate for appropriations, which is then applied to the prior year to arrive at a limit for the new budget year. The City of Dublin’s Fiscal Year 2021-22 Appropriations Limit is \$419,772,690, as shown on the following page, while the Fiscal Year 2021-22 Budget contains appropriations of \$78,718,073 that would be categorized as funded by proceeds of taxes. Therefore, the City’s appropriations subject to the Gann Limit are \$341,054,617 below the allowed amount calculated for Fiscal Year 2021-22.

CALCULATION OF FISCAL YEAR 2021-22 APPROPRIATIONS LIMIT (Based on Fiscal Year 2020-21 Limit)

A. Selection of Optional Factors

1. Change in Population – City vs. County.

| Factors | 1/1/2021 | 1/1/2020 | % Increase |
|----------------------|-----------|-----------|---------------|
| a. City of Dublin | 63,837 | 64,003 | -0.26% |
| b. County of Alameda | 1,654,975 | 1,661,183 | -0.37% |

The City selected Factor 1a. City of Dublin population change -0.26%

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

| Factors | % Change |
|---|--------------|
| a. Change in State per Capita Personal Income | 5.73% |
| b. Change in Non-Residential Assessed Valuation | 0.0% |

The City selected Factor 2b. Change in State per Capita Personal Income 5.73%

B. FY2021-22 Growth Adjustment Factor

Calculation of factor for FY2021-22 = $X*Y = 0.9974*1.0573 = 1.0546$

$$X = \frac{\text{Selected Factor \#1} + 100}{100} = \frac{-0.26+100}{100} = 0.9974$$

$$Y = \frac{\text{Selected Factor \#2} + 100}{100} = \frac{5.73+100}{100} = 1.0573$$

C. Calculation of Appropriations Limit

| | | |
|--|--------|---------------|
| Fiscal Year 2020-21 Appropriations Limit | x | \$398,039,721 |
| Fiscal Year 2021-22 Adjustment Factor | 1.0546 | \$419,772,690 |
| Fiscal Year 2021-22 Appropriations Limit | | |