COUNCILMEMBERS
Dr. Sherry Hu, Mayor
Jean Josey, Vice Mayor
Michael McCorriston, Councilmember
Kashef Qaadri, Councilmember
John Morada, Councilmember



Peter W. Snyder Council Chamber
Dublin Civic Center
100 Civic Plaza
Dublin, CA 94568
www.dublin.ca.gov

Regular Meeting of the
DUBLIN CITY COUNCIL

Tuesday, December 16, 2025

Location: Peter W. Snyder Council Chamber
100 Civic Plaza
Dublin, CA 94568

REGULAR MEETING 7:00 PM

Additional Meeting Procedures

This City Council meeting will be broadcast live on Comcast T.V. channel 28 beginning at 7:00 p.m. This meeting will also be livestreamed at tv28live.org and on the City's website at: https://dublin.ca.gov/ccmeetings

For the convenience of the City and as a courtesy to the public, members of the public who wish to offer comments electronically have the option of giving public comment via Zoom, subject to the following procedures:

- Fill out an online speaker slip available at www.dublin.ca.gov. The speaker slip will be made available at 10:00 a.m. on Tuesday, December 16, 2025. Upon submission, you will receive Zoom link information from the City Clerk. Speakers slips will be accepted until the staff presentation ends, or until the public comment period on non-agenda items is closed.

- Once connected to the Zoom platform using the Zoom link information from the City Clerk, the public speaker will be added to the Zoom webinar as an attendee and muted. The speaker will be able to observe the meeting from the Zoom platform.

- When the agenda item upon which the individual would like to comment is addressed, the City Clerk will announce the speaker in the meeting when it is their time to give public comment. The speaker will then be unmuted to give public comment via Zoom.

- Technical difficulties may occur that make the option unavailable, and, in such event, the meeting will continue despite the inability to provide the option.

1. **CALL TO ORDER**

2. **PLEDGE OF ALLEGIANCE**

3. **PRESENTATIONS AND PROCLAMATIONS – None.**

4. **PUBLIC COMMENT**

At this time, the public is permitted to address the City Council on non-agendized items. Please step to the podium and clearly state your name for the record. COMMENTS SHOULD NOT EXCEED THREE (3) MINUTES. In accordance with State Law, no action or discussion may take place on any item not appearing on the posted agenda. The Council may respond to statements made or questions asked, or may request Staff to report back at a future meeting concerning the matter. Any member of the public may contact the City Clerk's Office related to the proper procedure to place an item on a future City Council agenda. The exceptions under which the City Council MAY discuss and/or take action on items not appearing on the agenda are contained in Government Code Section 54954.2(b)(1)(2)(3).

5. **CONSENT CALENDAR**

Consent Calendar items are typically non-controversial in nature and are considered for approval by the City Council with one single action. Members of the audience, Staff or the City Council who would like an item removed from the Consent Calendar for purposes of public input may request the Mayor to remove the item.

5.1 Approval of December 2, 2025 Regular City Council Meeting Minutes

The City Council will consider approving the minutes of the December 2, 2025 Regular City Council Meeting.

STAFF RECOMMENDATION:

Approve the minutes of the December 2, 2025 Regular City Council Meeting.

Staff Report

Attachment 1 - December 2, 2025 Regular City Council Meeting Minutes

5.2 Approval of the 2026 City Council Meeting Calendar

The City Council typically meets on the first and third Tuesday of each month for Regular City Council Meetings. These meetings are cancelled when they conflict with City of Dublin holidays. Additionally, the City Council traditionally meets on the second Tuesday of January, cancelling the first and third Tuesday meetings, and historically takes the first Tuesday of July and first Tuesday of August off. The City Council is being asked to approve the 2026 City Council Meeting Calendar with these changes, and a change in the start time for June 2 and November 3, 2026 meetings.

STAFF RECOMMENDATION:

Approve the 2026 City Council Meeting Calendar.

Staff Report

Attachment 1 - 2026 City Council Meeting Calendar

5.3 Payment Issuance Report and Electronic Funds Transfer

The City Council will receive a listing of payments issued from November 1, 2025 – November 30, 2025 totaling $9,368,832.07.

STAFF RECOMMENDATION:

Receive the report.

Staff Report

Attachment 1 - Payment Issuance Report for November 2025

5.4 Annual Comprehensive Financial Report (ACFR) and Annual Audit for Fiscal Year Ending June 30, 2025 and Supplemental Reports Completed by the City's Independent Auditors

The City Council will receive the Annual Comprehensive Financial Report (ACFR) for the Fiscal Year (FY) ending June 30, 2025. This report includes financial statements prepared by Staff along with the audit prepared by Badawi and Associates, the independent auditors selected by the City Council. The ACFR is a report which encompasses information beyond minimum financial reporting requirements. The auditors have provided a "clean opinion" based on their review. The auditors have also completed the following supplemental reports: 1) a compliance audit of Alameda County Transportation Commission Measure B Funds; 2) a compliance audit of Alameda County Transportation Commission Measure BB Funds; 3) a compliance audit of Alameda County Transportation Commission Measure F Fund Vehicle Registration Fee Program; 4) a compliance examination of the American Rescue Plan Act (ARPA) Fund; and 5) a review of the City's Annual Appropriations Limit Calculation. The reports have been reviewed by the City Council Ad-Hoc Audit Subcommittee.

STAFF RECOMMENDATION:

Receive the reports.

Staff Report

Attachment 1 - Summary - Key Information

Attachment 2 - Annual Comprehensive Financial Report Fiscal Year 2024-25

Attachment 3 - Fiscal Year 2024-25 Auditors' Communication with Those Charged with Governance

Attachment 4 - Fiscal Year 2024-25 Measure B Report

Attachment 5 - Fiscal Year 2024-25 Measure BB Report

Attachment 6 - Fiscal Year 2024-25 Measure F Report

Attachment 7 - Fiscal Year 2024-25 ARPA Examination

Attachment 8 - Appropriations Limit Fiscal Year 2025-26

5.5 Selection of Names of Two New Parks within the Francis Ranch Development

The City Council will select the names of two new neighborhood parks located in the Francis Ranch Development.

STAFF RECOMMENDATION:

Confirm Poppy Meadow Park as the name of the northern park and Wild Wind Park as the name of the southern park in the Francis Ranch Development.

Staff Report

Attachment 1 - City Council Approved Conceptual Designs

Attachment 2 - Park Name Combination Descriptions

5.6 Dougherty Hills Open Space Slide and Trail Repair Project (FEMA Project No. 716372) and Dublin Boulevard Slide Repair Between Inspiration Drive and Silvergate Drive Project (FEMA Project No. 733034), CIP No. GI0221, Acceptance of Work

The City Council will consider accepting the Dougherty Hills Open Space Slide and Trail Repair Project and the Dublin Boulevard Slide Repair Between Inspiration Drive and Silvergate Project. The projects consisted of repairing shallow landslides and other damage caused by the storms in winter 2022-2023.

STAFF RECOMMENDATION:

Adopt the **Resolution** Accepting the Dougherty Hills Open Space Slide and Trail Repair Project, CIP No. GI0221, FEMA Project No. 716372; and adopt the **Resolution** Accepting the Dublin Boulevard Slide Repair Between Inspiration Drive and Silvergate Drive Project, CIP No. GI0221, FEMA Project No. 733034.

Staff Report

Attachment 1 - Resolution Accepting the Dougherty Hills Open Space Slide and Trail Repair Project, CIP No. GI0221, FEMA Project No. 716372

Attachment 2 - Resolution Accepting the Dublin Boulevard Slide Repair Between Inspiration Drive and Silvergate Drive Project, CIP No. GI0221, FEMA Project No. 733034

Attachment 3 - CIP No. GI0221

5.7 Citywide Trash Capture Devices, CIP No. ST0121, Acceptance of Work

The City Council will consider accepting the Citywide Trash Capture Devices project. The project consisted of installing new and replacing existing small trash capture devices in 86 storm drain inlets throughout the City.

STAFF RECOMMENDATION:

Adopt the **Resolution** Accepting the Citywide Trash Capture Devices Project, CIP No. ST0121.

Staff Report

Attachment 1 - Resolution Accepting the Citywide Trash Capture Devices Project, CIP No. ST0121

Attachment 2 - CIP No. ST0121

5.8 Zoning Ordinance Amendment to Chapter 8.84 (Sign Regulations) (PLPA-004290-2025)

On December 2, 2025, the City Council considered City-initiated amendments to Dublin Municipal Code Chapter 8.84 (Sign Regulations). The proposed amendments address direction from the City Council to amend the regulation for Temporary Non-Commercial Signs, and other Staff-initiated amendments that are intended to bring greater clarity and consistency to existing regulations. The City Council waived the first reading and introduced the Ordinance amending the Zoning Ordinance. The City Council is now requested to waive the second reading and adopt the proposed Ordinance.

STAFF RECOMMENDATION:

Waive the second reading and adopt the **Ordinance** Approving Amendments to Dublin Municipal Code Chapter 8.84 (Sign Regulations).

Staff Report

Attachment 1 - Ordinance Approving Amendments to Dublin Municipal Code 8.84 (Sign Regulations)

Attachment 2 - December 2, 2025 Staff Report (without attachments)

5.9 Amendments to the Downtown Dublin Specific Plan and Dublin Municipal Code for Outdoor Live Entertainment (PLPA-004212-2025)

On December 2, 2025, the City Council adopted a resolution approving amendments to the Downtown Dublin Specific Plan Section 3.4 (Land Use Designations) and waived the first reading and introduced an Ordinance amending the Dublin Municipal Code, which together would permit Outdoor Live Entertainment in the Downtown. The proposed Ordinance would amend Dublin Municipal Code Chapter 8.08 (Definitions), Chapter 8.12 (Zoning Districts and Permitted Uses of Land), and Chapter 8.116 (Zoning Clearance), and add Chapter 8.41 (Outdoor Live Entertainment). The City Council is now requested to waive the second reading and adopt the proposed Ordinance.

STAFF RECOMMENDATION:

Waive the second reading and adopt the **Ordinance** Approving Amendments to the Dublin Municipal Code Chapter 8.08 (Definitions), Chapter 8.12 (Zoning Districts and Permitted Uses of Land), Chapter 8.116 (Zoning Clearance), and the Addition of Chapter 8.41 (Outdoor Live Entertainment) to add Outdoor Live Entertainment as an Allowed Use and Establish Development Standards.

Staff Report
Attachment 1 - Approving Amendments to the Dublin Municipal Code Chapter 8.08, Chapter 8.12, Chapter 8.116, and the Addition of Chapter 8.41 to add Outdoor Live Entertainment as an Allowed Use and Establish Development Standards
Attachment 2 - December 2, 2025 Staff Report (without attachments)

5.10 Revisions to the Personnel System

The City Council will consider revisions to the City's Personnel Systems, including the Classification Plan and Salary Plan for Full-Time Employees, to retitle two existing positions and update corresponding job descriptions and salary ranges.

STAFF RECOMMENDATION:

Adopt the **Resolution** Amending the Classification Plan; and adopt the **Resolution** Amending the Salary Plan for Management Positions Exempt from Competitive Service and for Full-Time Personnel.

Staff Report
Attachment 1 - Resolution Amending the Classification Plan
Attachment 2 - Exhibit A to the Resolution - Public Works Director Job Description
Attachment 3 - Exhibit B to the Resolution - Parks Planner Job Description
Attachment 4 - Resolution Amending the Salary Plan for Management and Full-Time Personnel
Attachment 5 - Public Works Director Job Description - redline version
Attachment 6 - Parks Planner Job Description - redline version

6. PUBLIC HEARING – None.

7. UNFINISHED BUSINESS – None.

8. NEW BUSINESS

8.1 Presentation of the Outdoor Flag Display Policy

The City Council will receive a presentation on the City of Dublin's Outdoor Flag Display Policy, established by City Council Resolution No. 56-19 on June 4, 2019. The policy provides standards and procedures for the display of the United States Flag, the California State Flag, the City of Dublin Flag, and any commemorative flags authorized by the City Council. This presentation also summarizes the City's operating practices for lowering flags to half-staff.

STAFF RECOMMENDATION:

Receive the presentation.

Staff Report

Attachment 1 - Resolution 56-19: Establishing the City of Dublin Outdoor Flag Display Policy

Attachment 2 - US Flag Code (4 U.S. Code § 7)

Item 8.1 PowerPoint Presentation

8.2 Dublin Centre Neighborhood Park – Conceptual Design

The City Council will consider the conceptual design for the 2.01-acre Dublin Centre neighborhood park.

STAFF RECOMMENDATION:

Receive the presentation and approve the conceptual design for the Dublin Centre neighborhood park.

Staff Report

Attachment 1 - The Park at Dublin Centre Survey Results

Attachment 2 - Dublin Centre Neighborhood Park Concept Plan

Item 8.2 PowerPoint Presentation

8.3 Resolution Formally Opposing the Reopening of the Federal Correctional Institution Dublin for Any Future Detention or Correctional Operations

The City Council will consider approving a resolution formally opposing the reopening or repurposing of the former Federal Correctional Institution Dublin for any use related to detention or correctional operations.

STAFF RECOMMENDATION:

Adopt the **Resolution** Opposing the Reopening or Repurposing of the Former Federal Correctional Institution Dublin for Any Future Detention or Correctional Operations.

Staff Report

Attachment 1 - Resolution Opposing the Reopening or Repurposing of the Former Federal Correctional Institution Dublin for Any Future Detention or Correctional Operations

Attachment 2 - Letter from Bureau of Prisons, received December 5, 2025

Attachment 3 - Letter from Bureau of Prisons, received via email December 10, 2025

Item 8.3 PowerPoint Presentation

Item 8.3 SB 343

9. CITY MANAGER AND CITY COUNCIL REPORTS

Brief information only reports from City Council and/or Staff, including committee reports and reports by City Council related to meetings attended at City expense (AB1234).

10. ADJOURNMENT

This AGENDA is posted in accordance with Government Code Section 54954.2(a)

If requested, pursuant to Government Code Section 54953.2, this agenda shall be made available in appropriate alternative formats to persons with a disability, as required by Section 202 of the Americans with Disabilities Act of 1990 (42 U.S.C. Section 12132) (ADA), and the federal rules and regulations adopted in implementation thereof. To make a request for disability-related modification or accommodation, please contact the City Clerk's Office (925) 833-6650 at least 72 hours in advance of the meeting. Upon receiving a request, the City will swiftly resolve requests for reasonable accommodation for individuals with disabilities, consistent with the federal ADA, and resolve any doubt in favor of accessibility.

Agenda materials that become available within 72 hours in advance of the meeting, and after publishing of the agenda, will be available at Civic Center, 100 Civic Plaza, and will be posted on the City's website at www.dublin.ca.gov/ccmeetings.

Mission

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

Agenda Item 5.1

DUBLIN
CALIFORNIA

STAFF REPORT
CITY COUNCIL

DATE: **December 16, 2025**

TO: Honorable Mayor and City Councilmembers

FROM: Colleen Tribby, City Manager

SUBJECT: Approval of December 2, 2025 Regular City Council Meeting Minutes
Prepared by: Vanessa Rosales, CMC, Deputy City Clerk

EXECUTIVE SUMMARY:

The City Council will consider approving the minutes of the December 2, 2025 Regular City Council Meeting.

STAFF RECOMMENDATION:

Approve the minutes of the December 2, 2025 Regular City Council Meeting.

FINANCIAL IMPACT:

None.

DESCRIPTION:

The City Council will consider approving the minutes of the December 2, 2025 Regular City Council Meeting.

STRATEGIC PLAN INITIATIVE:

None.

NOTICING REQUIREMENTS/PUBLIC OUTREACH:

The City Council Agenda was posted.

ATTACHMENTS:

1) December 2, 2025 Regular City Council Meeting Minutes

MINUTES OF THE CITY COUNCIL OF THE CITY OF DUBLIN

Regular Meeting: December 2, 2025

The following are minutes of the actions taken by the City of Dublin City Council. A full video recording of the meeting with the agenda items indexed and time stamped is available on the City's website at: https://dublin.ca.gov/ccmeetings

CLOSED SESSION 6:15 PM

I. CONFERENCE WITH LEGAL COUNSEL – ANTICIPATED LITIGATION
Initiation of litigation pursuant to paragraph (4) of subdivision (d) of Section 54956.9: 1 case

REGULAR MEETING 7:00 PM

A Regular Meeting of the Dublin City Council was held on **Tuesday, December 2, 2025,** in the Peter W. Snyder Council Chamber, 100 Civic Plaza, Dublin, CA 94568. The meeting was called to order at 7:06 PM, by Mayor Hu.

1) CALL TO ORDER AND PLEDGE OF ALLEGIANCE

Attendee Name	Status
Dr. Sherry Hu, Mayor	Present
Kashef Qaadri, Vice Mayor	Present
Jean Josey, Councilmember	Present
Michael McCorriston, Councilmember	Present
John Morada, Councilmember	Present

2) REPORT ON CLOSED SESSION

Mayor Hu reported there was no reportable action out of Closed Session.

3) PRESENTATIONS AND PROCLAMATIONS

3.1) Recognition of Divyansh Agrawal, Finalist for the International Children's Peace Prize

The City Council presented a commendation to Divyansh Agrawal.

3.2) Presentation of Banners to 2025 Military Banner Program Honorees

The City Council presented the banners to the 2025 Military Banner Program honorees.

3.3) Employee Introductions

New City of Dublin staff member, Ben Keisic, Parks and Community Services Manager, was introduced and Amy Million was recognized for her promotion to Community Development Director.

4) PUBLIC COMMENT

Shirely Lewandowski provided public comment.

Stephanie Ericson provided public comment.

Mike Grant provided public comment.

Douglas Yoshida provided public comment.

Vasanth Chetan provided public comment.

5) CONSENT CALENDAR

5.1) Approved the November 18, 2025, Regular City Council Meeting Minutes.

5.2) Adopted Resolution No. 97-25 titled, “Accepting the Mape Memorial Park Pathway Relocation Project, CIP No. GI0221.”

5.3) Approved the Heritage and Cultural Arts Commission’s Wine Barrel Art Project recommendations.

5.4) Adopted Resolution No. 98-25 titled, “Summarily Vacating Public Utility Easements on Lots 64, 68, and 75 of Tract 8372.”

5.6) Adopted Resolution No. 100-25 titled, “Approving an Amendment to the Agreement with Workforce Integrity and Training Solutions for Community Workforce Agreement Administration and Implementation Services.”

5.7) Adopted Resolution No. 101-25 titled, “Declaring the City of Dublin’s Assumption of Workers’ Compensation Liabilities as a Self-Insured Employer, Authorizing Self-Funded Workers’ Compensation Operations, and Directing Related Actions.”

On a motion by Councilmember Josey, seconded by Vice Mayor Qaadri, and by unanimous vote, the City Council adopted the Consent Calendar, except for item 5.5.

RESULT:	**ADOPTED [UNANIMOUS]**
MOVED BY:	Jean Josey, Councilmember
SECOND:	Kashef Qaadri, Vice Mayor
AYES:	Hu, Josey, McCorriston, Qaadri, Morada

5.5) Adopted Resolution No. 99-25 titled, "Making Findings Regarding Unexpected Traffic Impact Fees for Fiscal Year 2024-25," and approved the budget change.

This item was pulled from the Consent Calendar by Councilmember Morada for clarifying questions.

On a motion by Vice Mayor Qaadri, and seconded by Councilmember Josey, and by unanimous vote, the City Council adopted Consent Calendar item 5.5.

RESULT:	**ADOPTED [UNANIMOUS]**
MOVED BY:	Kashef Qaadri, Vice Mayor
SECOND:	Jean Josey, Councilmember
AYES:	Hu, Josey, McCorriston, Qaadri, Morada

6) PUBLIC HEARING

6.1) Amendment to the Downtown Dublin Specific Plan and Dublin Municipal Code for Outdoor Live Entertainment (PLPA-004212-2025)

The City Council received a presentation on city-initiated amendments to the Downtown Dublin Specific Plan (DDSP) and the Zoning Ordinance to permit outdoor live entertainment.

Mayor Hu opened the Public Hearing.

Inge Houston provided public comment.

Jesus Orozco provided public comment.

Mayor Hu closed the Public Hearing.

By consensus, the City Council directed Staff to review the City's noise ordinance and bring it back to a future meeting for discussion.

On a motion by Councilmember Josey, seconded by Vice Mayor Qaadri, and by unanimous vote, the City Council adopted Resolution No. 102-25 titled, "Amending the Downtown Dublin Specific Plan to Add Outdoor Live Entertainment as an Allowed Use (PLPA-004212-2025)," and waived the reading and introduced an Ordinance Approving Amendments to the Dublin Municipal Code Chapter 8.08 (Definitions), Chapter 8.12

(Zoning Districts and Permitted Uses of Land), Chapter 8.116 (Zoning Clearance), and Addition of Chapter 8.41 (Outdoor Live Entertainment) with the amendment to look at specific holidays that would not need a minor use permit, provide a check-in with the City Council in a year, and streamline the complaint process for residents.

RESULT:	**ADOPTED [UNANIMOUS]**
MOVED BY:	Jean Josey, Councilmember
SECOND:	Kashef Qaadri, Vice Mayor
AYES:	Hu, Josey, McCorriston, Qaadri, Morada

Mayor Hu called for a recess at 8:42 PM.

Mayor Hu reconvened the meeting at 8:51 PM.

6.2) Zoning Ordinance Amendment to Chapter 8.84 (Sign Regulations) (PLPA-004290-2025)

The City Council received a presentation on City-initiated amendments to the Dublin Municipal Code Chapter 8.84 (Sign Regulations).

Mayor Hu opened the Public Hearing. Upon receiving no public comment, Mayor Hu closed the Public Hearing.

On a motion by Councilmember Josey, seconded by Councilmember McCorriston, and by a 3-2 roll call vote, the City Council waived the reading and introduced an Ordinance Approving Amendments to Dublin Municipal Code Chapter 8.84 (Sign Regulations).

RESULT:	**INTRODUCED [3-2]**
MOVED BY:	Jean Josey, Councilmember
SECOND:	Michael McCorriston, Councilmember
AYES:	Josey, McCorriston, Qaadri
NOES:	Hu, Morada

7) <u>UNFINISHED BUSINESS</u> – None.

8) <u>NEW BUSINESS</u>

8.1) Approval of Memorandum of Understanding with La Familia for a Substance Use Disorder Treatment Facility

The City Council received a presentation on a Memorandum of Understanding with La Familia, a 501(c)(3) nonprofit organization, for the construction of a Substance Use Disorder Treatment Facility in unincorporated Alameda County.

Mayor Hu opened the public comment period. Upon receiving no public comments, Mayor Hu closed the public comment period.

On a motion by Vice Mayor Qaadri, seconded by Councilmember Josey, and by unanimous vote, the City Council adopted Resolution No. 103-25 titled, “Approving the Memorandum of Understanding with La Familia for a Substance Use Disorder Treatment Facility.”

RESULT:	**ADOPTED [UNANIMOUS]**
MOVED BY:	Kashef Qaadri, Vice Mayor
SECOND:	Jean Josey, Councilmember
AYES:	Hu, Josey, McCorriston, Qaadri, Morada

8.2) Exterior Improvements Project, CIP No. GI0125, GI0223, and GI0423 – Approval of Agreement with Plant Construction Company, L.P. for Design-Build Services in a Progressive Design-Build Delivery Method and Approval of a Budget Change

The City Council received a presentation on the Progressive Design-Build for the Exterior Improvements Project.

Mayor Hu opened the public comment period.

Tom Evans provided public comment.

Mayor Hu closed the public comment period.

On a motion by Vice Mayor Qaadri, seconded by Councilmember Josey, and by unanimous vote, the City Council approved Resolution No. 104-25 titled, “Approving an Agreement with Plant Construction Company, L.P. for Progressive Design-Build Services for the Exterior Improvements Project, CIP Nos. GI0125, GI0223, and GI0423,” and approved the budget change.

RESULT:	**ADOPTED [UNANIMOUS]**
MOVED BY:	Kashef Qaadri, Vice Mayor
SECOND:	Jean Josey, Councilmember
AYES:	Hu, Josey, McCorriston, Qaadri, Morada

8.3) Selection of Vice Mayor

The City Council’s policy is to select, in December of each year, a member of the City Council to serve as Vice Mayor for a period of one year. In the absence of the Mayor, the Vice Mayor would become Mayor Pro Tempore and would assume the temporary responsibilities of the Mayor.

Mayor Hu opened the public comment period.

Tom Evans provided public comment.

Jeanine Gillengerten provided public comment.

Melissa Picache provided public comment.

Beverly Salcedo provided public comment.

Heidi Fielding provided public comment.

Bryan Ding provided public comment.

Chirag Kathrani provided public comment.

Arjun Mahajan provided public comment.

Mayor Hu closed the public comment period.

Mayor Hu nominated Councilmember Morada to serve as Vice Mayor for a one-year period from December 2025 – December 2026. The nomination failed by a 2-3 roll call vote.

RESULT:	**FAILED [2-3]**
NOMINATED BY:	Sherry Hu, Mayor
AYES:	Hu, Morada
NOES:	Josey, McCorriston, Qaadri

Councilmember McCorriston nominated Councilmember Josey to serve as Vice Mayor for a one-year period from December 2025 – December 2026. The nomination passed by a 4-1 roll call vote.

RESULT:	**APPOINTED [4-1]**
NOMINATED BY:	Michael McCorriston, Councilmember
AYES:	Hu, Josey, McCorriston, Qaadri
NOES:	Morada

9) CITY MANAGER AND CITY COUNCIL REPORTS

The City Council and Staff provided brief information-only reports, including committee reports and reports related to meetings attended at City expense (AB1234).

By consensus, the City Council directed Staff to bring back a report on data privacy and how the City protects the data it collects.

10) ADJOURNMENT

Mayor Hu adjourned the meeting in memory of Sandy Lemon at 11:07 PM.

_____
Mayor

ATTEST:

_____
City Clerk

Agenda Item 5.2

STAFF REPORT
CITY COUNCIL

DATE: **December 16, 2025**

TO: Honorable Mayor and City Councilmembers

FROM: Colleen Tribby, City Manager

SUBJECT: Approval of the 2026 City Council Meeting Calendar
Prepared by: Marsha Moore, MMC, City Clerk

EXECUTIVE SUMMARY:

The City Council typically meets on the first and third Tuesday of each month for Regular City Council Meetings. These meetings are cancelled when they conflict with City of Dublin holidays. Additionally, the City Council traditionally meets on the second Tuesday of January, cancelling the first and third Tuesday meetings, and historically takes the first Tuesday of July and first Tuesday of August off. The City Council is being asked to approve the 2026 City Council Meeting Calendar with these changes, and a change in the start time for June 2 and November 3, 2026 meetings.

STAFF RECOMMENDATION:

Approve the 2026 City Council Meeting Calendar.

FINANCIAL IMPACT:

None.

DESCRIPTION:

The City Council typically meets on the first and third Tuesday of each month for Regular City Council Meetings. These meetings are cancelled when they conflict with City of Dublin holidays. Additionally, the City Council historically takes the first Tuesday of July and first Tuesday of August off, and traditionally meets on the second Tuesday of January, taking off the first and third Tuesdays. To provide scheduling clarity, Staff has prepared a proposed City Council Meeting Calendar for 2026 (Attachment 1).

The proposed meeting calendar shows no meetings on January 6 and 20, July 7, and August 4. It does show a meeting on January 13, the second Tuesday of the month. In addition, the meetings on June 2 and November 3, 2026 will begin at 5:30 PM.

STRATEGIC PLAN INITIATIVE:

None.

NOTICING REQUIREMENTS/PUBLIC OUTREACH:

The City Council Agenda was posted.

ATTACHMENTS:

1) 2026 City Council Meeting Calendar

2026 CITY COUNCIL MEETING DATES

City Council Meeting Date
January 13, 2026
February 3, 2026
February 17, 2026
March 3, 2026
March 17, 2026
April 7, 2026
April 21, 2026
May 5, 2026
May 19, 2026
June 2, 2026 - 5:30 p.m.
June 16, 2026
July 21, 2026
August 18, 2026
September 1, 2026
September 15, 2026
October 6, 2026
October 20, 2026
November 3, 2026 - 5:30 p.m.
November 17, 2026
December 1, 2026
December 15, 2026

Agenda Item 5.3

STAFF REPORT
CITY COUNCIL

DATE: **December 16, 2025**

TO: Honorable Mayor and City Councilmembers

FROM: Colleen Tribby, City Manager

SUBJECT: Payment Issuance Report and Electronic Funds Transfer
Prepared by: Gloria Tai, Senior Finance Technician

EXECUTIVE SUMMARY:

The City Council will receive a listing of payments issued from November 1, 2025 – November 30, 2025 totaling $9,368,832.07.

STAFF RECOMMENDATION:

Receive the report.

FINANCIAL IMPACT:

Summary of Payments Issued

Report Period:	November 1, 2025 – November 30, 2025
Total Number of Payments:	324
Total Amount of Payments:	$9,368,832.07

DESCRIPTION:

The Payment Issuance Report (Attachment 1) provides a listing of all payments for the period beginning November 1, 2025 through November 30, 2025. This report is provided in accordance with the City Payments Policy adopted November 15, 2011 by Resolution No.189-11. The listing of payments has been reviewed in accordance with the policies for processing payments and expenditures.

The City's practice of reporting payments to the City Council after the payments have been made is in compliance with California Government Code Sections 37208 (b) and (c), which allow for an agency to make payments without first being audited by the legislative body, as long as such payments are: 1) conforming to a budget approved by ordinance or resolution of the legislative body; and 2) presented to the legislative body for ratification and approval in the form of an audited comprehensive annual financial report.

STRATEGIC PLAN INITIATIVE:

None

NOTICING REQUIREMENTS/PUBLIC OUTREACH:

The City Council Agenda was posted.

ATTACHMENTS:

1) Payment Issuance Report for November 2025

City of Dublin
Payment Issuance Report

Print Date: 12/1/2025

Payments Dated 11/1/2025 through 11/30/2025

Date Issued	Payee	Description	Amount
11/3/2025	A4 PROMOTIONS & INCENTIVES	SENIOR INFO FAIR POSTER	51.15
11/3/2025	A4 PROMOTIONS & INCENTIVES	ECON DEV - CITY MAP REQUEST	41.38
11/3/2025	ADITYA T. BABU CLUB V.I.P. VOLLEYBALL	REC CLASS INSTRUCTOR	3,522.00
11/3/2025	ALAMEDA COUNTY ENVIRONMENTAL HEALTH	SB1383 EDIBLE FOOD RECOVER INSP & RELATED SVCS JUN 2025	2,088.00
11/3/2025	ALMETEK INDUSTRIES INC	4" PSS BL CREEK CLEAN WTR LOGO STORMDRAIN INLET MARKER	222.00
11/3/2025	ANGEL HOUZE CLAY ART C/O JULIE P. KARTONO	REC CLASS INSTRUCTOR	105.00
11/3/2025	ARG CONSERVATION SERVICES, INC	REHABILITATION AND RELOCATION OF CAMP PARKS SIGN	150,546.58
11/3/2025	AT&T - CALNET 3	SERVICE TO PSC 10/01/2025	120.97
11/3/2025	AVI-SPL LLC	PSC CONF ROOM -DECODER/ENCODER AV	15,363.10
11/3/2025	BAY ALARM COMPANY	ALARM SERVICES SHANNON PANIC BUTTON TEST OCT 2025	225.00
11/3/2025	BAY ALARM COMPANY	ALARM SERVICES CIVIC PANIC BUTTON TEST OCT 2025	225.00
11/3/2025	BAY ALARM COMPANY	ALARM SERVICES CIVIC PANIC BUTTON TEST OCT 2025	225.00
11/3/2025	BAY ALARM COMPANY	ALARM SERVICES SENIOR PANIC BUTTON TEST OCT 2025	225.00
11/3/2025	BIG O'TIRES #7	POLICE VEHICLE MAINTENANCE & REPAIRS	139.65
11/3/2025	BYOG	WATERPARK EMPLOYEE UNIFORMS	2,536.81
11/3/2025	CARBONIC SERVICE	POOL CHEMICAL FOR PH BALANCE	649.28
11/3/2025	CDW GOVERNMENT INC	22MILES - PSC AND SCC - DIGITAL SIGNAGE MGMNT SOFTWARE	3,685.00
11/3/2025	CDW GOVERNMENT INC	CVC BRAY COMMUNITY ROOM- AV TECH UPGRADE	3,218.62
11/3/2025	CDW GOVERNMENT INC	AZURE CLOUD BACKUP - AUG 2025	2,995.58
11/3/2025	CHRISP COMPANY	ON-CALL STRIPING AND MARKING AUG 2025	13,995.40
11/3/2025	CHRISTINE PETIT	REC CLASS INSTRUCTOR	924.00
11/3/2025	CITY OF PLEASANTON	FY25-26 HUMAN SERVICES - AXIS SECTION 108 LOAN	12,859.75
11/3/2025	CONVERGEONE, INC.	DAC- MID ATLANTIC WALLRACK	1,755.26
11/3/2025	DELIA COLORADO	NIGHT MARKET PERFORMER - OCT 2025	1,000.00
11/3/2025	DELL MARKETING L.P. C/O DELL USA L.P.	DELL MONITOR FOR COMMUNICATION DEPT	839.03
11/3/2025	DUBLIN CHEVROLET	2026 CHEVY SILVERADO	57,277.29
11/3/2025	EAST BAY POOL SERVICE, INC.	POOL MAINTENANCE SERVICES	8,168.89
11/3/2025	GHD, INC.	SPEED SURVEY UPDATES SEP 2025	11,109.00
11/3/2025	GRANITE CONSTRUCTION CO INC.	DOUGHERTY HILLS OPEN SPACE SLIDE REPAIR AUG 2025	577,645.60
11/3/2025	JENNIFER STAFFA	EXPENSE REIMBURSEMENT - MMANC MEMBERSHIP RENEWAL	95.00
11/3/2025	JULIUS PICKNEY	EDUCATION REIMBURSEMENT	2,000.00
11/3/2025	KIDZ LOVE SOCCER	REC CLASS INSTRUCTOR	5,445.00
11/3/2025	LASHIEM CLARK	PCS FACILITY RENTAL SECURITY DEPOSIT REFUND	500.00
11/3/2025	MARK THOMAS & COMPANY, INC.	IRON HORSE TRAIL BRIDGE OVERCROSSING CM SEP 2025	707.08
11/3/2025	MCE CORPORATION	MAINTENANCE SERVICES 2025-2026 SEP 2025	708,050.12
11/3/2025	MODERN DRAPERY GROUP INC.	VERTICAL BLINDS FOR 2ND FLOOR OFFICES	2,420.00
11/3/2025	NICHOLS CONSULTING ENGINEERS, CHTD	ANNUAL STREET RESURFACING DESIGN SERVICES SEP 2025	29,865.03
11/3/2025	NICHOLS CONSULTING ENGINEERS, CHTD	ANNUAL STREET RESURFACING DESIGN SERVICES AUG 2025	20,425.00
11/3/2025	NICHOLS CONSULTING ENGINEERS, CHTD	2027-2029 WORK PLAN DEVELOPMENT AUG 2025	8,779.45
11/3/2025	NOVANI, LLC.	TRAFFIC OPERATION CENTER MAINTENANCE NOV-DEC 2025	3,600.00
11/3/2025	OLBERDING ENVIRONMENTAL, INC.	CROAK ROAD DITCH BIOLOGICAL MONITORING SEP 2025	7,785.80
11/3/2025	PAVEMENT COATINGS CO.	SLURRY SEAL AUG 2025	300,921.52
11/3/2025	PG&E	SERVICE TO SHANNON CENTER 09/25/2025	24.64
11/3/2025	PG&E	CITY HALL 09/28/2025	5,783.36
11/3/2025	PG&E	MAINTENANCE CORP YARD 09/28/2025	368.68
11/3/2025	PG&E	SHANNON COMMUNITY CENTER 09/26/2025	104.60
11/3/2025	PG&E	SCHAEFER RANCH PARK 09/25/2025	397.00
11/3/2025	PG&E	PASSATEMPO PARK 09/22/2025	91.44
11/3/2025	PG&E	SEAN DIAMOND PARK 09/24/2025	157.20
11/3/2025	PG&E	POSITANO HILLS PARK 09/28/2025	342.46
11/3/2025	PG&E	DUBLIN SPORTS GROUNDS 09/28/2025	2,142.80
11/3/2025	PG&E	MAPE MEMORIAL PARK 09/25/2025	6.47
11/3/2025	PG&E	TC1 SERVICE TO 6795 DOUGHERTY 09/30/2025	242.99
11/3/2025	PG&E	HERITAGE MUSEUMS 09/25/2025	3,858.56
11/3/2025	PG&E	FIRE STATION 16 09/25/2025	823.92
11/3/2025	PG&E	DOUGHERTY LMD 1986-1 09/29/2025	45.84
11/3/2025	PHOENIX GROUP INFO SYS.	PARKING CITATIONS COLLECTED - SEP 2025	225.00
11/3/2025	QUARRY LANE SCHOOL	PCS FACILITY RENTAL REFUND	441.00
11/3/2025	REDWOOD PUBLIC LAW, LLP	PROFESSIONAL SERVICES RENDERED THROUGH SEP 2025	100,943.19
11/3/2025	REYNA CRUZ	PCS FACILITY RENTAL SECURITY DEPOSIT REFUND	750.00
11/3/2025	SPECIAL EVENTS	TENTING FOR SPECIAL EVENTS - SPLATTER	18,958.00
11/3/2025	SPECIAL EVENTS	TENTING FOR SPECIAL EVENTS - CONCERT SERIES	2,144.75
11/3/2025	SPENCE P. SNYDER	UTILITY BOX ARTIST PAYMENT	1,000.00
11/3/2025	STRAWN CONSTRUCTION, INC.	CULTURAL ARTS REMODEL & CIVIC CTR IMPROV SEP 2025	98,652.75
11/3/2025	SWATI RASTOGI	UTILITY BOX ARTIST PAYMENT	1,000.00
11/3/2025	SWINERTON MANAGEMENT AND CONSULTING	CIVIC EXTERIOR RENOVATION WORK CM SEP 2025	21,117.00
11/3/2025	T-MOBILE USA, INC.	CELL PHONE SERVICE THROUGH 10/20	1,243.99
11/3/2025	TREASURER ALAMEDA COUNTY	PARKING CITATIONS COLLECTED - SEP 2025	702.00
11/3/2025	UNICO ENGINEERING, INC.	TRASH CAPTURE DEVICES - CONSTRUCTION MGMT SEP 2025	12,414.98
11/3/2025	WORKFORCE INTEGRITY & TRAINING SOLUTIONS, LLC	CWA ADMIN-DOUGHERTY HILLS SLIDE REPAIR SEP 2025	589.27
11/3/2025	WORKFORCE INTEGRITY & TRAINING SOLUTIONS, LLC	CWA ADMIN - GREEN STORMWATER INFRAS SEP 2025	428.60
11/3/2025	WORKFORCE INTEGRITY & TRAINING SOLUTIONS, LLC	CWA ADMIN - IRON HORSE NATURE PARK - SEP 2025	1,265.52
11/3/2025	WORKFORCE INTEGRITY & TRAINING SOLUTIONS, LLC	2025 SLURRY SEAL CWA MONITORING SEP 2025	779.92
11/3/2025	WORKFORCE INTEGRITY & TRAINING SOLUTIONS, LLC	2025 SLURRY SEAL CWA MONITORING AUG 2025	816.65
		Payments Issued 11/3/2025 Total:	**2,240,215.92**
11/6/2025	CAL PERS	PERS RETIREMENT PLAN: PE 10/31/25	96,602.27

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11/6/2025	INTERNAL REVENUE SERVICE	FEDERAL WITHHOLDING: PE 10/31/25	80,570.04
		Payments Issued 11/6/2025 Total:	**177,172.31**
11/7/2025	CAL PERS HEALTH PREMIUM	HEALTH INSURANCE PREMIUM - NOV 2025	205,209.73
11/7/2025	DELTA DENTAL OF CALIFORNIA	DELTA DENTAL PREMIUM - OCT 2025	13,630.15
11/7/2025	EMPLOYMENT DEVELOPMENT DEPT	CA STATE WITHHOLDING: PE 10/31/25	24,269.43
11/7/2025	HEALTHEQUITY, INC.	HEALTHEQUITY: PE 10/31/2025	5,025.66
11/7/2025	I C M A 401 PLAN	DEFERRED COMP 401: PE 10/31/2025	1,480.09
11/7/2025	I C M A 457 PLAN	DEFERRED COMP 457: PE 10/31/25	31,307.52
11/7/2025	US BANK - PARS	PARS: PE 10/31/2025	4,138.05
		Payments Issued 11/7/2025 Total:	**285,060.63**
11/12/2025	ADITYA T. BABU CLUB V.I.P. VOLLEYBALL	REC CLASS INSTRUCTOR	2,562.00
11/12/2025	AGRICULTURAL NATURAL RESOURCES	FALLON VILLAGE GHAD MITIGATION PROPERTY MANAGEMENT	16,516.85
11/12/2025	AHMAD MATEEN	TRAVEL REIMBURSEMENT CCPOA - OCT 2025	847.88
11/12/2025	ALAMEDA CO SHERIFF'S OFFICE	INVENTORY & AFFIDAVIT ON SEARCH WARRANT FORMS	113.23
11/12/2025	ALAMEDA CO SHERIFF'S OFFICE	TRUNK OR TREAT POSTER	68.74
11/12/2025	ALAMEDA CO SHERIFF'S OFFICE	DPS BUSINESS CARD	16.56
11/12/2025	ALAMEDA CO SHERIFF'S OFFICE	EVIDENCE ENVELOPES	384.73
11/12/2025	ALAMEDA HEALTH SYSTEM	MEDICAL TEST EXAM	4,879.35
11/12/2025	ALL CITY MANAGEMENT SVCS INC	CROSSING GUARD SERVICES - OCT 2025	18,061.11
11/12/2025	AMY L. JONES	REC CLASS INSTRUCTOR	388.80
11/12/2025	AMY'S ENGRAVED SIGNS & AWARDS	PCSC & HCAC COMMISSION NAME PLATES	139.47
11/12/2025	AVANTPAGE INC	TRANSLATING, EDITING & PROOFREADING SERVICES	240.00
11/12/2025	BADAWI & ASSOCIATES	FINANCIAL AUDIT SERVICES FOR FY24-25 PP#2	23,825.25
11/12/2025	BAY AREA NEWS GROUP EAST BAY	LEGAL NOTICES OCT 2025	751.60
11/12/2025	BIG O'TIRES #7	POLICE VEHICLE MAINTENANCE & REPAIRS	322.47
11/12/2025	BLAISDELL'S BUSINESS PRODUCTS	OFFICE SUPPLIES OCT 2025	1,360.88
11/12/2025	BOBBE SUE GERSTEN SKILES	SIGN LANGUAGE INTERPRETATIVE SERVICES	621.00
11/12/2025	BRINKS, INC.	ARMORED CAR SERVICE NOV 2025	372.75
11/12/2025	BSK ASSOCIATES INC.	INSPECTION/TESTING SERVICES FOR CAMP PARKS SIGN OCT 2025	2,806.50
11/12/2025	CARAHSOFT	DAMEWARE AND ORION YEARLY MONITORING 2025-2026	19,673.87
11/12/2025	CARBONIC SERVICE	POOL CHEMICAL FOR PH BALANCE	528.92
11/12/2025	CASCADIA CONSULTING GROUP, INC	SB 1383 IMPLEMENTATION ASSISTANCE SEP 2025	5,693.75
11/12/2025	CDW GOVERNMENT INC	DAC AV EQUIPMENT	3,878.18
11/12/2025	CREATIVE PRODUCT SOURCING, INC/	DARE PROMOTIONAL PRODUCTS	308.70
11/12/2025	CSW/STUBER-STROEH ENGINEERING GROUP, INC.	STORMWATER BUSINESS INSPECTIONS AUG 2025	11,877.56
11/12/2025	DUBLIN UNIFIED SCHOOL DISTRICT	STAGER GYM GAS MAY 2025	121.85
11/12/2025	DUBLIN UNIFIED SCHOOL DISTRICT	STAGER GYM ELECTRIC APR 2025	0.60
11/12/2025	DUBLIN UNIFIED SCHOOL DISTRICT	STAGER GYM GAS - JUL - AUG 2025	232.99
11/12/2025	DUBLIN UNIFIED SCHOOL DISTRICT	STAGER GYM ELECTRIC - JUN - SEP 2025	202.30
11/12/2025	EAST BAY POOL SERVICE, INC.	REPLACE FAILED CO2 SYSTEM FLOWSWITCH	505.00
11/12/2025	ECOLAB, INC.	DUBLIN SENIOR CENTER SUPPLIES	464.49
11/12/2025	EKATERINA BAZLAKOVA	UTILITY BOX ARTIST PAYMENT	1,000.00
11/12/2025	ENTERPRISE RENT A CAR EAN SERVICES, LLC	RENTAL CARS FOR DPS SIU	2,454.56
11/12/2025	EOA, INC.	STORMWATER IMPLEMENTATION ASSISTANCE JUL 2025	9,475.00
11/12/2025	EOA, INC.	STORMWATER IMPLEMENTATION ASSISTANCE AUG 2025	8,356.00
11/12/2025	EUROPEAN MOBILE WERKS	POLICE VEHICLE MAINTENANCE & REPAIRS	5,571.08
11/12/2025	GOD'S LOVE OUTREACH MINISTRIES	PCS RENTAL SECURITY DEPOSIT REFUND	600.00
11/12/2025	GOLDEN STATE FLEET SVCS INC	TOWING SERVICES	175.00
11/12/2025	GTL LEASING, LLC	HYDROGEN FUEL CELL CYLINDER LEASE & REFUEL AUG 2025-2026	6,660.00
11/12/2025	HARRELL HARRIS PHOTOGRAPHY	PHOTOGRAPHY SERVICES - NIGHT MARKET #2	600.00
11/12/2025	HDL COREN & CONE	PROPERTY TAX CONSULTING SVCS OCT - DEC 2025	2,127.84
11/12/2025	HF&H CONSULTANTS, LLC	SOLID WASTE FRANCHISE SUPPORT SEP 2025	16,331.25
11/12/2025	ICC CODIFICATION, INC.	MUNI CODE UPDATES	1,493.50
11/12/2025	INTERACTIVE DATA, LLC	PD - SOCIAL MEDIA SEARCH OCT 2025	304.06
11/12/2025	JACQUI HATZIKOKOLAKIS	CONFERENCE EXPENSE REIMBURSEMENT - ADOBEMAX	505.60
11/12/2025	JEAN JOSEY	CONFERENCE EXPENSE REIMBURSEMENT - LOCC	75.25
11/12/2025	KIDZ LOVE SOCCER	REC CLASS INSTRUCTOR	544.50
11/12/2025	LANLOGIC INC.	CISCO UMBRELLA OPEN DNS SERVICES TO 11/30/25	1,050.00
11/12/2025	LANLOGIC INC.	ENGINEERING CONSULTING SERVICES - SHANNON CENTER	585.00
11/12/2025	LANLOGIC INC.	ENGINEERING CONSULTING SERVICES - COUNCIL CHAMBER DOORS	5,484.70
11/12/2025	LIVERMORE-PLEASANTON UMPIRES ASSOCIATION	SPORTS OFFICIATING - SEPT 2025	4,500.00
11/12/2025	NICHOLS CONSULTING ENGINEERS, CHTD	IRON HORSE NATURE PARK AND OPEN SPACE CM SEP 2025	18,646.66
11/12/2025	PAWAN JEET KAUR SOHI	PCS COMMISSION 10/27/25	50.00
11/12/2025	PRISCILLA A BARTON	REC CLASS INSTRUCTOR	525.00
11/12/2025	R. YOUNAN LLC	REC CLASS INSTRUCTOR	1,762.20
11/12/2025	ROBERT FERGUSON ROB'S SKATE ACADEMY	REC CLASS INSTRUCTOR	414.00
11/12/2025	RRM DESIGN GROUP, A CA CORP	ADU PROTOTYPE PLANS CODE UPDATE SEP 2025	3,898.25
11/12/2025	SANJANA GIDWANI	PCS COMMISSION 10/27/25	50.00
11/12/2025	SHANNAN YOUNG	MILEAGE REIMBURSEMENT - OCT 2025	79.72
11/12/2025	SOPHIA LEE	UTILITY BOX ARTIST PAYMENT	1,000.00
11/12/2025	TOWNSEND PUBLIC AFFAIRS, INC	GRANT STRATEGY AND WRITING SERVICES NOV 2025	5,000.00
11/12/2025	U.S. BANK	IMPROVEMENT AREA NO.4 SPECIAL TAX BOND - ADMIN FEE	2,400.00
11/12/2025	WORLD CUP SOCCER CAMPS CLINICS	REC CLASS INSTRUCTOR	1,434.00
11/12/2025	XIN SHERRY HU	CONFERENCE EXPENSE REIMBURSEMENT - LOCC	624.96
		Payments Issued 11/12/2025 Total:	**221,545.51**
11/13/2025	VISION SERVICE PLAN - (CA)	VISION INSURANCE PREMIUM - OCT 2025	2,144.28

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			Payments Issued 11/13/2025 Total:	**2,144.28**
11/14/2025	U S BANK ST. PAUL	DFA 2021 LEASE REVENUE BONDS 2025-2026 PAYMENT #1		298,125.00
			Payments Issued 11/14/2025 Total:	**298,125.00**
11/17/2025	A4 PROMOTIONS & INCENTIVES	UNITED AGAINST HATE POSTERS		137.80
11/17/2025	A4 PROMOTIONS & INCENTIVES	DIWALI BANNER		184.40
11/17/2025	ADVANCED INTEGRATED PEST MANAGEMENT	PEST MANAGEMENT OCT 2025		6,428.80
11/17/2025	AKSHAY ARORA ARORA TENNIS & FITNESS ACADEMY	REC CLASS INSTRUCTOR		3,591.00
11/17/2025	ARG CONSERVATION SERVICES, INC	REHABILITATION AND RELOCATION OF CAMP PARKS SIGN SEP 2025		38,431.11
11/17/2025	ASSOC. OF DEFENSE COMMUNITIES	2026 MEMBERSHIP DUES		450.00
11/17/2025	BAY ALARM COMPANY	ALARM SRV CIVIC ASSIST CM HOLD BUTTON REPAIR OCT 2025		227.43
11/17/2025	BMI	BMI MUSIC LICENSE FEE OCT 2025-SEP 2026		11.00
11/17/2025	BSK ASSOCIATES INC.	GEOTECHNICAL PEER REVIEW SEP 2025		1,168.75
11/17/2025	CARBONIC SERVICE	POOL CHEMICAL FOR PH BALANCE		541.16
11/17/2025	CDW GOVERNMENT INC	OMNISSA HORIZON 1 YEAR LICENSE		6,275.12
11/17/2025	CDW GOVERNMENT INC	INK FOR HP PLOTTER		1,576.11
11/17/2025	CDW GOVERNMENT INC	SONICWALL FIREWALL REMOTE DEPLOY		1,650.00
11/17/2025	CDW GOVERNMENT INC	TRIPP TWO POST RACKMOUNT BRACKET		97.15
11/17/2025	CHRISTINE PETIT	REC CLASS INSTRUCTOR		1,728.00
11/17/2025	CITY OF SAN LEANDRO	ALAMEDA COUNTY CITY MANAGER ASSOC ANNUAL DUES 2025-2026		360.00
11/17/2025	CITY OF SAN RAMON	DRFA CALPERS PAYMENT - JUL 2025 - SEP 2025		493,474.93
11/17/2025	CLS/CERVANTES LANDSCAPE SERVICES,INC.	IRRIGATION SYSTEM UPGRADES SEP 2025		68,875.00
11/17/2025	CMC NEPTUNE LLC	NEPTUNE MUSIC SERVICE RENEWAL MAR 2026 - FEB 2027 (WAVE)		1,140.00
11/17/2025	CONVERGEONE, INC.	SR. CENTER ALAMILLA SPRINGS BALLROOM AV EQUIPMENT		19,761.04
11/17/2025	CORODATA SHREDDING, INC.	SHRED BIN PICKUP FOR OCT 2025		50.16
11/17/2025	COULSON & ASSOCIATES	DEVELOPMENT REVIEW APR 2025		16,185.00
11/17/2025	COULSON & ASSOCIATES	DEVELOPMENT REVIEW MAY 2025		14,381.25
11/17/2025	COULSON & ASSOCIATES	DEVELOPMENT REVIEW JUN 2025		15,356.25
11/17/2025	CULINARY ANGELS	HUMAN SRVS GRANT-NUTRITIOUS MEAL FOR CANCER JAN-JUN 2025		2,500.00
11/17/2025	DC ELECTRIC GROUP INC.	TRAFFIC SIGNAL FIBER BREAK TROUBLESHOOTING		783.58
11/17/2025	DELL MARKETING L.P. C/O DELL USA L.P.	HDMI DAUGHTERBOARDS (2) -DELL LAPTOP REPAIR		46.83
11/17/2025	DENISE YOUNG	REC CLASS INSTRUCTOR		349.98
11/17/2025	DREAM RIDE ELEVATOR	ELEVATOR MAINTENANCE OCT 2025		564.00
11/17/2025	DUBLIN CHAMBER OF COMMERCE	ANNUAL MEMBERSHIP DUES 2025-2026		1,435.00
11/17/2025	EAST BAY POOL SERVICE, INC.	POOL MAINTENANCE SERVICES		30,085.93
11/17/2025	GFT INFRASTRUCTURE, INC.	GREEN STORMWATER INFRAST CM AUG 2025		10,055.20
11/17/2025	GRANICUS, LLC.	CAPTIONING SOFTWARE & SOCIAL MEDIA EX STREAM SETUP		3,865.82
11/17/2025	INTEGRA PLANNING & LANDSCAPE ARCHITECTURE	LANDSCAPE PLAN CHECK & INSPECTIONS OCT 2025		322.50
11/17/2025	JOSEPH THOMAS WASHINGTON II	PCS COMMISSION 10/27/25		50.00
11/17/2025	LANLOGIC INC.	LANLOGIC NETWORK REMOTE SUPPORT OCT 2025		753.75
11/17/2025	LANLOGIC INC.	ADDITIONAL SCOPE COUNCIL CHAMBER DOORS		1,510.00
11/17/2025	LANLOGIC INC.	NETWORK- ACCESS CONTROL REWIRE		1,360.00
11/17/2025	MALAVIKA OAK	UTILITY BOX ARTIST PAYMENT		1,000.00
11/17/2025	MICHAEL BAKER INT'L, INC.	AFFORDABLE HOUSING PROGRAM MONITORING ASSIST OCT 2025		700.00
11/17/2025	MINUTEMAN PRESS	HOMETOWN HEROES EVENT SIGNAGE		169.79
11/17/2025	MINUTEMAN PRESS	VETERANS PARADE SIGNAGE		50.72
11/17/2025	PAKPOUR CONSULTING GROUP, INC.	MAPE MEMORIAL PARK PATHWAY RELO CM JUL 2025		15,414.50
11/17/2025	PAKPOUR CONSULTING GROUP, INC.	MAPE MEMORIAL PARK PATHWAY RELO CM AUG 2025		27,137.75
11/17/2025	PRADEEP ROUTRA	PCS COMMISSION 10/27/25		50.00
11/17/2025	QUADIENT FINANCE USA, INC.	POSTAGE FEES FOR CIVIC OCT 2025		340.20
11/17/2025	REDWOOD PUBLIC LAW, LLP	REVISED BILLING FOR MAR 2025		545.00
11/17/2025	RICHARD THORNBURY	PCS COMMISSION 10/27/25		50.00
11/17/2025	RON HSI TRI-VALLEY AIKIDO	REC CLASS INSTRUCTOR		96.00
11/17/2025	ROTARY CLUB OF DUBLIN, CA	2025-2026 CITY COUNCIL MEMBERSHIP DUES		2,400.00
11/17/2025	SHAMROCK OFFICE SOLUTIONS, LLC FILE 2399	FREIGHT ON 2 TONERS		30.00
11/17/2025	SIMPLER SYSTEMS, INC	SIMPLER SOFTWARE LICENSING SUPPORT NOV 2025		1,650.00
11/17/2025	SNG & ASSOCIATES INC.	DEVELOPMENT REVIEW AUG 2025		10,583.50
11/17/2025	SNG & ASSOCIATES INC.	DEVELOPMENT REVIEW SEP 2025		5,703.00
11/17/2025	SUAREZ & MUNOZ CONSTRUCTION	WALLIS RANCH COMMUNITY PARK CONSTRUCTION MAY 2025		85,057.30
11/17/2025	SUAREZ & MUNOZ CONSTRUCTION	WALLIS RANCH COMMUNITY PARK CONSTRUCTION JUN 2025		28,500.00
11/17/2025	SUAREZ & MUNOZ CONSTRUCTION	WALLIS RANCH COMMUNITY PARK CONSTRUCTION JUL 2025		14,231.00
11/17/2025	SUAREZ & MUNOZ CONSTRUCTION	WALLIS RANCH COMMUNITY PARK CONSTRUCTION AUG 2025		44,462.85
11/17/2025	SUMIT ANEJA	PCS COMMISSION 10/27/25		50.00
11/17/2025	SYED SAMEER SHABIR HAKIM	PCS COMMISSION 10/27/25		50.00
11/17/2025	TIMECLOCK PLUS, LLC.	WAVE TIMECLOCK PLUS LICENSE		280.00
11/17/2025	TRI-VALLEY JANITORIAL INC.	JANITORIAL SUPPLIES OCT 2025		5,766.81
11/17/2025	TRI-VALLEY JANITORIAL INC.	JANITORIAL SERVICE OCT 2025		10,461.95
11/17/2025	U S CONF OF MAYORS	ANNUAL MEMBERSHIP 2026		6,567.00
11/17/2025	UNIVAR SOLUTIONS	SODIUM HYPOCHLORITE POOL CHEMICAL		3,349.84
11/17/2025	UNIVERSAL BUILDING SERVICES & SUPPLY CO.	WINDOW AND CARPET CLEANING OCT 2025		9,142.10
11/17/2025	VERIZON WIRELESS	DATA PLAN FOR LICENSE PLATE READERS - SEPT & OCT 25		3,861.96
			Payments Issued 11/17/2025 Total:	**1,023,465.32**
11/18/2025	CHICAGO TITLE COMPANY	FIRST TIME HOMEBUYER LOAN		87,315.00
			Payments Issued 11/18/2025 Total:	**87,315.00**
11/20/2025	INTERNAL REVENUE SERVICE	FEDERAL WITHHOLDING: PE 11/14/25		84,208.63
			Payments Issued 11/20/2025 Total:	**84,208.63**

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11/21/2025	CAL PERS	PERS RETIREMENT PLAN: PE 11/14/25	100,865.18
11/21/2025	EMPLOYMENT DEVELOPMENT DEPT	CA STATE WITHHOLDING: PE 11/14/25	25,174.68
11/21/2025	HEALTHEQUITY, INC.	HEALTHEQUITY: PE 11/14/2025	3,967.21
11/21/2025	I C M A 401 PLAN	DEFERRED COMP 401: PE 11/14/2025	1,746.01
11/21/2025	I C M A 457 PLAN	DEFERRED COMP 457: PE 11/14/25	59,378.62
11/21/2025	US BANK - PARS	PARS: PE 11/14/2025	3,454.58
		Payments Issued 11/21/2025 Total:	**194,586.28**
11/24/2025	A4 PROMOTIONS & INCENTIVES	HR BUSINESS CARDS	54.08
11/24/2025	A4 PROMOTIONS & INCENTIVES	POSTER FOR GRAVEYARD GROOVES - PCS	41.39
11/24/2025	ALL CITY MANAGEMENT SVCS INC	CROSSING GUARD SERVICES OCT-NOV 2025	22,559.80
11/24/2025	AMADOR VALLEY INDUSTRIES LLC	TRASH SERVICES - CAMP PARKS OCT 2025	29,798.48
11/24/2025	AMERICAN SOCIETY OF CIVIL ENGINEERS	2026 MEMBERSHIP DUES	331.00
11/24/2025	AMY'S ENGRAVED SIGNS & AWARDS	NAMEPLATES FOR HR & PUBLIC WORKS	402.63
11/24/2025	APEX GRADING	FALLON VILLAGE GHAD MAINTENANCE SERVICES JUL 2025	20,122.38
11/24/2025	APEX GRADING	SCHAEFER RANCH GHAD MAINTENANCE SERVICES FALL 2025	24,700.00
11/24/2025	ARENA STUART RENTALS	SPLATTER ROSE LOUNGE RENTALS	6,418.90
11/24/2025	AT&T - CALNET 3	SERVICE TO WAVE 10/12/2025	120.97
11/24/2025	AT&T - CALNET 3	SERVICE TO SHANNON 10/12/2025	270.23
11/24/2025	AT&T - CALNET 3	SERVICE TO SR ALARM 10/11/2025	214.56
11/24/2025	AT&T - CALNET 3	SERVICE TO CIVIC 10/12/2025	21.00
11/24/2025	AT&T - CALNET 3	SERVICE TO LIBRARY 911 10/14/2025	31.41
11/24/2025	AT&T - CALNET 3	SERVICE TO CY 10/14/2025	297.68
11/24/2025	AT&T - CALNET 3	SERVICE TO CY FAX 10/14/2025	31.41
11/24/2025	AT&T - CALNET 3	SERVICE TO PSC FIRE ALARM 10/14/2025	61.27
11/24/2025	AT&T - CALNET 3	SERVICE TO FSP FAX 10/14/2025	61.27
11/24/2025	AT&T - CALNET 3	SERVICE TO FS18 10/14/2025	91.12
11/24/2025	AT&T - CALNET 3	SERVICE TO ELEVATOR 10/14/2025	91.12
11/24/2025	AT&T - CALNET 3	SERVICE TO FS2-3 09/26/2025	353.84
11/24/2025	AT&T - CALNET 3	SERVICE TO SHANNON FAX 09/27/2025	31.41
11/24/2025	AT&T - CALNET 3	SERVICE TO FS16 09/27/2025	61.27
11/24/2025	AT&T - CALNET 3	SERVICE TO CIVIC 09/27/2025	31.41
11/24/2025	AT&T - CALNET 3	SERVICE TO CLARK AVE 09/27/2025	31.41
11/24/2025	AT&T - CALNET 3	SERVICE TO HERITAGE CTR BK UP 10/06/2025	66.33
11/24/2025	AT&T - CALNET 3	SERVICE TO HERITAGE 9391018979 10/14/2025	31.41
11/24/2025	AT&T - CALNET 3	SHANNON CENTER ALARM 93910633 10/12/2025	31.41
11/24/2025	BAY ALARM COMPANY	ALARM SERVICES WAVE EVAC SYSTEM SERV 1 OCT 2025	390.00
11/24/2025	BAY ALARM COMPANY	ALARM SERVICES WAVE EVAC SYSTEM SERV 2 OCT 2025	377.52
11/24/2025	BAY ALARM COMPANY	ALARM SERVICES WAVE EVAC 3RD PARTY EVAL OCT 2025	1,462.50
11/24/2025	BAY AREA NEWS GROUP EAST BAY	SPLATTER AD'S	957.00
11/24/2025	BIG O'TIRES #7	POLICE VEHICLE MAINTENANCE & REPAIRS	1,552.66
11/24/2025	CALEHS ATTN: JOE MOULTON	INSPECTION CIVIC CENTER GENERATOR NOV 2025	300.00
11/24/2025	CALIFORNIA SPIRIT ELITE, INC.	REC CLASS INSTRUCTOR	1,629.60
11/24/2025	CARBONIC SERVICE	POOL CHEMICAL FOR PH BALANCE	571.76
11/24/2025	CDW GOVERNMENT INC	COMMUNICATIONS - APPLE IPHONE 17 PRO & APPLECARE	1,993.61
11/24/2025	CDW GOVERNMENT INC	KEEPER LICENSES (4) - SOFTWARE	277.44
11/24/2025	CDW GOVERNMENT INC	KNOWBE4 SOFTWARE SUBSCRIPTION	2,846.80
11/24/2025	CHARGE POINT, INC.	CHARGEPOINT SERVICES RENEWAL AUG 2025-2026	26,010.00
11/24/2025	CHRISTINE PETIT	REC CLASS INSTRUCTOR	786.00
11/24/2025	CINTAS CORPORATION NO.2	PD FIRST AID RESTOCK - NOV 2025	102.65
11/24/2025	CITY OF SAN LEANDRO	2025-2026 AC LEADERSHIP ACADEMY 3 PARTICIPANTS	5,250.00
11/24/2025	CIVICPLUS, LLC	DUBLIN AQUATIC CENTER SUBSITE ANNUAL FEE- 2025- 2026	2,997.32
11/24/2025	COMCAST	INTERNET/CABLE SVC WAV, SNC, PSC NOV 2025	650.43
11/24/2025	CONSOR NORTH AMERICA, INC.	BRIDGE INSPECTION - SEP 2025	3,755.00
11/24/2025	CPRS DISTRICT III	MEMBERSHIP RENEWAL FOR CPRS - PCS	3,840.00
11/24/2025	DARREN PHILLIPS	HERITAGE AND CULTURAL ARTS COMMISSION 10/09/25	50.00
11/24/2025	DELL MARKETING L.P. C/O DELL USA L.P.	DPS CONFERENCE RM COMPUTERS	2,285.45
11/24/2025	DSRSD	BILLING PERIOD: 9/1/25-10/31/25	15,696.66
11/24/2025	EDEN I & R INC	211 SERVICES FOR CITY OF DUBLIN FY 2025-2026	13,692.00
11/24/2025	ELEGANT OCCASIONS SERVICES	2025 EMPLOYEE RECOGNITION LUNCH	2,084.38
11/24/2025	ENGEO INC	FALLON CROSSING GHAD CONSULTING SERVICES OCT 2025	7,140.40
11/24/2025	ENGEO INC	FALLON VILLAGE GHAD CONSULTING SERVICES OCT 2025	5,596.50
11/24/2025	ENGEO INC	SCHAEFER RANCH GHAD CONSULTING SERVICES OCT 2025	5,102.80
11/24/2025	EOA, INC.	ESD PLAN REVIEW ASSISTANCE JUL 2025	7,934.50
11/24/2025	EPACT NETWORK LTD	EPACT SOFTWARE FOR CAMPS, ASR, PRESCHOOL TRACKING	8,000.00
11/24/2025	EVERYTHING GROWS INTERIOR LANDSCAPING	INTERIOR PLANT CARE & MAINT. - NOV 2025	250.36
11/24/2025	FRANCISCO & ASSOCIATES, INC.	CFD 2015-1 ACQUISITION AUDIT SERVICES NOV 2025	5,965.00
11/24/2025	GINA MARIE GARCIA-GABRIELL	HERITAGE AND CULTURAL ARTS COMMISSION 10/09/25	50.00
11/24/2025	HEALTHEQUITY, INC.	HEALTHCARE/COMMUTER BENEFIT OCT/NOV 2025	664.25
11/24/2025	HINDERLITER, DE LLAMAS & ASSOC	CONTRACT SERVICES - SALES TAX OCT-DEC 2025	6,049.93
11/24/2025	INTEGRA PLANNING & LANDSCAPE ARCHITECTURE	LANDSCAPE PLAN CHECK & INSPECTIONS OCT 2025	1,350.00
11/24/2025	IRON MOUNTAIN	FINANCE RECORDS STORAGE OCT-NOV 2025	364.59
11/24/2025	IT'S PERSONNEL, P.C.	CONSULTATION ON WORKER'S COMP PROGRAM SEP 2025	87.50
11/24/2025	IT'S PERSONNEL, P.C.	CONSULTATION ON WORKER'S COMP PROGRAM JUL 2025	525.00
11/24/2025	JOEL YAU	SPLATTER ARTWORK	2,000.00
11/24/2025	JOEL YAU	UTILITY BOX ARTIST PAYMENT	1,000.00
11/24/2025	JOHNSON CONTROLS SECURITY SOLUTIONS, LLC.	ALARM SERVICES LIBRARY DEC 2025	1,842.26
11/24/2025	JOHNSON CONTROLS SECURITY SOLUTIONS, LLC.	ALARM SERVICES PSC DEC 2025	1,287.75

City of Dublin
Payment Issuance Report

Print Date: 12/1/2025

Payments Dated 11/1/2025 through 11/30/2025

11/24/2025	JULIA H. TOMTANIA	HERITAGE AND CULTURAL ARTS COMMISSION 10/09/25	50.00
11/24/2025	LYNX TECHNOLOGIES, INC.	GIS CONSULTING SERVICES OCT 2025	3,675.00
11/24/2025	NATURAL INVESTIGATIONS COMPANY INC	GROUND PENETRATING RADAR SERVICE FOR INVESTIGATION	1,500.00
11/24/2025	ON THE VINE CATERING	SPLATTER ROSE LOUNGE CATERING	9,212.23
11/24/2025	PAKPOUR CONSULTING GROUP, INC.	DEVELOPMENT REVIEW SEP 2025	21,621.00
11/24/2025	PAWAN JEET KAUR SOHI	PCS COMMISSION 11/17/25	50.00
11/24/2025	PG&E	6196 HORIZON PKWY M DONBIDDLE 10/14/2025	1,144.94
11/24/2025	PG&E	STAGECOACH PARK 10/14/2025	9.91
11/24/2025	PG&E	DON BIDDLE COMMUNITY PARK 10/14/2025	325.48
11/24/2025	PG&E	6020 DUBLIN BLVD 1010865440	125.28
11/24/2025	PG&E	STREETLIGHTS–CITYWIDE 1983-1 10/14/2025	25,386.80
11/24/2025	PG&E	FALLON SPORTS PARK 10/02/2025	9,384.97
11/24/2025	PG&E	EMERALD GLEN PARK 10/06/2025	5,397.39
11/24/2025	PG&E	ALAMO CREEK PARK 10/05/2025	51.43
11/24/2025	PG&E	DUBLIN SPORTS GROUND EV 09/30/2025	286.70
11/24/2025	PG&E	BRAY COMMONS 10/09/2025	66.20
11/24/2025	PG&E	WALLIS RANCH COMMUNITY PARK 10/02/2025	50.15
11/24/2025	PG&E	POLICE SERVICES 10/13/2025	3,340.45
11/24/2025	PG&E	DOLAN PARK 10/09/2025	80.26
11/24/2025	PG&E	POLICE SERVICES 10/13/2025	2,094.66
11/24/2025	PG&E	FIRE STATION 17 10/02/2025	181.94
11/24/2025	PG&E	TRAFFIC SIGNALS 10/07/2025	1,203.00
11/24/2025	PG&E	TRAFFIC SIGNALS 09/10/2025	11,232.35
11/24/2025	PG&E	STREETLIGHTS EASTDUBLIN1999-1 10/14/2025	11,896.04
11/24/2025	PG&E	SENIOR CENTER 10/09/2025	1,146.59
11/24/2025	PG&E	THE WAVE 10/02/2025	27,402.91
11/24/2025	PG&E	PUBLIC SAFETY COMPLEX 10/13/2025	1,670.51
11/24/2025	PG&E	FIRE STATION 18 10/09/2025	8.23
11/24/2025	PRADEEP ROUTRA	PCS COMMISSION 11/17/25	50.00
11/24/2025	PRUDENT PUBLISHING	DPS HOLIDAY CARDS	276.33
11/24/2025	QUADIENT, INC. DEPT 3689	POSTAGE MACHINE INK	193.76
11/24/2025	R. YOUNAN LLC	REC CLASS INSTRUCTOR	237.00
11/24/2025	RES ENVIRONMENTAL OPERATING CO	ENVIRONMENTAL MITIGATION SERVICES PROGRESS PAYMENT	3,870,036.00
11/24/2025	RICHARD THORNBURY	PCS COMMISSION 11/17/25	50.00
11/24/2025	RR PIZZA INC.	WAVE PARTY SUPPLIES OCT 2025	493.23
11/24/2025	SANTA FOR HIRE	SANTA FOR TREE LIGHTING EVENT	935.00
11/24/2025	SEDGWICK CLAIMS MANAGEMENT,INC.	ADMIN FEE - APR 2025	3,525.00
11/24/2025	SHAMROCK OFFICE SOLUTIONS, LLC FILE 2399	SHAMROCK MONTHLY HARDWARE LEASE 10/16-11/30/25	3,219.43
11/24/2025	SIERRA INSTALLATIONS, INC	HOLIDAY TREE INSTALL AND STORAGE	7,500.00
11/24/2025	SILKTIDE INC	WEBSITE TESTING AND QUALITY MANAGEMENT PLATFORM	9,510.00
11/24/2025	STANFORD HEALTH -VALLEYCARE OCCUPATIONAL	ERGONOMIC EVALUATIONS	1,115.63
11/24/2025	SUMIT ANEJA	PCS COMMISSION 11/17/25	50.00
11/24/2025	SUNFLOWER GRACE LP	SUNFLOWER HILL AT GRACE POINTE AFFORDABLE HOUSING NOV 2025	83,837.86
11/24/2025	SYED SAMEER SHABIR HAKIM	PCS COMMISSION 11/17/25	50.00
11/24/2025	THE CONSTRUCTION ZONE, LLC	RETIREMENT STREET SIGNS	145.42
11/24/2025	THE SOURCING GROUP, LLC	SPLATTER APPAREL	1,548.93
11/24/2025	TIMEA IHAROSI	HERITAGE AND CULTURAL ARTS COMMISSION 10/09/25	50.00
11/24/2025	TRI-SIGNAL INTEGRATION INC	FIRE ALARM TESTING LIBRARY NOV 2025- JAN 2026	323.75
11/24/2025	TRI-SIGNAL INTEGRATION INC	FIRE ALARM TESTING F/S 16, 17,18 NOV 2025-JAN 2026	126.00
11/24/2025	TRI-VALLEY JANITORIAL INC.	JANITORIAL SERVICES & SUPPLIES -CAMP PARKS NOV 2025	32,999.43
11/24/2025	U.S. BANK CORPORATE PMT SYSTEM	PURCHASE CARD STATEMENT OCT 2025	79,893.67
11/24/2025	U.S. POSTAL SERVICE PLEASANTON MPO	POSTAGE FOR 2026 SPRING ACTIVITY GUIDE	5,754.36
11/24/2025	URBAN FIELD STUDIO OAKLAND	DOWNTOWN ARCHITECTURAL DESIGN SERVICES OCT 2025	4,857.50
11/24/2025	VERIZON WIRELESS	DATA FOR LICENSE PLATE READERS -OCT 25	320.08
		Payments Issued 11/24/2025 Total:	**4,496,821.61**
11/25/2025	RETIREE MEDICAL	RETIREE MEDICAL	258,171.58
		Payments Issued 11/25/2025 Total:	**258,171.58**

Grand Total for Payments Dated 11/1/2025 through 11/30/2025: **9,368,832.07**

Total Number of Payments Issued: 324

Agenda Item 5.4

STAFF REPORT
CITY COUNCIL

DATE: **December 16, 2025**

TO: Honorable Mayor and City Councilmembers

FROM: Colleen Tribby, City Manager

SUBJECT: Annual Comprehensive Financial Report (ACFR) and Annual Audit for Fiscal Year Ending June 30, 2025 and Supplemental Reports Completed by the City's Independent Auditors
Prepared by: Wendy Lam, Accounting Manager

EXECUTIVE SUMMARY:

The City Council will receive the Annual Comprehensive Financial Report (ACFR) for the Fiscal Year (FY) ending June 30, 2025. This report includes financial statements prepared by Staff along with the audit prepared by Badawi and Associates, the independent auditors selected by the City Council. The ACFR is a report which encompasses information beyond minimum financial reporting requirements. The auditors have provided a "clean opinion" based on their review.

The auditors have also completed the following supplemental reports: 1) a compliance audit of Alameda County Transportation Commission Measure B Funds; 2) a compliance audit of Alameda County Transportation Commission Measure BB Funds; 3) a compliance audit of Alameda County Transportation Commission Measure F Fund Vehicle Registration Fee Program; 4) a compliance examination of the American Rescue Plan Act (ARPA) Fund; and 5) a review of the City's Annual Appropriations Limit Calculation.

The reports have been reviewed by the City Council Ad-Hoc Audit Subcommittee.

STAFF RECOMMENDATION:

Receive the reports.

FINANCIAL IMPACT:

Financial information is summarized in this report, and Attachment 1 provides a guide to key information found in the ACFR. The full ACFR is included as Attachment 2. All other audit reports are included as Attachments 3-8.

DESCRIPTION:

The City of Dublin has prepared its Annual Comprehensive Financial Report (ACFR) for the Fiscal Year (FY) ending June 30, 2025. The ACFR (Attachment 2) includes audited financial statements reviewed by Badawi and Associates, the independent auditors selected by the City Council.

Ad-Hoc Audit Committee Review
The auditors met with the City Council Ad-Hoc Audit Committee, composed of Mayor Hu and Councilmember Morada, to review the results of the audit. The interaction of the auditors directly with representatives of the elected body is a key component of the audit standards and provides the Committee an opportunity to discuss the report and ask questions of the auditors.

Based on their testing and review, the auditors granted the City a "clean opinion" (see ACFR pages 1-4), meaning that the financial statements present fairly, in all material respects, the financial position of the City.

The compliance audits for the additional reports found that, based on the information reviewed and presented, expenditures were materially in compliance with the program requirements (Attachments 4-7).

Financial Overview
Attachment 1 provides a guide to key elements contained in the ACFR. Some of the important financial results include an increase of $64.6 million in net position, as shown in Table 1 below. This change is on an entity-wide basis and includes both capital assets as well as restricted funds. Included in the Management Discussion and Analysis section of the ACFR is a discussion of the changes in Net Assets (ACFR page 6 and 7). It is important to note that the amount reported as Total Net Assets includes:

1. $560.4 million (54% of total net assets) in investments in capital assets (e.g. land, infrastructure, buildings, and equipment).
2. $137.6 million (13% of total net assets) that is subject to external restrictions on how it can be used, such as development impact fee funds.
3. $331.3 million (33% of total net assets) in net assets that are unrestricted.

TABLE 1: SUMMARY OF NET POSITION
June 30, 2025 and 2024

	Governmental Activities			
	June 30, 2025	June 30, 2024	$ Change	% Change
Current and Other Assets	$ 491,475,047	$ 439,003,341	$ 52,471,706	12.0%
Notes Receivable (Note 5)	22,561,902	14,532,180	8,029,722	55.3%
Leases Receivable (Note 6)	3,817,482	2,632,916	1,184,566	45.0%
OPEB Asset (Note 12)	3,558,579	3,412,032	146,547	4.3%
Capital Assets (Note 7)	585,822,768	573,219,493	12,603,275	2.2%
Total Assets	**1,107,235,778**	**1,032,799,962**	**74,435,816**	**7.2%**
Deferred Outflows of Resources	**10,698,209**	**12,226,603**	**(1,528,394)**	**-12.50%**
Current Liabilities	40,876,722	32,656,445	8,220,277	25.2%
Noncurrent Liabilities	40,511,974	41,920,700	(1,408,726)	-3.4%
Total Liabilities	**81,388,696**	**74,577,145**	**6,811,551**	**9.1%**
Deferred Inflows of Resources	**7,209,439**	**5,742,177**	**1,467,262**	**25.6%**
Net Investment in Capital Assets	560,426,738	552,568,250	7,858,488	1.4%
Restricted	137,631,948	121,997,027	15,634,921	12.8%
Unrestricted	331,277,166	290,141,966	41,135,200	14.2%
Total Net Position	**$ 1,029,335,852**	**$ 964,707,243**	**$ 64,628,609**	**6.7%**

Auditors' Communication (Governance Letter) (Attachment 3)
The Governance Letter includes a report on the City's accounting and reporting procedures, as well as recommendations for process improvements. The report does not note any issues for Fiscal Year 2024-25.

Designation of Fund Balances
The City's designation of fund balances and Reserves Policy conforms to required standards enacted by the Governmental Accounting Standards Board (GASB). A listing of the FY 2024-25 major fund reserves established in accordance with this policy is shown on ACFR page 13. The following table summarizes the fund balances for all City funds.

TABLE 2: GOVERNMENTAL FUND BALANCE CHANGES
June 30, 2025 and 2024

	June 30, 2025	June 30, 2024	$ Change	% Change
General Fund	$ 325,474,798	$ 290,432,954	$ 35,041,844	12.1%
Affordable Housing Fund	42,563,090	25,285,171	17,277,919	68.3%
Capital Improvement Funds	50,731,213	56,116,205	(5,384,992)	-9.6%
Other Governmental Funds	21,849,205	19,529,130	2,320,075	11.9%
Total Governmental Funds	**$ 440,618,306**	**$ 391,363,460**	**$ 49,254,846**	**12.6%**

As shown above, General Fund Reserves totaled $325.5 million as of June 30, 2025. Of that amount, $50.4 million is available for cash flow purposes, equating to approximately 5.2 months of budgeted operating expenditures in FY 2025-26. This exceeds the target as guided by the policy, which sets the cash flow goal at between two and four months of the next year's budget.

Additional Reports Prepared by Auditors
In addition to the audit of the financial statements, the audit engagement also included the completion of specialized reports. The five supplemental reports include:

1. A compliance audit of Alameda County Transportation Commission (ACTC) Measure B Funds.
2. A compliance audit of the ACTC Measure BB Funds.
3. A compliance audit of the ACTC Vehicle Registration Fee (Measure F) Program.
4. A compliance examination of the American Rescue Plan Act (ARPA) Fund.
5. A review of the City's Annual Appropriations Limit Calculation.

ACTC Measure B Funds Report (Attachment 4)
ACTC provides local funding via two local programs: 1) Local Street Improvements; and 2) Bicycle and Pedestrian Improvements.

As of June 30, 2025, the Measure B Fund reported a zero fund balance for Local Streets and Roads and had $1,015 restricted for Bicycle and Pedestrian improvements. No capital expenditures for projects were funded by Measure B during FY 2024-25.

ACTC Measure BB Funds Report (Attachment 5)
Alameda County Measure BB was approved by the voters in November 2014 with 70% of the vote. The fee is expected to generate about $8 billion over 30 years funded by an additional half-cent sales tax to be used for transportation related expenditures. The program includes four categories of projects: 1) Transit; 2) Affordable Transit for Seniors and People with Disabilities; 3) Local Streets and Roads; and 4) Bicycle and Pedestrian Path and Safety.

As of June 30, 2025, the Measure BB Fund had a restricted fund balance of $2,963,660 for Local Streets and Roads, and $169,942 restricted for Bicycle and Pedestrian improvements. During FY 2024-25, the following projects were funded by Measure BB:

- Annual Street Resurfacing
- Citywide Bicycle and Pedestrian Improvements
- Citywide Signal Communication Upgrade
- Forest Park
- Traffic Signal Re-Lamping
- Traffic Signal and Roadway Safety

ACTC Vehicle Registration Fee (Measure F) Report (Attachment 6)
The City of Dublin uses a Special Revenue Fund to account for money collected through the ACTC's Vehicle Registration Fee. The goal of the program is to sustain the County's transportation network through a distribution of the funds throughout the County on successive five-year cycles.

As of June 30, 2025, the ACTC VRF Measure F Fund had a balance of $243,568 in restricted funds. During FY 2024-25, the following projects were funded by Measure F:

- Citywide Bicycle and Pedestrian Improvements
- Citywide Signal Communication Upgrade
- Traffic Signal Re-Lamping
- Traffic Signal and Streetlight Maintenance

American Rescue Plan Act (ARPA) Fund Examination (Attachment 7)
The City is required to complete the Alternative Compliance Examination if total Coronavirus State and Local Fiscal Recovery Funds (CSLFRF) and/or American Rescue Plan Act (ARPA) funds received directly from the Federal Government Treasury or received (through states) as a non-entitlement unit (NEU) of local government is at or below $10 million and other federal award funds that have been expended are less than $750,000 during the fiscal year, which is the threshold that the City of Dublin met.

In FY 2024-25 the City had $1,000,314 in expenditures of American Rescue Plan Act fund. The examination reported that the City complied, in all material respects, with the specified requirements during the year ended June 30,2025.

Appropriation Limit Schedule Report (Attachment 8)
State law requires the adoption of an Appropriations Limit which must be included in the budget document. The City Council adopts the Limit by resolution, and it is adjusted annually based on factors established in State Law. The Limit applies only to appropriations that are funded by proceeds of taxes. The limit for Dublin is substantially more than the amount of revenue generated from taxes. The auditors reviewed the calculation used to develop the $527,518,172 limit as presented in the FY 2025-26 Budget, and there were no exceptions noted in the findings.

STRATEGIC PLAN INITIATIVE:

None.

NOTICING REQUIREMENTS/PUBLIC OUTREACH:

The City Council Agenda was posted.

ATTACHMENTS:

1) Summary – Key Information
2) Annual Comprehensive Financial Report Fiscal Year 2024-25
3) Fiscal Year 2024-25 Auditors' Communication with Those Charged with Governance
4) Fiscal Year 2024-25 Measure B Report
5) Fiscal Year 2024-25 Measure BB Report
6) Fiscal Year 2024-25 Measure F Report
7) Fiscal Year 2024-25 ARPA Examination
8) Appropriations Limit Fiscal Year 2025-26

SUMMARY - KEY INFORMATION
ANNUAL COMPREHENSIVE FINANCIAL REPORT
FOR THE YEAR ENDING JUNE 30, 2025

1. Includes audited financial statements reviewed by the City's audit firm, Badawi & Associates.

2. The auditors' opinion is that the City's financial statements fairly represent the City's financial position.

3. The ACFR format will allow the City to apply for a Certificate of Achievement from the Government Finance Officers Association (GFOA). The goal is to provide financial information of the highest quality, in a transparent manner.

4. ORGANIZATION OF REPORT:

   a. Transmittal letter (pages v-xvi): provides a general overview of economic and budgetary factors that impact the City.

   b. Opinion (pages 1-4): issued by the Independent Auditor on the City's financial position and compliant with accounting principles generally accepted in the United States of America.

   c. Management Discussion and Analysis (MD&A) (pages 5-21): provides an overview of the financial activities, with a focus on significant trends, as well as major changes associated with the City's major funds (i.e. General Fund and Impact Fee funds).

   d. Financial Statements: a significant portion of the ACFR includes financial statements and schedules for the various funds used to account for the City's revenue and expenditures. Pages 26-28 present the Government-Wide Statement of Net Position presents financial statements similar to those used by private corporations. That section is followed by financial statements for each fund.
   e. Statistical Section (pages 197-end): the unaudited statistical section of the ACFR includes relevant historical data.

5. Fund Balances - A complete listing of fund reserves and designations for all major funds is shown on page 81 of the report.

6. Audit Recommendations / Disclosures - As part of the Audit Review the independent auditors can present recommendations for consideration by the City. The process allows the Auditors to disclose their observations on certain practices and policies that need improvement. The report for FY 2024-25 does not note any findings. This information is presented as a separate document and is included as Attachment 3.



City of Dublin
CALIFORNIA

ANNUAL COMPREHENSIVE FINANCIAL REPORT

Fiscal Year ended June 30, 2025

City of Dublin

Dublin, California

Annual Comprehensive Financial Report

For the year ended June 30, 2025

Prepared by:
Finance Department

City of Dublin
Annual Comprehensive Financial Report
For the year ended June 30, 2025

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December 16, 2025

Honorable Mayor, City Council, and Citizens:

Presented with this letter is the City of Dublin (City) Annual Comprehensive Financial Report (ACFR) for the year ended June 30, 2025. The information in this Report is prepared in accordance with Generally Accepted Accounting Principles (GAAP) as established by the Governmental Accounting Standards Board (GASB).

The responsibility for the accuracy and fairness of this report rests with the City. Management Staff are responsible for preparing a complete report which is based upon reliable information. Management has established a comprehensive internal control framework that is designed both to protect the City's assets from loss, theft, or misuse, and to compile sufficient reliable information for the preparation of the City's financial statements. Management is committed to maintaining the City's internal controls to safeguard assets and providing reasonable assurances of proper recording of financial transactions. All disclosures necessary to enable the reader to gain an understanding of the City's financial activities have been included and Badawi & Associates, a firm of licensed public accountants, has issued an unmodified ("clean") opinion on the City of Dublin's financial statements for the year ended June 30, 2025. The independent auditor's report has been included in this ACFR

This letter of transmittal is designed to assist with an individual's review of the City's financial statements. Specifically, it is intended to offer the reader useful information in assessing the economic conditions impacting the City of Dublin. It also complements the separate Management's Discussion and Analysis (MD&A) narrative section, which provides financial highlights of the City and additional analysis of trends reported as part of the financial statements. The MD&A is located immediately following the report of the independent auditors.

CITY PROFILE

The City of Dublin was incorporated in 1982 and is located in the East Bay of the San Francisco Bay Area and is approximately 30 miles east of San Francisco and 30 miles northeast of the Silicon Valley. In 2011, Dublin was named an "All-America City" by the National Civic League, and in 2018 it was named one of the best places to live in the United States, according to *Money Magazine*.

The City provided for a permanent staffing level of approximately 108 full-time equivalent City employees in Fiscal Year (FY) 2024-25, in addition to temporary and contract personnel. As of January 2025 and according to the California Department of Finance, the City of Dublin serves a population of 74,691 and covers 15.23 square miles. The City's strategic location offers opportunities for employers, retailers, and high-quality residential and transit-oriented neighborhoods.

The City operates under the Council-Manager form of government. Policy-making and legislative authority are vested in the City Council, which is responsible for the City's ordinances, operating resolutions, adoption of the annual budget, hiring of the City Manager, and City Attorney, and confirming the appointments made by the Mayor to commissions and committees. The City Council consists of a directly elected Mayor, who serves a two-year term, and four Councilmembers who each serve four-year terms. Currently, two of the City Councilmembers are elected through district-based elections and two Councilmembers are elected at large. This is due to the City Council,

in September 2022, amending the Dublin Municipal Code to transition to district-based elections. Under this transition, two Council seats became district-based beginning with the 2024 election, and the remaining two seats will shift to district-based representation in the 2026 election.

The City Manager is responsible for implementing the policies, ordinances, and directives of the City Council, overseeing the day-to-day operations of the City, and hiring City staff. The City Attorney provides legal counsel regarding City business, drafts and reviews ordinances, resolutions, and contracts, and represents the City in litigation.

The City's biennial budget serves as the foundation for the City's financial planning and control. The operating budget is adopted by the City Council on an annual basis prior to July 1 of each year. During mid-cycle, a review and update are prepared and presented to the City Council for the adoption of the second year's budget. The City Council exercises budgetary control at the fund level, and budgeted funds are adopted on a basis consistent with Generally Accepted Accounting Principles (GAAP) in the United States. Expenditures may not legally exceed budgeted appropriations at the fund level, and Management does not have the authority to increase the budget without the approval of the City Council. However, the City Manager may authorize budgetary transfers from one account to another within the same fund, appropriate funds from Committed and Assigned fund balances that have been approved by the City Council for specific purposes, and appropriate funds for asset replacement funded by the City's Internal Services Funds.

Current City services include the City Manager's Office (General Administration, Human Resources/Risk Management, Community Engagement, City Clerk/Records, Disaster Preparedness, Economic Development, and Civic and Strategic Affairs), Information Technology, Finance, City Attorney, Police Services, Fire Services, Community Development (Building and Safety/Code Enforcement/Planning/Housing), Parks and Community Services, and Public Works (Engineering/Capital Improvement Program/Transportation/Maintenance/Environmental Sustainability/Special Districts). The City contracts with public agencies and private firms to provide a variety of key services including Building Inspection, Fire Services, Police Services, and Maintenance.

HIGHLIGHTS

Dublin, California has long been known as the "crossroads" of the Bay Area. Dublin sits at the intersection of two major highways: Interstate 580 and Interstate 680. The City delivers a broad range of community services and has a wide range of housing types available to meet the demands of various employers throughout the region. Over the past several years, the City has added new housing options including a mix of transit-oriented developments adjacent to the City's two Bay Area Rapid Transit (BART) stations, as well as single family homes and condominium/townhome developments. The proximity to additional job centers and colleges and universities in the Bay Area creates an attractive environment.

Much of the recent growth in the community, which is now in its final phases of build-out, was planned in the voter-approved 1994 Eastern Dublin Specific Plan. This vision has allowed a strong foundation, quality neighborhoods, and public facilities to be built citywide. New developments in the Downtown Dublin Specific Plan area, specifically in the Transit District, have provided housing opportunities as well as retail space that will support a high quality of life in Dublin. In addition, the City's aquatics complex, The Wave, offers residents and visitors a recreation destination with pools, slides, and play structures situated in the center of the community.

Development over the past decade has had positive budgetary impacts, allowing the City to make significant investment in our community-serving facilities, such as parks. While careful financial stewardship has put Dublin in a strong fiscal position, it is important to ensure the stability of the

community's long-term fiscal health to continue to provide high-quality services as the City reaches build-out.

Key City activities and accomplishments during FY 2024-25 include the following:

Economic Development

Fiscal Year 2024–25 was another productive year for Economic Development as Staff continued advancing initiatives that strengthen Dublin's business community, foster innovation, and enhance the City's reputation as a welcoming place to start and grow a business. It also marked the adoption of a new Economic Development Strategy and the beginning of its implementation, setting the stage for the next phase of Dublin's economic growth and vitality.

Supporting and Connecting Local Businesses

The City's long-standing commitment to small business success remained central to its work this year. Through the Small Business Navigator Program, seven small business owners received free professional consulting services in key areas such as business planning, marketing, design, technology, financial management, and architectural design. Feedback from participating businesses continued to be positive, underscoring the program's role as a vital resource for entrepreneurs in Dublin.

The Business Concierge Program continued to serve as a one-stop support system for general business inquiries, or for businesses opening, expanding, or relocating within the city. In FY 2024–25, more than 300 businesses benefited from direct Staff assistance navigating the business license, planning, and building processes.

To further connect with the business community, staff continued another round of outreach efforts including hosting *Open Office Hours*, Virtual Business Roundtable Sessions, and staffing a table at the Dublin Police Services Community Safety Fair at Emerald Glen Park. These informal settings encouraged open dialogue and helped Staff better understand the needs of Dublin's business owners.

Promoting and Celebrating Business Success

Dublin's business community continued to grow and diversify over the past year. New additions included Biryani Spot, Boba & More, Desi Pizza Bites, Auto Pro Detailing, K Beauty Bar Salon, Grand Prospects Financial & Insurance Services, Allure Furniture, Inchin's Bamboo Garden, Enlight Academy, Gio Marine, Mad for Sushi, Tequila Bar & Grill, Elite Indoor Cricket, Little Scissors Barber Shop, G&C Auto Body, Baithak, Foodle Market, Raya Dublin, Chip Cookies, Dublin Unique Dentistry, Joe's Pho, Club Pilates, Bódrum Mezze & Cocktails, Prepaze Academy, Roc Auto Repair, California Window Solutions, BB.Q Chicken, and Mom's Pho & Banh Mi, Electric Bike Center, and Jack London Kitchen and Bath Showroom.

In addition, Staff attended and/or promoted grand opening / ribbon cutting ceremonies for Elite Indoor Cricket, Airport Appliances, Toyota Service Station, Tequila Bar & Grill, and Bódrum Mezze & Cocktails. Staff also attended the groundbreaking for The Whitford of Dublin, a senior living community, and the 25-year business anniversary celebration of Zeiss Innovation Center.

The Business Spotlight video series continued highlighting local entrepreneurs, sharing their stories with the broader community, and showcasing the creativity and diversity that drives Dublin's economy. Participants included Cherie's Southern Kitchen, Pallen's Martial Arts – Tri-Valley, Yafa Hummus, Body Bar Pilates, and Ducky Wash Laundromat.

Community engagement initiatives such as Small Business Night at the Farmers' Market continued to raise awareness of local businesses and encouraged residents to support Dublin-based establishments. The event featured more than 20 participating businesses and provided exposure to over 2,000 community members.

The annual Holiday Gift Guide, which is distributed to more than 35,000 households in Dublin and Pleasanton, once again offered businesses an affordable way to promote their products and services during the holiday season.

Strengthening Regional Partnerships and Innovation
The City maintained strong partnerships with regional organizations that advanced business development and innovation. Through its collaboration with Visit Tri-Valley, Dublin participated in the *Taste Tri-Valley Restaurant Week*, with 12 local restaurants taking part. Two Dublin establishments ranked among the top five for customer engagement, demonstrating strong community support.

Staff worked with Startup Tri-Valley to deliver an *AI Summit* exploring topics such as AI privacy, bias, transparency, legislation, and guardrails. This session, held in Dublin, drew regional participation and reinforced the City's role as a center for emerging technologies and business innovation in the Tri-Valley.

In addition, Staff worked with Startup Tri-Valley and i-GATE Innovation Hub to help organize *The Unseen Opportunity in Women's Health* held in Dublin. This event was designed to spotlight the vast, and largely untapped, economic potential in women's health innovation.

Planning for Dublin's Economic Future
This year marked continued progress on the update to the Economic Development Strategy. Staff began implementing strategies in the document, starting with developing a marketing and branding campaign to highlight Dublin's unique advantages, competitive assets, transformational development projects, and existing business and development incentives.

To ensure Dublin remains business-friendly, the City began preparing to implement a new business registration system that could deliver a higher quality of service to the business community and better address the needs of the program. In tandem, the Dublin Municipal Code Chapter 4.04 (Business Registration) was amended to improve clarity, enhance operational efficiency, and support a better customer experience for businesses.

There were a few noteworthy leases during FY 2024-25, including Spring Education Group leasing 81,575 square feet at 7950 Dublin Boulevard, All Natural Stone leasing 50,789 square feet at 6955-6979 Siera Court, SavvyMoney renewing its lease of 149,000 square feet of office space at 4160 Dublin Boulevard, and Sana Market and Baker leasing 11,739 square feet at 6513 Regional Street.

Recognition of Excellence
The City's efforts received statewide recognition when Dublin was honored with the California Association for Local Economic Development (CALED) Award of Merit in the category of Programs and Promotions for the Economic Development Strategy and General Plan Economic Development Element, acknowledging the City's leadership and innovation in developing a short- and long-range economic development strategy to help shape the City's long-term economic goals and implementation plan.

<u>Community Development</u>

Housing Production
Both Trumark Homes and LandSea Homes broke ground on mixed income housing developments during the past year. The two projects combined will have nearly 1,100 homes once complete. Trumark is building the Francis Ranch development which is made up of 573 single-family, multi-family and duet housing units, and at least 50 accessory dwelling units across six neighborhoods. The project also includes a two-acre future affordable housing site and includes two parks totaling 10 acres. LandSea is building the Dublin Centre project with 500 single-family and multi-family housing units and 105

accessory dwelling units. The project includes a two-acre park and a site reserved for a future affordable housing project by Sunflower Hill.

Housing Element
The City has a certified and adopted 2023-2031 Housing Element. The Housing Element contains policies and programs to be implemented at various times throughout the planning period. The City has made significant progress toward implementing those policies and programs. The City Council has also adopted several Zoning Ordinance Amendments to adopt policies that address recent changes in State law.

Affordable Housing
Eden Housing broke ground in early 2025, on the 113-unit Dublin Family Affordable Apartments, an affordable housing project for seniors. The City has committed significant resources to the project. This includes dedicating the project site to Eden Housing at no cost (a $5M value), securing a $3.3M Local Housing Trust Fund Grant for the project from the State of California, and allocating $5M from the City's share of the Alameda County Measure A-1 Bond Funds to the project.

Sunflower Hill is proposing to construct an affordable housing development for individuals with intellectual and developmental disabilities at the Dublin Centre project. The City is facilitating the acquisition of the project site at no cost to Sunflower Hill. In addition, in November of 2024, the City allocated $5M from the City's Affordable Housing Fund to help pay for the construction of the project.

The City Council adopted amendments to the City's First Time Homebuyer Loan Program. The changes are intended to increase the use of the program and ensure that it is compatible with other loan programs. These changes included: 1) lowering the interest rate to 3%; 2) lowering the required minimum downpayment to 3%; 3) increasing the maximum loan amount to 20 percent of the purchase price and increasing the maximum loan amount to $100,000; and 4) allowing subordination of the City's lienholder position when other government homebuyer assistance programs are utilized in conjunction with a City loan.

Public Safety
Dublin Police Services (DPS) Crime Prevention Unit (CPU) continued its crime enforcement and community policing programs during FY 2024-25, including the National Drug "Take-Back Initiative" event to collect prescription drugs, community engagement events such as National Night Out, Coffee with a Cop, Stuff the Cruiser, and volunteering at the Alameda County Food Bank over the holidays.

In October 2024, Dublin Police hosted the 3rd Annual Trunk or Treat event at Emerald Glen Park. The event was a huge success with more than 5,000 community members participating and about 100 pounds of candy passed out.

In early 2025, the School Resource Officer (SRO) unit added two Alameda County Sheriff's Office (ACSO) Retired Annuitants (RA) to run the Drug Awareness Resilience Education (D.A.R.E.) program in the sixth grade. For the upcoming school year, the 10-week D.A.R.E. program will be taught at all the middle schools in Dublin.

On Saturday, May 17, DPS organized the Dublin Community Safety Fair at Emerald Glen Park. The Safety Fair provided community members with safety tips, resources from local businesses and non-profits, and programs that strengthen the community. ACSO and DPS were among several first responder agencies building positive community contacts with the citizens in attendance.

Dublin Police held an in-person, 10-week Citizens Academy in the spring and a five-day Youth Academy in the summer for those interested in criminal justice.

The DPS Traffic Unit was awarded more than $256,000 in grants from the California Office of Traffic Safety and the CHP Cannabis Tax Fund Grant. The grant funds will be used for the education, prevention, and enforcement of laws related to driving under the influence of alcohol or drugs, including cannabis and cannabis products. A majority of these funds were used to purchase and outfit a DUI Command Vehicle which will be used during future DUI Checkpoint Operations.

Since October 2024, DPS has been working diligently to replace all cameras used for Situational Awareness (SitCams) and License Plate Readers with updated technology. The current cameras are eight years old and the upgrades will include more than 80 cameras throughout strategic locations in the City.

Public Works

Environmental Sustainability

The City Council adopted the City of Dublin Climate Action Plan 2030 and Beyond (CAP) on September 15, 2020. The CAP provides the framework for achieving the City's greenhouse gas reduction targets for 2030 and reaching carbon neutrality by 2045. In support of these goals, Staff continues to develop an Electric Vehicle Infrastructure Plan to identify optimal locations for future charging stations and encourage the transition to electric vehicles in alignment with the CAP and State policy objectives. Staff has also begun work on an Existing Building Electrification Plan to identify barriers and potential solutions for residents and businesses considering the transition from gas to electric appliances.

On June 3, 2025, the City Council approved a new 10-year agreement with Waste Management of Alameda County, Inc. for both organics processing and solid waste disposal. Unlike the prior disposal-only contract, the new agreement incorporates organics processing, allowing for greater efficiency and cost savings by consolidating services at a single facility. Waste Management may also broker compost on the City's behalf to meet SB1383 procurement requirements, and the agreement includes provisions for disaster support services as well as education and outreach components.

To meet new requirements in the Municipal Regional Stormwater National Pollutant Discharge Elimination System Permit, Staff implemented a plan to reach 100% trash load reduction. Small trash capture devices will be placed in existing storm drain inlets to ensure all litter and debris greater than five millimeters in size is retained in the devices and prevented from entering the storm drain system.

Geographic Information System (GIS)

Access to City data was increased and several projects were undertaken to link documents and other data sources to the GIS data system. Interactive web-based applications were created to increase public, consultant, and staff engagement with City projects and data. Staff were trained to collect data in the field using GIS-based mobile applications.

Capital Improvement Program

On June 17, 2025, City Council adopted an update to the Five-Year Capital Improvement Program 2024-2029. The updated Capital Improvement Program (CIP) included a new online platform and software tool by ClearGov, which produces an online public portal, as well as a conventional CIP book. The new portal provides a new way for the public to engage in the CIP and is consistent with the online City of Dublin Operating Budget Book.

Infrastructure and Capital Improvement Projects

The following was undertaken, continued, or completed on capital improvement projects in FY 2024-25:

Annual Street Resurfacing – Citywide

City Council awarded a construction contract for the 2025 Street Resurfacing Project to resurface 3.7 million square feet of city streets. This project maintains and preserves streets

based upon the City's Pavement Management System, which optimizes the resurfacing treatment in relation to the available project budget. Additionally, localized pavement repairs were completed on Amador Plaza Road and on Tassajara Road at the northern city limit.

City Buildings - Exterior Improvements
In May, the City Council awarded a progressive design-build agreement for preliminary design and collaboration services for the preventative maintenance of the exterior building envelopes of the following City of Dublin facilities: Civic Center, Library, Clock Tower, Kolb House Museum, Sunday School Barn, Murray Schoolhouse Museum, Old St. Raymond's Church, Senior Center, The Wave, Fire Stations 16, 17, and 18.

Citywide Energy, Resiliency, and Disaster Preparedness Improvements
The project provides for an Investment Grade Audit, design, and construction of various energy upgrades, efficiency measures, and resiliency improvements, including solar photovoltaic and energy storage systems, back-up generators, and advanced control systems. Construction of the project continued throughout the fiscal year.

Dublin Arts Center
Construction continued on the 13,000-square-foot Cultural Arts Center on the first floor of the former Dublin Police Services building at the Civic Center. The project will also renovate the second-floor space to accommodate offices for the Parks and Community Services Department.

Dublin Boulevard – North Canyons Parkway Extension
The project design phase continued for the future 1.5-mile extension of Dublin Boulevard through unincorporated Alameda County to North Canyons Parkway in Livermore. The final (100%) design of the project is anticipated to be completed in mid-2027. The project is a joint effort between the cities of Dublin and Livermore, and the Alameda County Transportation Commission.

Forest Park
On July 16, 2024, City Council awarded the contract for construction of Forest Park. The two-acre neighborhood square park includes a multi-use sports court, flex lawn, playground, fitness stations, and picnic areas. Construction continued throughout the fiscal year.

Green Stormwater Infrastructure
Construction of the Green Stormwater Infrastructure project continued throughout the fiscal year. The project is constructing a bioretention and hydromodification management facility located south of Amador Valley Boulevard along the Iron Horse Regional Trail corridor.

Iron Horse Nature Park and Open Space – Phase 1
Construction of the Iron Horse Nature Park and Open Space – Phase 1 continued through the fiscal year. Phase 1 consists of a 12.13-acre nature park and open space adjacent to the Iron Horse Trail, from the northern city limit to the confluence of the Alamo and South San Ramon Creeks. Phase 1 includes approximately 2,000 linear feet of new trail, soil remediation, new gathering spaces, benches, and interpretive signs, as well as a trail connection to and shade structure in Stagecoach Park.

Iron Horse Trail Bridge at Dublin Boulevard
Construction of the Iron Horse Trail Bridge over Dublin Boulevard was completed and the opening dedication ceremony took place on November 23, 2024.

Irrigation System Upgrades

On June 3, 2025, City Council awarded the contract for construction of the Irrigation System Upgrades project. The project includes replacement of more than sixty irrigation controllers, improved communication between the central station and controllers, and site-specific watering schedules all which will reduce the amount of water needed to irrigate these sites.

Regional Street Crosswalk Improvements Project
The design for the Downtown Dublin Streetscape Plan, Regional Street Crosswalk improvements, was completed, and the project was put out to bid in May 2025. The project will construct a mid-block crosswalk with a Rectangular Rapid Flashing Beacon, curb ramps, bulb outs, drainage and streetlight improvements between Amador Valley Boulevard and Dublin Boulevard.

Safe Routes to School Improvements Project
On July 16, 2024, City Council awarded the contract for the construction of the Safe Routes to School Improvements project. Construction continued throughout the fiscal year. The project is installing Rectangular Rapid Flashing Beacons at three intersections, curb ramp upgrades in accordance with the Americans with Disabilities Act (ADA), and traffic signal modification at the intersection of Central Parkway/Hibernia Drive.

Tassajara Road Improvements – North Dublin Ranch Drive to Quarry Lane School
Design of the project continued throughout the fiscal year. Right-of-way was acquired from three properties. The project will construct street improvements for Tassajara Road to a four-lane arterial standard with bike lanes, sidewalks, landscaped median, and stormwater treatment areas.

Village Parkway Reconstruction and Complete Streets
The design phase for the Village Parkway Reconstruction project began in the summer of 2024 and continued throughout the fiscal year. The project will transform the segment of Village Parkway between Amador Valley Boulevard and the northern city limits, to a pedestrian and bicycle friendly roadway, which will incorporate complete streets elements.

Wallis Ranch Community Park
Construction of Wallis Ranch Community Park continued throughout the fiscal year. The project will construct an 8.75-acre community park which includes a 0.9-acre dog park, lighted pickleball, tennis, and basketball courts, twenty-five stall parking lot, picnic areas, two playground areas, large turf area, landscaping, and pathways for circulation.

Intergovernmental Relations
The City continued to provide janitorial, pest management, and solid waste and recycling services on Parks Reserve Forces Training Area (Camp Parks) through the Intergovernmental Support Agreement (IGSA) for Municipal Services with U.S. Army Garrison Fort Hunter Liggett. The IGSA term runs from 2019 through December 2028. The City also continued to provide Dublin San Ramon Services District (DSRSD) with landscape maintenance and weed abatement services through the Tri-Valley Intergovernmental Reciprocal Services Master Agreement.

Parks & Community Services
In Fiscal Year 2024-2025, the Parks and Community Services Department (PCS) continued to provide the community with a robust array of services, including 250+ contract classes, 30,000+ hours of field and shelter rentals, and 87 special events. These offerings contributed to a vibrant and inclusive community experience.

Work continued on several significant Public Art projects including the Village Parkway Downtown Art Project and the relocation and rehabilitation of the Historic Camp Parks Sign and Guard Shack, the latter

scheduled for completion in the upcoming Fiscal Year. The next round of Utility Box Art, featuring 10 utility boxes, was successfully planned and artist selections finalized. Artists were commissioned to paint functional murals directly on four basketball courts, with the City Council approving the artworks in January 2024 and artworks completed by mid-year. In partnership with the Dublin Arts Collective, the "High Life" student art show took place at Splatter, and the annual Nature in Your Backyard Photo Contest returned as a highlight of Dublin Pride Week.

Construction continued on Wallis Ranch Community Park, with its grand opening anticipated in August 2025. Work also began on the two-acre Forest Park in September 2024, marked by a groundbreaking ceremony organized by Staff on September 18; the park is scheduled to open in December 2025. The community input process was completed for two new parks in the Francis Ranch development, with the City Council approving the concept designs in December 2024. Additionally, the Council approved a Park Improvement Agreement in June 2025 for a new linear park in the Dublin Centre development.

The Department continued to expand on it's partnership with Futures Explored, an organization dedicated to supporting individuals with intellectual and developmental disabilities (I/DD), successfully placing 15 individuals in various City positions, including roles at The Wave, Senior Center, Summer Camps, Afterschool Programs, and Heritage Park.

The Department had a bustling year with crowd-drawing events like Splatter and the St. Patrick's Day Celebration, collectively attracting more than 100,000 attendees. The Shamrock 5K Fun Run, part of the St. Pat's festivities, continued to be a popular event hosting 2,200 participants. Additionally, innovative community events and programs such as a celebration for the Army's 250th Birthday and the Community Garage Sale were held. The People of the Parks program, which engages residents, businesses and organizations to keep public spaces clean and green, wrapped up its first year with 869 service hours, more than 2,500 pounds of litter removed, and its first Golden Shamrock Award presented to Girl Scout Troop #32591 for their dedication to keeping Dublin clean and green. Two new exhibits at Heritage Park Museums were curated, Welcome to the Memories Within and Ohlone Medicine and Spirituality, showcasing Dublin's rich and vibrant history. The Junior Warriors youth basketball league continued to shine as one of Dublin's most popular programs, drawing more than 600 young athletes this season. For the fourth year in a row, one of Dublin's standout teams earned a coveted spot in the prestigious Junior Warriors Classic, this year taking center court as the official tip-off to NBA All-Star Weekend.

On average, the Dublin Senior Center welcomed more than 3,000 monthly participants, utilizing the programs and services offered at the Dublin Senior Center. More than 60 volunteers were recognized during the annual Volunteer Recognition Luncheon, and the Holiday Boutique provided a festive marketplace for seniors to shop early for family and friends. The Hometown Heroes wall returned honoring local veterans, and the Senior Info Fair was held to connect older adults and their families with a wide range of resources, services, and organizations that support aging well.

The Department also expanded adaptive recreation offerings with new programs and inclusive amenities, providing opportunities for participants of all abilities to stay active, build confidence, and connect. Highlights included the launch of Dublin Dynamic Kids and Sensory Splash. The installation of communication boards at several parks to support interaction and accessibility in recreation spaces was also a highlight of the year.

The Wave experienced a year of growth, innovation, and preparation for the future. The Waterpark welcomed more than 60,000 visitors, over 4,000 recreation swim participants, and 5,000 swim lesson registrations. More than 160 part-time staff were employed during the year, supported by a renewed partnership with the American Red Cross and an expanded internal training program that doubled the amount of in-service training time during the summer season to better prepare Staff for emergencies. As The Wave approaches its 10th year of operation, significant attention was dedicated to long-term facility sustainability through a complete inventory and assessment of mechanical equipment. This effort

resulted in the creation of a 10-year preventative maintenance plan, and a Request for Proposals was issued to secure a pool maintenance contractor with a larger onsite presence throughout the year to help implement the plan and ensure the continued success of the facility. The new maintenance contract is expected to begin in FY 2025-26.

FINANCIAL OUTLOOK AND GENERAL FUND SUMMARY

Fiscal Year 2024-25

General Fund operating revenues increased by $3.7 million (2.8%) from FY 2023–24, reflecting the continued strength of Dublin's local economy. Growth was led by higher Property Tax revenues, strong interest earnings, and increased development activity.

Property Tax revenue increased by $1.9 million (3.0%), driven by a $1.02 billion (4.6%) gain in net assessed valuation and higher-than-anticipated Supplemental Property Tax payments. Home values remained stable, new developments continued to progress, and the City experienced no significant delinquencies during the fiscal year.

Sales Tax revenues decreased by $2.1 million (-6.8%) from FY 2023–24, with most business sectors experiencing declines. In April 2025, Staff revised the FY 2024–25 Sales Tax projection downward by $1.8 million due to national economic uncertainty, adjusting the estimate from $30.5 million to $28.7 million.

While actual receipts were below the Adopted Budget, they ultimately exceeded Staff's revised projection by approximately $400,000, reflecting continued resilience in Dublin's economy—particularly within the auto sector, where local dealerships outperformed statewide averages. Interest earnings increased by $2.7 million (31.3%), attributable to higher-than-expected interest rates and a General Fund cash balance that exceeded projections. The elevated cash balance resulted from the timing of capital project expenditures and General Fund revenues exceeding expenditures by approximately $36 million.

Development revenues totaled $10.4 million, an increase of $3.5 million (51.2%) from the prior year. This growth is primarily attributable to accelerated activity at the Dublin Centre and Francis Ranch development sites. Development revenue varies significantly based on project timelines; as such, Staff budgets conservatively and adjusts projections throughout the year as needed.

Revenue from Charges for Service decreased by $1.0 million (10.4%) compared to FY 2023–24. The decline was largely driven by Parks and Community Services (PCS), which experienced a $680,000 reduction following an exceptional surge in FY 2022–23 driven by post-pandemic demand. Additional declines occurred at The Wave due to cooler early-summer weather and reduced demand for swim lessons. Cultural Arts revenue was also lower, largely due to the timing of the opening of the Dublin Arts Center.

Staff remains cautiously optimistic following a stronger-than-expected finish in Sales Tax receipts during the fourth quarter of FY 2024–25. However, the U.S. economy continues to face significant uncertainty, particularly due to rapidly evolving federal tariff policies. Ongoing shifts in trade policy have increased market volatility and disrupted business planning, complicating economic forecasting.

Staff will continue closely monitoring economic indicators—including inflation, interest rates, and global political and economic developments—and will watch for any signs of a potential slowdown.

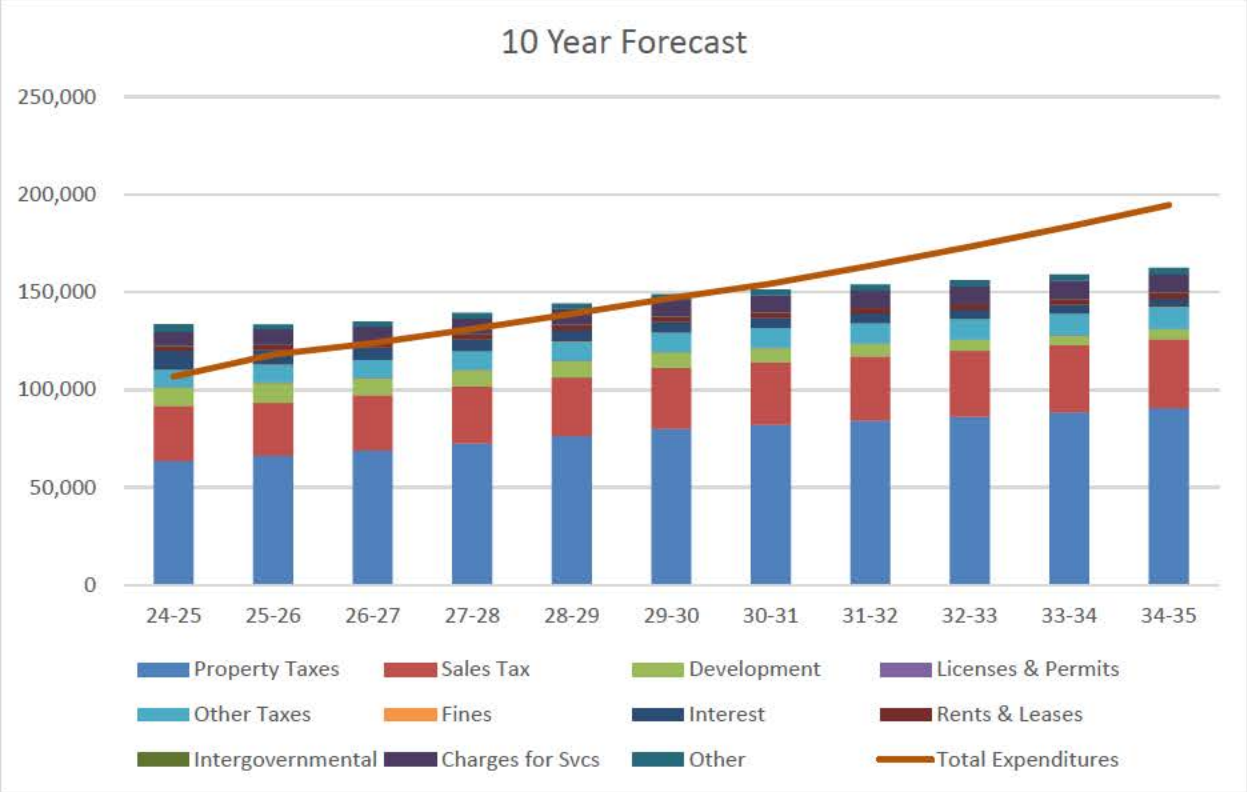
10-Year Forecast

While Fiscal Year 2024–25 concluded with a sizeable General Fund operating surplus of approximately $36.2 million, long-term fiscal sustainability remains a central focus of the City's financial planning.

Despite ongoing growth in Property Tax and Development-related revenues, the City continues to face several structural challenges—including declining or flattening Sales Tax trends, rising contracted service costs, and overall expenditure growth.

These factors, taken together, contribute to the projection that the City may begin experiencing a General Fund deficit as early as Fiscal Year 2030–31, as shown in the 10-Year Forecast (Figure 1). The anticipated deficit underscores the importance of strategic decision-making in the coming operating budget cycles, particularly regarding the use of reserves, prioritization of services, and long-term financial planning efforts.

Figure 1. 10-Year Forecast



FINANCIAL PLANNING AND POLICIES

In June 2025, the City Council adopted the Fiscal Year 2025–26 Budget, representing the second year of the City's Bi-Annual Budget. Consistent with prior budget cycles, the primary goals of this budget are to: 1) fully fund current City operations; 2) set aside reserves to support future capital needs; and 3) maintain adequate operating reserves to ensure long-term fiscal stability. In addition, the Two-Year Strategic Plan places emphasis on both infrastructure maintenance and reinvestment, as well as organizational health—each of which carries associated budgetary impacts.

The City adopts a balanced operational budget each year in accordance with its financial policies and utilizes a two-year budget format. The City Council formally adopts the budget and appropriates funds prior to the July 1 start of the new fiscal year. Historically, major capital investments funded by Impact Fees have been constructed using a pay-as-you-go philosophy. More recently, the City has begun setting aside one-time General Fund reserves into project-specific reserves for major capital projects where Impact Fees may not be immediately available. These reserves serve as bridge funding that can be repaid over time and support the City's long-standing practice of operating with little to no debt.

This approach has generally allowed the City to avoid debt financing. The exception occurred in FY 2021–22, when the City Council authorized the issuance of 25-year lease revenue bonds to finance the Energy Efficiency Improvements Project. This decision was driven by the historically low interest rate

environment at that time. Since then, the City has established a dedicated reserve to support future bond payments—or to pay down the debt early if financially advantageous—further underscoring the City's commitment to minimal reliance on long-term borrowing.

The City's financial policies also provide for the use of Internal Service Funds (ISFs) to ensure that resources are available for the replacement of public safety vehicles and apparatus, computer systems, and critical building components. In addition, the City has proactively funded its pension and retiree health (OPEB) liabilities, reflecting a longstanding practice of preparing for future long-term obligations.

GFOA AWARD

The Government Finance Officers Association (GFOA) has recognized the City of Dublin for its Annual Comprehensive Financial Report covering the period ending June 30, 2024. A copy of the award from this entity is included in this report. This award represents the 34th consecutive year that the City's report was recognized by the GFOA. In order to be recognized, the City was required to produce an easily readable and efficiently organized report. The report must also meet the standard for generally accepted accounting principles and legal requirements.

ACKNOWLEDGEMENTS

The preparation of this report was made possible by the collaborative efforts of Staff in the Finance Department and other departments, as well as the City's audit firm, Badawi & Associates. A special thanks and acknowledgement to Stephanie Tsoi, Senior Accountant, and Wendy Lam, Accounting Manager, for their work managing the audit process. We would also like to recognize the Mayor and City Council for their guidance and support in the City's pursuit of excellence in financial reporting.

Sincerely,





Colleen Tribby
City Manager

Jay Baksa
Finance Director

CITY OF DUBLIN

PRINCIPAL OFFICERS

Fiscal Year 2024/2025

Mayor
Sherry Hu

Vice Mayor
Kashef Qaadri

Councilmember
Jean Josey

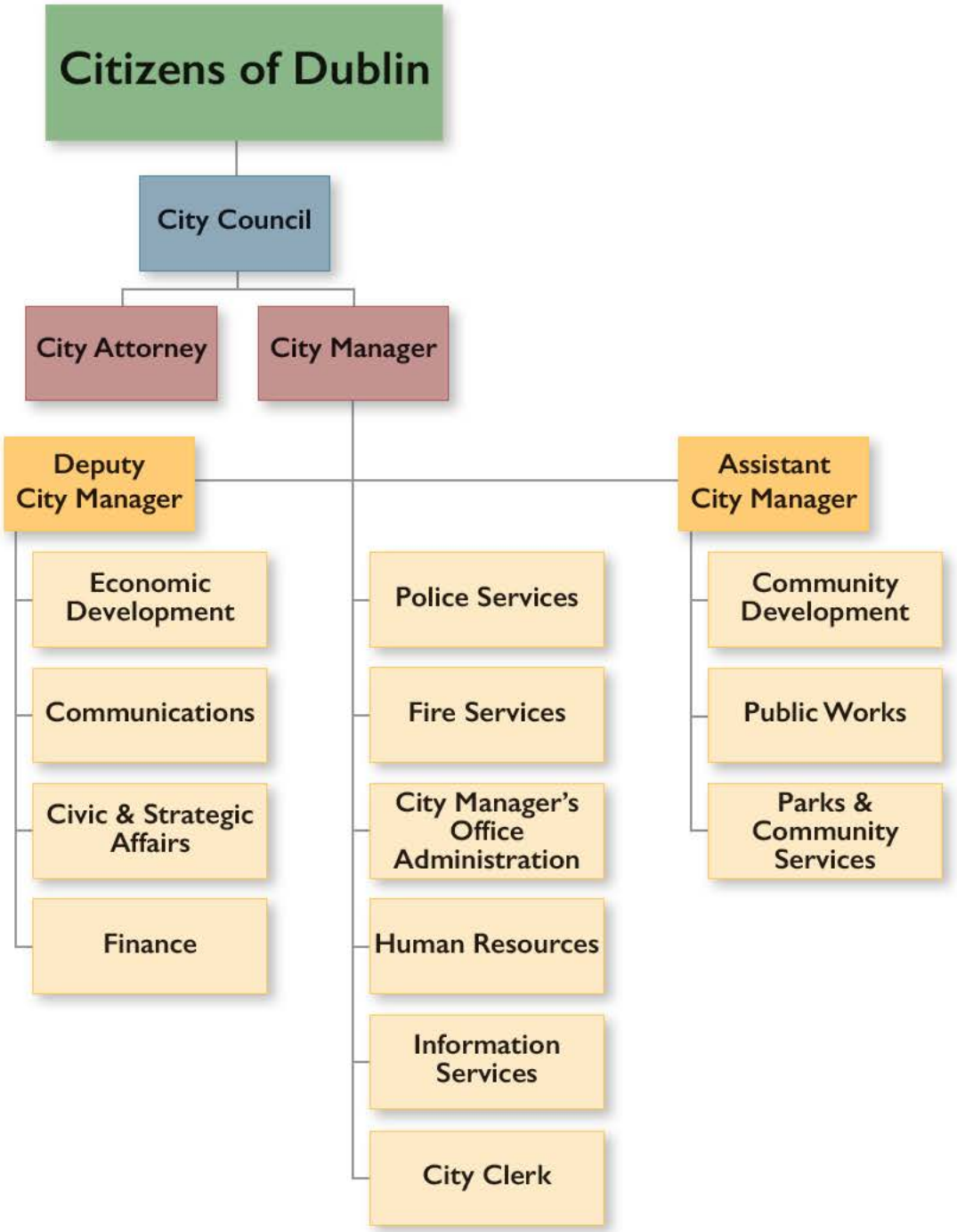
Councilmember
Michael McCorriston

Councilmember
John Morada

ADMINISTRATION PERSONNEL

City Manager	Colleen Tribby
Assistant City Manager	Jeff Baker
Deputy City Manager	Hazel Wetherford
City Attorney	John Bakker
Finance Director	Jay Baksa
City Clerk	Marsha Moore
Chief of Police	Victor Fox
Community Development Director	Vacant
Fire Marshal	Bonnie Terra
Human Resources Director	Sarah Monnastes
Parks & Community Services Director	Jackie Dwyer
Public Works Director	Andrew Russell

Organizational Chart



Government Finance Officers Association

Certificate of Achievement for Excellence in Financial Reporting

Presented to

City of Dublin
California

For its Annual Comprehensive
Financial Report
For the Fiscal Year Ended

June 30, 2024



Executive Director/CEO

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BADAWI & ASSOCIATES
Certified Public Accountants

INDEPENDENT AUDITOR'S REPORT

To the Honorable Mayor and Members of the City Council
of the City of Dublin
Dublin, California

Report on the Audit of the Financial Statements

Opinions

We have audited the financial statements of the governmental activities, each major fund, and the aggregate remaining fund information of the City of Dublin (City), as of and for the year ended June 30, 2025, and the respective budgetary comparisons for the General Fund and the Affordable Housing Special Revenue Fund, and the related notes to the financial statements, which collectively comprise City's basic financial statements as listed in the table of contents.

In our opinion, the accompanying financial statements present fairly, in all material respects, the respective financial position of the governmental activities, each major fund, and the aggregate remaining fund information of the City, as of June 30, 2025, and the respective changes in financial position and, where applicable, cash flows thereof, and the respective budgetary comparisons for the General Fund and the Affordable Housing Special Revenue Fund for the year then ended in accordance with accounting principles generally accepted in the United States of America.

Basis for Opinions

We conducted our audit in accordance with auditing standards generally accepted in the United States of America (GAAS) and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States. Our responsibilities under those standards are further described in the Auditor's Responsibilities for the Audit of the Financial Statements section of our report. We are required to be independent of the City and to meet our other ethical responsibilities, in accordance with the relevant ethical requirements relating to our audit. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinions.

Responsibilities of Management for the Financial Statements

The City's management is responsible for the preparation and fair presentation of the financial statements in accordance with accounting principles generally accepted in the United States of America, and for the design, implementation, and maintenance of internal control relevant to the preparation and fair presentation of financial statements that are free from material misstatement, whether due to fraud or error.

In preparing the financial statements, management is required to evaluate whether there are conditions or events, considered in the aggregate, that raise substantial doubt about the City's ability to continue as a going concern for twelve months beyond the financial statement date, including any currently known information that may raise substantial doubt shortly thereafter.

Auditor's Responsibilities for the Audit of the Financial Statements

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinions. Reasonable assurance is a high level of assurance but is not absolute assurance and therefore is not a guarantee that an audit conducted in accordance with GAAS will always detect a material misstatement when it exists. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control. Misstatements are considered material if there is a substantial likelihood that, individually or in the aggregate, they would influence the judgment made by a reasonable user based on the financial statements.

In performing an audit in accordance with GAAS, we:

- Exercise professional judgment and maintain professional skepticism throughout the audit.
- Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, and design and perform audit procedures responsive to those risks. Such procedures include examining, on a test basis, evidence regarding the amounts and disclosures in the financial statements.
- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the City's internal control. Accordingly, no such opinion is expressed.
- Evaluate the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluate the overall presentation of the financial statements.
- Conclude whether, in our judgment, there are conditions or events, considered in the aggregate, that raise substantial doubt about the City's ability to continue as a going concern for a reasonable period of time.

We are required to communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit, significant audit findings, and certain internal control–related matters that we identified during the audit.

Required Supplementary Information

Accounting principles generally accepted in the United States of America require that the management's discussion and analysis, and the required pension and OPEB schedules on pages 5-21 and 101-104 be presented to supplement the basic financial statements. Such information is the responsibility of management and, although not a part of the basic financial statements, is required by the Governmental Accounting Standards Board who considers it to be an essential part of financial reporting for placing the basic financial statements in an appropriate operational, economic, or historical context. We have applied certain limited procedures to the required supplementary information in accordance with auditing standards generally accepted in the United States of America, which consisted of inquiries of management about the methods of preparing the information and comparing the information for consistency with

management's responses to our inquiries, the basic financial statements, and other knowledge we obtained during our audit of the basic financial statements. We do not express an opinion or provide any assurance on the information because the limited procedures do not provide us with sufficient evidence to express an opinion or provide any assurance.

Supplementary Information

Our audit was conducted for the purpose of forming opinions on the financial statements that collectively comprise the City's basic financial statements. The budgetary comparison schedules of revenues by sources and departmental expenditures for the General Fund, the combining and individual nonmajor fund statements, and the budgetary comparison schedules for the major capital project funds and nonmajor governmental funds are presented for purposes of additional analysis and are not a required part of the basic financial statements.

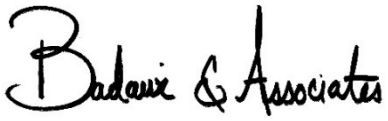
The budgetary comparison schedules of revenues by sources and departmental expenditures for the General Fund, the combining and individual nonmajor fund statements, and the budgetary comparison schedules for the major capital project funds and nonmajor governmental funds are the responsibility of management and were derived from and relates directly to the underlying accounting and other records used to prepare the basic financial statements. Such information has been subjected to the auditing procedures applied in the audit of the basic financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the basic financial statements or to the basic financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the budgetary comparison schedules of revenues by sources and departmental expenditures for the General Fund, the combining and individual nonmajor fund statements, and the budgetary comparison schedules for the major capital project funds and nonmajor governmental funds are fairly stated, in all material respects, in relation to the basic financial statements as a whole.

Other Information

Management is responsible for the other information included in the annual comprehensive financial report. The other information comprises the information included in the annual comprehensive financial report but does not include the financial statements and our auditor's report thereon. Our opinions on the financial statements do not cover the other information, and we do not express an opinion or any form of assurance thereon. In connection with our audit of the financial statements, our responsibility is to read the other information and consider whether a material inconsistency exists between the other information and the financial statements, or the other information otherwise appears to be materially misstated. If, based on the work performed, we conclude that an uncorrected material misstatement of the other information exists, we are required to describe it in our report.

Other Reporting Required by *Government Auditing Standards*

In accordance with *Government Auditing Standards*, we have also issued our report dated December 10, 2025 on our consideration of the City's internal control over financial reporting and on our tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements and other matters. The purpose of that report is solely to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing, and not to provide an opinion on the effectiveness of internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with Government Auditing Standards in considering the City's internal control over financial reporting and compliance.



Badawi & Associates, CPAs
Emeryville, California
December 10, 2025

Management's Discussion and Analysis (MDA) For the Year Ended June 30, 2025

As management of the City of Dublin, we offer readers of the City's financial statements this narrative overview and analysis of the financial activities of the City for the Fiscal Year (FY) ended June 30, 2025. Please read this overview in conjunction with the accompanying letter of transmittal and the accompanying basic financial statements.

OVERVIEW OF THE FINANCIAL STATEMENTS

This discussion and analysis are intended to serve as an introduction to the City's basic financial statements, which comprise three components:

- Government-wide Financial Statements – These include the Statement of Net Position and Statement of Activities. These statements provide information about the activities of the City as a whole and about the overall financial condition of the City in a manner similar to a private-sector business.
- Fund Financial Statements – These statements provide additional information about the City's major funds, including how services are financed in the short term and fund balances available for financing future projects.
- Notes to the Financial Statements – The notes provide additional detail that is essential to full understanding of the information provided in the Government-wide and Fund Financial Statements.

In addition to the basic financial statements and accompanying notes, this report also presents certain required supplementary information concerning the City's progress in funding its obligation to provide pension benefits to its employees.

GOVERNMENT-WIDE FINANCIAL STATEMENTS - DESCRIPTION

These statements include all the City's assets and liabilities using the accrual basis of accounting, which is similar to the accounting used by most private sector companies. All current year's revenues and expenses are accounted for regardless of when the cash is paid or received.

These statements report the City's net position and the changes in net position during the FY. Net position –the difference between assets and liabilities – is one way to measure the City's financial position. Over time, increases or decreases in net position are among the indicators used to assess whether the financial condition of the City is improving or deteriorating. However, it is also important to consider other nonfinancial factors, such as: changes in the City's property tax values, sales tax outlets, and the condition of the City's infrastructure (i.e. parks and streets), to accurately assess the overall health of the City.

The Government-wide statements present information about the City's activities, all of which are considered governmental in nature. These include services provided for police, fire, community development, streets, and recreation. These services are funded from monies received from property, sales and other taxes, direct charges for services provided, grants, contributions from other agencies, and impact fees collected from new development.

GOVERNMENT-WIDE FINANCIAL STATEMENTS – ANALYSIS

Table 1 provides an analysis summarizing the year-to-year change in the Government-Wide net position reported for the City of Dublin. The "net position" is represented as the difference between total assets and total liabilities.

TABLE 1: SUMMARY OF NET POSITION
June 30, 2025 and 2024

	Governmental Activities			
	June 30, 2025	June 30, 2024	$ Change	% Change
Current and Other Assets	$ 491,475,047	$ 439,003,341	$ 52,471,706	12.0%
Notes Receivable (Note 5)	22,561,902	14,532,180	8,029,722	55.3%
Leases Receivable (Note 6)	3,817,482	2,632,916	1,184,566	45.0%
OPEB Asset (Note 12)	3,558,579	3,412,032	146,547	4.3%
Capital Assets (Note 7)	585,822,768	573,219,493	12,603,275	2.2%
Total Assets	**1,107,235,778**	**1,032,799,962**	**74,435,816**	**7.2%**
Deferred Outflows of Resources	**10,698,209**	**12,226,603**	**(1,528,394)**	**-12.50%**
Current Liabilities	40,876,722	32,656,445	8,220,277	25.2%
Noncurrent Liabilities	40,511,974	41,920,700	(1,408,726)	-3.4%
Total Liabilities	**81,388,696**	**74,577,145**	**6,811,551**	**9.1%**
Deferred Inflows of Resources	**7,209,439**	**5,742,177**	**1,467,262**	**25.6%**
Net Investment in Capital Assets	560,426,738	552,568,250	7,858,488	1.4%
Restricted	137,631,948	121,997,027	15,634,921	12.8%
Unrestricted	331,277,166	290,141,966	41,135,200	14.2%
Total Net Position	**$1,029,335,852**	**$ 964,707,243**	**$ 64,628,609**	**6.7%**

As illustrated in the above table, the City's net position increased by $64.6 million (6.7%) during FY 2024-25. This is due to the following:

- Total assets increased $74.4 million, due to a $52.5 million increase in Current and Other Assets, which resulted from operating revenues exceeding expenditures and investment asset appreciation. Capital assets increased by $12.6 million due to the continued progress of capital projects during the year, net of depreciation expense (e.g., $3.0 million on the Cultural Arts Center and $5.7 million on Wallis Ranch Community Park), Leases receivable also increased $1.2 million as a result of extending the lease agreement with Alameda County Fire Department.

- Total liabilities increased $6.8 million over the prior year. Current liabilities primarily represent obligations outstanding for current operations (accounts payable), capital projects (such as retention payables), deferred revenue, and deposits held. Current liabilities increased $8.2 million due to an increase in accounts payable balances, due to the timing of the property tax passthrough payment for refuse services and payment to Alameda County for police services. Noncurrent liabilities decreased $1.4 million due to a reduction in long-term debt.

- The City's $560.4 million in Net Investment in Capital Assets represents 54.4% of the reported net position. Capital asset investments include the City's investments in land, infrastructure, buildings, and equipment. As the City uses these capital assets to provide current services to residents, the assets are not available for future spending. The change in annual capital assets reflects the addition of capital assets (including Construction in Progress) less accumulated depreciation.

- Restricted net positions, which include restricted net positions in the General Fund, Affordable Housing Fund, Impact Fee Funds, and Grant Funds are resources that have external restrictions on their use. In FY 2024-25, the City's restricted net positions increased by a net of $64.6 million, attributed to highways and street improvement capital project expenses. Approximately $331.3 million of the City's total assets (an increase of $41.1 million over the prior year) are unrestricted and may be used to meet the City's ongoing obligations to the community and to creditors. The bulk of assets classified as unrestricted in the General Fund have been designated as committed or assigned reserves for specific purposes.

GOVERNMENTAL ACTIVITIES

Table 2 below provides a summary of major program revenue categories, program expense categories used to fund specific expenses, and general City revenues available for funding all City programs. The information presented here provides details behind the numbers shown in the Summary of Net Position (Table 1).

TABLE 2: SUMMARY OF CHANGES IN NET POSITION
June 30, 2025 and 2024

	June 30, 2025	June 30, 2024	$ Change	% Change
Revenues				
Program Revenues				
Charges for Services	$ 35,664,634	$ 27,452,306	$ 8,212,328	29.9%
Operating Contributions and Grants	12,960,261	7,306,850	5,653,411	77.4%
Capital Grants and Contributions	17,469,722	10,219,385	7,250,337	70.9%
Total Program Revenue	66,094,617	44,978,541	21,116,076	46.9%
General Revenues				
Property Taxes	63,838,672	61,967,658	1,871,014	3.0%
Special Assessments Taxes	1,688,287	1,647,782	40,505	2.5%
Sales Taxes	30,761,823	32,794,253	(2,032,430)	-6.2%
Other Taxes	8,856,335	9,129,368	(273,033)	-3.0%
Investment Income, Unrestricted	21,251,726	16,228,168	5,023,558	31.0%
Intergovernmental, Unrestricted	540,580	441,518	99,062	22.4%
Other General Revenues	6,845,612	5,393,897	1,451,715	26.9%
Total General Revenue	133,783,035	127,602,644	6,180,391	4.8%
Total Revenues	**199,877,652**	**172,581,185**	**27,296,467**	**15.8%**
Expenses				
Governmental Activities:				
General Government	26,443,855	25,885,878	557,977	2.2%
Police	31,174,389	30,091,877	1,082,512	3.6%
Fire	19,084,703	17,453,636	1,631,067	9.3%
Public Works and Transportation	38,829,100	31,202,172	7,626,928	24.4%
Park and Community Services	11,948,197	12,102,695	(154,498)	-1.3%
Community Development	7,247,934	12,929,904	(5,681,970)	-43.9%
Interest on Long-Term Debt	520,865	608,991	(88,126)	-14.5%
Total Governmental Activities	135,249,043	130,275,153	4,973,890	3.8%
Total Expenses	**135,249,043**	**130,275,153**	**4,973,890**	**3.8%**
Increase In Net Position	**64,628,609**	**42,306,032**	**22,322,577**	**52.8%**
Net Position - Beginning of Year	**964,707,243**	**922,401,211**	**42,306,032**	**4.6%**
Net Position - End of Year	**$ 1,029,335,852**	**$ 964,707,243**	**$ 64,628,609**	**6.7%**

As shown in Table 2, revenues from all sources totaled $199.9 million and expenses for all City programs totaled $135.2 million in FY 2024-25, increasing the City's net position by $64.6 million.

Revenues

Total revenues increased $27.3 million, or 15.8%, in FY 2024-25 over the prior year. Details of changes are as follows:

- Charges for Services revenue increased by $8.2 million compared to FY 2023–24, driven by Development activities, residential garbage and recycling passthrough revenue and a reclassification in how an affordable housing loan was booked.

- Capital Grants and Contributions increased $7.3 million over the prior year. The increase is primarily attributable to a $6.6 million community benefit payment made by the developers of the Francis (East) Ranch project and a $1.0 million developer contribution to the City's First-Time Homebuyer Program by the developer of the Dublin Centre project.

- Operating Contribution and Grants increased by $5.7 million over FY 2023–24, due to a $3.3 million grant from the California Department of Housing and Community Development (HCD) for the Regional Street Affordable Apartment Project and $2.1 million in funds from the Alameda County Transportation Commission (ACTC) for the Iron Horse Trail Bike/Pedestrian Bridge Project.

- Investment Income increased $5.0 million over FY 2023-24. The change is attributed to the continued high-interest rate environment that resulted in an accounting increase for unrealized gains on investments at year end and additional interest income from a higher than projected cash balance due to the timing of expenditures on capital projects.

Expenses

Total expenses increased $5.0 million, or 3.8%, in FY 2024-25 compared to the prior year. Major contributors to this change are outlined below:

- Public Works Transportation expenses increased $7.6 million over the prior year, due to an increase in MCE contract services: Key drivers included added special event support, a City Council-directed hazardous tree removal and replacement program, increased park and landscape maintenance needs, and unanticipated facility infrastructure repairs. There was also an increase in consultant inspection services required due to increase in larger development currently under construction, including Francis Ranch and Dublin Centre.

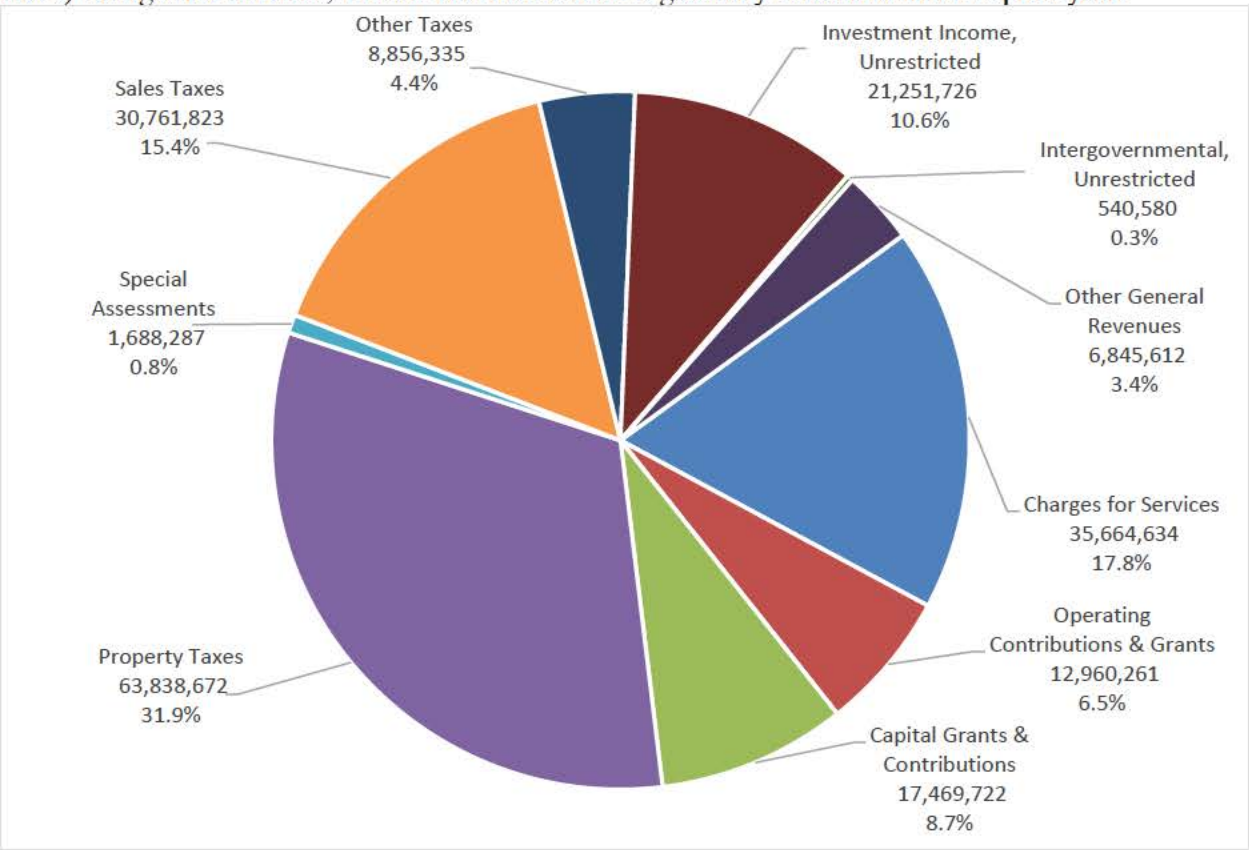
- Police Services expenses increased $1.1 million over the prior year, primarily due to planned contract cost increases, including negotiated cost-of-living and related personnel cost adjustments under the Police Services contract.

- Fire Services expenses increased $1.6 million over the prior year, largely reflecting scheduled cost-of-living and benefit increases provided for in the Fire Services contract.

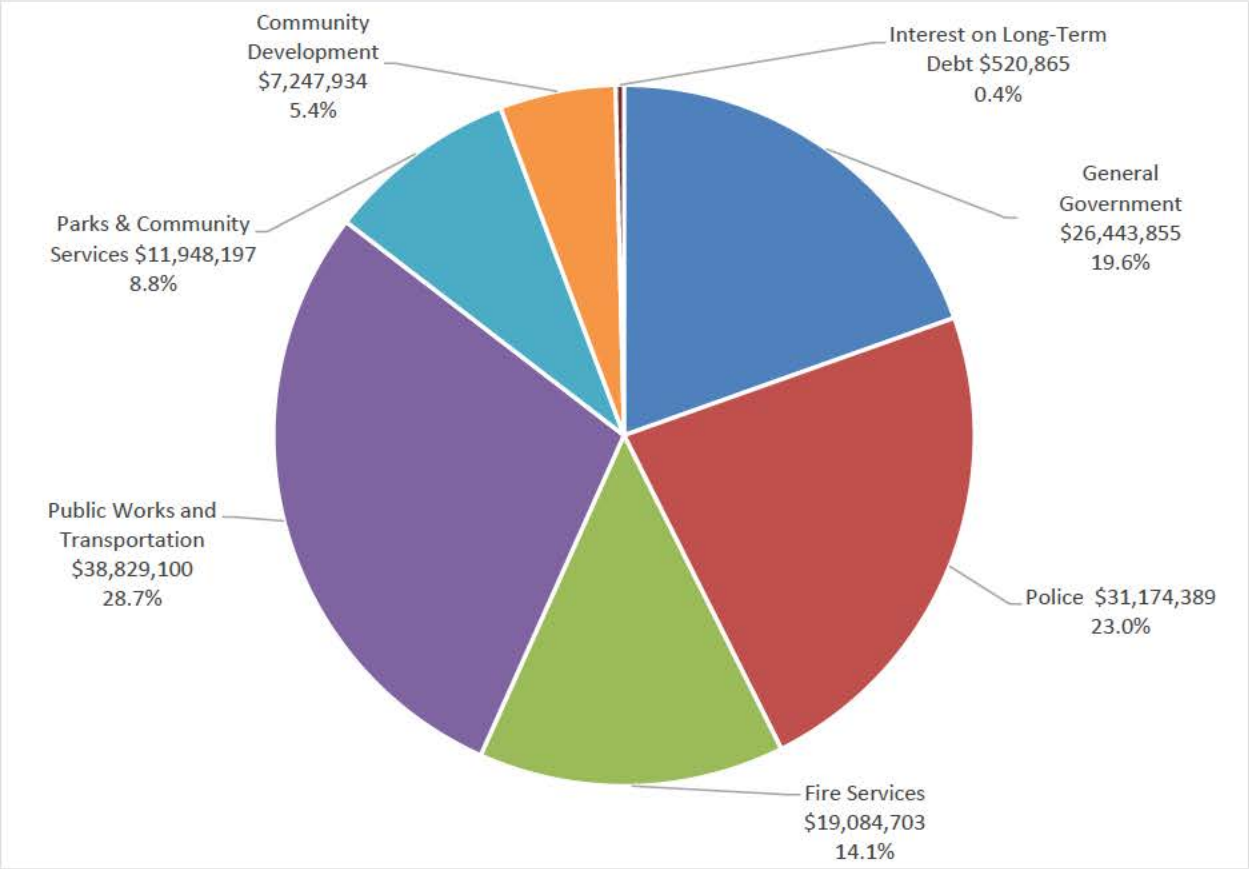
- Community Development expenses decreased $5.7 million compared to the prior year. In FY 2023-24, the City issued $5.3 million in affordable housing and development loans for two major projects: the Eden Housing Regional Street Project and the Amador Station Affordable Housing Project. Because these were one-time loans Community Development costs show a significant year-over-year decrease.

Revenues and Expenses by Category

The following chart presents the Government-Wide revenues for FY 2024-25. Approximately 65.1% of the total revenues are derived from three primary sources: 1) Property taxes, 31.9%; 2) Sales Taxes, 15.4%; and 3) Charges for Services, 17.8%. This distribution is generally consistent with the prior year.



The following chart demonstrates the allocation of Government-Wide expenses in FY 2024-25. Of the $135.2 million in total expenses, Public Safety (Police and Fire Services), Public Works and Transportation represent the largest program costs, making up a combined 65.8% of the total, followed by General Government and Parks and Community Services, at 19.6% and 8.8%, respectively.



FUND FINANCIAL STATEMENTS – DESCRIPTIONS

These statements provide more detailed information about the City's major funds. A fund is a grouping of related accounts that is used to maintain control over resources that have been segregated for specific activities or objectives. The City, like other state and local governments, uses fund accounting to ensure and demonstrate compliance with finance-related legal requirements. All of the funds of the City can be divided into three categories: Governmental funds, Proprietary funds, and Fiduciary funds.

Governmental funds: Governmental funds are used to account for essentially the same functions reported as governmental activities in the Government-wide financial statements. However, unlike the Government-wide financial statements, Governmental fund financial statements focus on near-term inflows and outflows of spendable resources, as well as on balances of spendable resources available at the end of the FY. Such information may be useful in evaluating a government's near-term financing requirements.

Because the focus of Governmental funds is narrower than that of the Government-wide financial statements, it is useful to compare the information presented for Governmental funds with similar information presented for governmental activities in the Government-wide financial statements. By doing so, readers may better understand the long-term impact of the government's near-term financing decisions. Both the Governmental fund balance sheet and Governmental fund statement of revenues, expenditures,

and changes in fund balances provide a reconciliation to facilitate this comparison between Governmental funds and governmental activities.

The City maintains 90 individual Governmental funds. Information is presented separately in the Governmental fund balance sheet and in the Governmental fund statement of revenues, expenditures, and changes in fund balances for the following 10 funds: General Fund; Affordable Housing Fund; four Capital Project Funds (General Improvement Projects; Parks Projects; Streets Projects; Public Art); and four Impact Fee Funds (Public Facilities Impact Fees, Fire Impact Fees, Traffic Impact Fees, and Dublin Crossings Fund). These funds either qualify as, or the City requested them to be classified as, major funds due to their significance in the financing of new capital assets. Data from the other 80 Governmental funds are combined into a single aggregated presentation, labeled as Non-Major Governmental Funds. Individual fund data for each of these non-major governmental funds is provided in the form of combining statements elsewhere in this report.

The City adopts an annual appropriated budget for each of its Governmental funds. A budgetary comparison statement has been provided for each Governmental fund to demonstrate compliance with this budget.

Proprietary funds: The City maintains one type of Proprietary fund, the internal service fund (ISF), which is an accounting device used to accumulate and allocate costs internally among the City's various functions and to build up reserves for future replacement of capital assets. The City uses five ISFs to account for its fleet of vehicles, equipment, improvements to City buildings, computer systems, and certain retiree costs. Because these services solely benefit the governmental function, they have been included within governmental activities in the Government-wide financial statements.

Proprietary fund financial statements provide the same type of information as the Government-wide financial statements, only in more detail. All five ISF's are combined into a single, aggregated presentation in the Proprietary fund financial statements. Individual fund data for the ISF's is provided in the form of combining statements elsewhere in this report.

Fiduciary funds: The Fiduciary fund section consists of the City's eight Custodial Funds. The Dublin Boulevard Extension Assessment District; The Community Facilities District (CFD) No. 2015-1 "Dublin Crossing" an improvement district with outstanding bonds; CFD No. 2023-1 "East Ranch:, an improvement and services district; Dublin Boulevard Extention (CFD), created to account for cost associated with a future CFD, for the mitigation cost of the future Dublin Boulevard Extension project; Dublin Centre CFD No. 2024-1, to account for costs associated with the cost of creating a proposed CFD for the Dublin Centre project. The City's role is that of a trustee, or fiduciary, in collecting assessments and remitting bond payments. The City has no legal, contingent or moral obligation for the repayment of this debt and merely ensures that the assets received are used for their intended purposes. The City also provides a similar role for four Geologic Hazard Abatement Districts. California Public Resources Code section 25670 establishes that these Districts are a political subdivision of the State and not an agency or instrumentality of a local agency. The City contractually provides support to collect funds in a fiduciary capacity and may also arrange for activities funded by the Districts.

These fiduciary activities are excluded from the City's fund financial statements because these assets cannot be used to finance City operations. The activity for these funds, however, is provided for in a separate combining statement contained elsewhere in this report.

GOVERNMENTAL FUNDS – FINANCIAL ANALYSIS

As of June 30, 2025, the City's governmental funds reported combined ending fund balances of $440.6 million, an increase of $49.3 million over the prior year. Table 3 below illustrates the net change in fund balances over the prior year for these funds. A discussion of the changes follows the table; individual and non-major funds may be found in the Supplemental.

TABLE 3: GOVERNMENTAL FUND BALANCE CHANGES
June 30, 2025 and 2024

	June 30, 2025	June 30, 2024	$ Change	% Change
General Fund	$ 325,474,798	$ 290,432,954	$ 35,041,844	12.1%
Affordable Housing Fund	42,563,090	25,285,171	17,277,919	68.3%
Capital Improvement Funds	50,731,213	56,116,205	(5,384,992)	-9.6%
Other Governmental Funds	21,849,205	19,529,130	2,320,075	11.9%
Total Governmental Funds	**$ 440,618,306**	**$ 391,363,460**	**$ 49,254,846**	**12.6%**

GENERAL FUND

The General Fund is the chief operating fund of the City. At the end of FY 2024-25, the total fund balance was $325.5 million. The unassigned amount of $50.1 million reflects an amount calculated for the unrealized gain on investments combined with the cashflow amount for ongoing operations. The unassigned cash flow reserve was $50.4 million, representing approximately 5.2 months of budgeted FY 2025-26 expenditures. The remaining balances are committed or assigned as discussed in Note 9 to the financial statements.

During FY 2024-25, General Fund revenues exceeded expenditures by $38.5 million, before transfers in/out and the recognition of unrealized gains. Compared to the prior year, General Fund revenues were $5.9 million higher, from $134.6 million in FY 2023-24 to $140.5 million in FY 2024-25. Revenues, including an unrealized gain adjustment of $9.2 million, totaled $149.7 million, which is $8.1 million higher than the prior year.

Operating expenditures in General Fund departments totaled $102.0 million in FY 2024-25, which was $10.4 million below the final amended budget and $7.3 million higher than the prior year. The year-over-year increase was driven primarily by planned contract cost escalations, including scheduled increases in Police Services, Fire Services, and City maintenance contracts, reflecting adjustments built into long-term service agreements. These increases were partially offset by savings from staffing vacancies, lower-than-projected insurance and utility costs, and reduced repairs and maintenance spending.

AFFORDABLE HOUSING FUND

The Affordable Housing Fund is a special revenue fund which accounts for funds associated with affordable housing programs. The fund balance totaled $42.6 million as of June 30, 2025, an increase of $17.3 million over the prior year due to the increase of $7.7 million in developer revenue, the receipt of a $3.3 million grant from the California Department of Housing and Community Development (HCD) for the Regional Street Affordable Apartment Projects, $1.0 million loan repayment from EDEN Housing and $4.3 million due to the reclassification of the loan for Amador Station Housing Project.

CAPITAL PROJECT FUNDS

As previously described, the City has included eight specific Capital Project Funds in the information presented as part of the governmental funds. Four of the funds are used to capture expenditures related to active capital projects that are underway. The four funds are: General Improvement Projects, Parks Projects, Streets Projects, and Public Art Projects. Public Art Capital Projects Fund was created in FY 2022-23 to account for promoting the public interest and general welfare through the acquisition, installation, maintenance, and promotion of public art. Funding for the expenditures in these funds occurs via transfers in from other funds. The following four Impact Fee Funds are also reported:

Public Facilities Fee Fund: This fund includes developer fees collected to develop parks and other public facilities. Total revenue collected in FY 2024-25 was $4.4 million (including interest earned), an increase of $2.3 million from the prior year. This revenue is collected when developers process final maps, resulting in payments of fees. Due to variations in project construction and acquisition timelines, expenditure patterns will fluctuate. The balance is designated as restricted because there are legal restrictions on its use, and it is not available for general purposes.

Fire Impact Fees: This fund accounts for fees collected from new development to pay for the capital cost associated with the provision of Fire Services. Total revenue collected in FY 2024-25 was approximately $90,000 (including interest earned), about $46,000 higher than was collected in the prior year, due to an increase in developer contributions. With all impact fees, revenue collections will fluctuate with the normal variations in development activity. The balance is designated as restricted because there are legal restrictions on its use, and it is not available for general purposes.

Traffic Impact Fee (TIF) Funds: These funds account for fees collected to construct major traffic improvements necessary to facilitate development. Fees are levied and collected on development in proportion to its impact on transportation needs. Revenue collected in FY 2024-25 totaled $4.0 million (including interest earned), approximately $1.9 million higher than was collected in the prior year due to an increase in development activity. The balance is designated as restricted because there are legal restrictions on its use, and it is not available for general purposes.

Dublin Crossing Fund: This fund accounts for the Development Agreement fee, including Community Benefit payments collected from the Dublin Crossing project. Revenue collected in FY 2024-25 totaled $442,000 (including interest earned), $77,000 higher than was collected in the prior year, due to continued development and an increase in interest revenue.

NON-MAJOR FUNDS

The City's non-major funds, which are Special Revenue Funds and Energy Improvement Lease Revenue Bond Capital Projects Fund, are presented in the basic financial statements in the aggregate. Total fund balance increased $2.3 million in these funds. Based on the designated use of the funds they can be arranged by function as shown in Table 4 below:

TABLE 4: ANALYSIS OF FUND BALANCES -
NON-MAJOR GOVERNMENTAL FUNDS, ARRANGED BY FUNCTION
June 30, 2025 and 2024

	June 30, 2025	June 30, 2024	$ Change	% Change
SPECIAL REVENUE FUNDS:				
Public Safety	$ 2,063,425	$ 1,515,761	$ 547,664	36.1%
Transportation	9,081,732	8,556,701	525,031	6.1%
Environmental	1,528,747	1,390,620	138,127	9.9%
Parks, Culture, Arts	1,204,905	2,062,683	(857,778)	-41.6%
Health & Welfare	2,003,483	414,424	1,589,059	383.4%
Maintenance Districts	4,718,265	4,340,297	377,968	8.7%
CAPITAL PROJECTS FUND:				
Energy Improvement Lease Bond	1,248,648	1,248,644	4	0.0%
TOTAL FUND BALANCE	**$ 21,849,205**	**$ 19,529,130**	**$ 2,320,075**	**11.9%**

The full fund balances of these Special Revenue Funds are legally restricted to use under the programs indicated in the table above and are not available for general purposes. The Energy Improvement Lease Revenue Bond Fund accounts for the proceeds from the City's issuance of lease revenue bonds and their use on energy efficiency capital projects. More information about these aggregated non-major funds can be found in the combining statements following the required supplementary information.

GENERAL FUND BUDGETARY HIGHLIGHTS

A summary of the budgetary comparison schedule for the General Fund is shown in Table 5 below. The complete schedule, as required, is included in the supplementary information following the notes to the financial statements.

TABLE 5: SUMMARY OF GENERAL FUND ORIGINAL AND FINAL BUDGET AND ACTUAL
Period Ending June 30, 2025

	Budget Amounts		Actual	Variance from
	Original	Final	Amount	Final Budget
REVENUE				
Taxes	$ 102,082,006	$ 102,082,006	$ 101,517,427	$ (564,579)
Intergovernmental	300,000	300,000	540,580	240,580
Licenses and Permits	311,300	311,300	344,825	33,525
Charges for Services	7,372,703	7,439,807	8,669,970	1,230,163
Use of Money and Property	7,846,373	11,846,373	22,503,777	10,657,404
Fines and Forfeitures	67,400	67,400	53,168	(14,232)
Development Revenue	7,731,163	9,085,883	10,366,065	1,280,182
Other Revenue	2,556,358	2,867,871	5,692,813	2,824,942
Total Revenue	**128,267,303**	**134,000,640**	**149,688,625**	**15,687,985**
EXPENDITURE				
General Government	17,804,971	18,624,091	15,382,709	3,241,382
Police	29,964,927	30,168,967	29,881,560	287,407
Fire	19,023,348	19,020,164	18,792,662	227,502
Public Works	24,489,928	26,170,102	22,359,608	3,810,494
Park and Community Services	10,542,359	10,659,299	8,961,041	1,698,258
Community Development	6,160,866	6,406,007	5,295,689	1,110,318
Debt Principal	710,000	710,000	710,000	-
Interest and Fiscal Charges	624,650	624,650	624,650	-
Total Expenditure	**109,321,049**	**112,383,280**	**102,007,919**	**10,375,361**
OTHER FINANCING SOURCES (USES)				
Transfer In	-	-	29,539	29,539
Transfer Out	(7,097,023)	(55,948,901)	(12,668,401)	43,280,500
Total Other Financing Sources (Uses)	**(7,097,023)**	**(55,948,901)**	**(12,638,862)**	**43,310,039**
NET CHANGE IN FUND BALANCE	**$ 11,849,231**	**$(34,331,541)**	**$ 35,041,844**	**$ 69,373,385**

Over the course of the year, revisions were made to the City budget with adjustments that generally fall into one of the following three categories:

- Adjustments to carry over operating budgets from the prior year.
- Adjustments to carry over capital expenditure budgets, typically in the form of transfers out to capital improvement funds, from the prior year.
- Adjustments to revenue and expenditure budgets based on current economic conditions, new revenue sources, and/or operational spending needs after the original budget was adopted.

The General Fund total revenue was $15.7 million higher than the final budget as of June 30, 2025, due mainly to the following factors:

- **Use of Money and Property Revenue: $10.7 million higher than budget –** Interest earnings revenue came in $1.5 million over the budget due to the continued high-interest rate environment, with the Federal Funds Rate staying between 4.25% to 4.50% from December 2024 through the end of FY 2024-25. In addition, the City maintained a higher-than-anticipated General Fund cash balance resulting from operating budget's revenues exceeding expenditures, as well as the timing of expenditures on capital projects. Additionally, the City's portfolio saw an unrealized gain on investment of approximately $9.2 million in FY 2024-25.

- **Other Revenue: $2.8 million higher than budget –** The increase over the budget was due to a $1.0 million community benefit payment received from the Dublin Centre development and $2.1 million reimbursement payment received from Alameda County Transportation Commission for the City's Green Stormwater Infrastructure project.

- **Development Revenue: $1.3 million higher than budget –** Development revenue includes revenue from permits associated with new development as well as tenant improvements to existing structures. It also encompasses fees for City services, including zoning review and plan check services. The increase over the budget was primarily due to the acceleration of the Dublin Centre and Francis Ranch development projects.

- **Charges for Services: $1.2 million higher than budget –** The increase over the budget was primarily due to higher-than-projected revenue from the annual Santa Rita Services payment. This revenue reimburses the City for costs associated with Alameda County Fire's responses to service calls at the Santa Rita Jail. Although a program change implemented mid-FY 2023-24 was expected to reduce service calls and related reimbursements, actual revenues were $1.4 million above the Amended Budget, despite a year-over-year decrease of approximately $300,000.

General Fund expenditures came in $10.4 million lower than the final budget, reflecting overall savings across departments. The following is a discussion of the changes:

- **Public Works: $3.8 million lower than budget.** Savings in Public Works were primarily driven by lower-than-anticipated costs in both the Maintenance and Engineering divisions. The Maintenance Division experienced savings in contract services for repairs and maintenance, as well as reduced utility costs. Staff had anticipated double-digit increases in utility expenses based on early notifications from providers indicating significant rate hikes for electricity and natural gas; however, actual costs came in lower than projected.

- The Engineering Division also realized savings due to position vacancies and the timing of several projects, which reduced contract service costs for traffic engineering and development inspection services.

- **General Government: $3.2 million lower than budget.** General Government savings resulted from lower-than-anticipated contract service expenditures across multiple departments, some of which will carry over into the new fiscal year. Salary and benefit costs also came in below budget due to vacancies and delays in filling authorized positions.

- Contract services were further under budget due to project timing, while insurance premiums and claims costs were lower than originally projected. Although insurance costs have risen significantly nationwide in recent years, the City's final premium and claims expenditures were below anticipated levels.

CAPITAL ASSET AND DEBT ADMINISTRATION

Capital Assets

The City's investment in capital assets for its governmental activities as of June 30, 2025, amounts to $585.8 million (net of accumulated depreciation). These capital assets include land and streets right-of-way, buildings, park and roadway improvements, vehicles and other equipment, Construction in Progress, and subscription based I.T. agreements, as summarized in Table 6 below. During FY 2024-25, the City's investment in capital assets increased by approximately $10.6 million (1.8%), due primarily to additions to Construction in Progress net of the accumulated depreciation, as the City is currently undertaking multiple large Capital Improvement Projects, as shown in Table 7.

TABLE 6: SUMMARY OF INVESTMENT IN CAPITAL ASSETS
June 30, 2025 and 2024

	Captial Assets for Governmental Activities			
	June 30, 2025	June 30, 2024	$ Change	% Change
Land	$ 182,170,145	$ 182,170,145	$ -	0.0%
Streets Right of Way	37,760,857	37,760,857	-	0.0%
Construction in Progress	158,736,819	134,142,105	24,594,714	18.3%
Infrastructure	448,236,611	448,236,611	-	0.0%
Buildings and Improvements	118,093,759	118,093,759	-	0.0%
Machinery and Equipment	27,619,569	26,850,793	768,776	2.9%
Subscription Based I.T. Agreements	3,285,296	3,263,114	22,182	0.7%
Subtotal	**975,903,056**	**950,517,384**	**25,385,672**	**2.7%**
Less: Accumulated Depreciation	(390,080,288)	(375,252,267)	(14,828,021)	4.0%
Total Net of Depreciation	**$ 585,822,768**	**$ 575,265,117**	**$ 10,557,651**	**1.8%**

The City continued its active Capital Improvement Program (CIP) with significant progress made on a variety of community assets. A comprehensive list of all CIP expenditures during FY 2024-25 is presented in Table 7 below (this includes project costs that may not have any impact on changes to capital assets, such as repairs or planning costs). For more detailed information about capital assets balances, see Note 7 to the financial statements.

TABLE 7: SUMMARY OF CAPITAL IMPROVEMENT PROJECT ACTIVITY
As of June 30, 2025

PROJECT NAME	ACTUAL FY 2024/25	STATUS
GENERAL IMPROVEMENTS	**5,792,403**	
IT Infrastructure Improvement	48,570	In Progress
Cultural Arts Center	3,000,175	In Progress
Citywide Energy Improvements	30,161	In Progress
Civic Center Rehabilitation	475,753	In Progress
Dublin Standard Plans Update	512	In Progress
Cvic Ctr Exterior Glazing, Sealing	59,462	In Progress
Resiliency and Disaster Preparedness	466,557	In Progress
Exterior Painting	9,454	In Progress
Irrigation System Upgrades	697,438	In Progress
Financial System Replacement	312,500	In Progress
Audio Visual System Upgrade	239,905	In Progress
Roof Replacement	964	In Progress
Waste Enclosures Upgrades	123	In Progress
Library Tenant Improvements	66,477	In Progress
Situational Awareness Camera	384,352	In Progress
PARKS	**10,388,342**	
Emerald Glen Park Recre & Aquatic	930	In Progress
Don Biddle Community Park	166,641	In Progress
Fallon Sports Park Phase 3	77,329	In Progress
Alamo Creek Pk and Assmt Dist Fence Replacement	28,292	In Progress
Persimmon Dr Ped Path Rehab	70,097	In Progress
Kolb Park Renovation	933	In Progress
Fallon Park Flag Installation	118,989	In Progress
Restrooms Replacement	758	In Progress
Forest Park	2,248,424	In Progress
Wallis Ranch Community Park	5,680,460	In Progress
Iron Horse Nature Park and Open Space	1,995,489	In Progress
PUBLIC ART	**44,277**	
Camp Parks Sign	19,003	In Progress
Downtown Dublin	20,774	In Progress
Heritage Park	4,500	In Progress
STREETS	**14,686,001**	
Tassajara Road Realignment and Design	11,873	In Progress
Annual Street Resurfacing	6,316,307	In Progress
Iron Horse Trail Bridge at Dublin Blvd	1,527,465	In Progress
Tassajara Rd Impro - N Dublin to Quarry	1,066,901	In Progress
Green Stormwater Infrastructure	2,811,864	In Progress
Traffic Signal and Roadway Safety	49,074	In Progress
Dublin Blvd Extension	817,650	In Progress
Downtown Dublin Street Grid Network	28,791	In Progress
Traffic Signal Re-Lamping	119,460	In Progress
Village Parkway Reconstruction	430,794	In Progress
Golden Gate Drive Improvement	9,092	In Progress
Citywide Bicycle & Pedestrian Improvements	1,362,113	In Progress
Citywide Signal Comm. Upgrade	134,617	In Progress
TOTAL	**30,911,023**	

Long-Term Debt

In September of 2021, the City Council approved and authorized the creation of the Dublin Financing Authority to execute the sale and issuance of the 2021 Lease Revenue Bonds. The City received $20.6 million from the proceeds of the bonds, which will be solely used to finance the City's Energy Efficiency Capital Improvements. Beginning in Fiscal Year 2023, as required by the Governmental Accounting Standards Board, the City began recognizing subscription-based information technology arrangements (SBITA) as a long-term liability. A summary of the long-term debt is shown in Table 8 below.

TABLE 8: SUMMARY OF LONG-TERM DEBT
June 30, 2025 and 2024

	Long-Term Debt			
	June 30, 2025	June 30, 2024	$ Change	% Change
Bonds and premium	$ 18,037,997	$ 18,871,853	$ (833,856)	-4.4%
Subscription Based I.T. Agreements	631,613	917,422	(285,809)	-31.2%
Total Long-Term Debt	**$ 18,669,610**	**$ 19,789,275**	**$ (1,119,665)**	**-5.7%**

The City's long-term debt as of June 30, 2025 amounted to $18,669,610, a decrease of $1.1 million from FY 2023-24. The decrease is primarily due to the bond payments and the amortization of premium on the bonds. For more detailed information of long-term debt balances, see Note 8 to the financial statements.

ECONOMIC FACTORS AND NEXT YEAR'S BUDGET

In Fiscal Year 2024-25, the City continued to experience strong revenue across the majority of revenue categories. Property Tax and Sales Tax remained the two largest revenue sources. Property Tax revenue was in line with projections, driven by an annual 2% Consumer Price Index (CPI) adjustment and ongoing development. Sales Tax revenue fell short of the Amended Budget but did finish stronger than originally projected. The revenue shortfall was largely due to the significant uncertainty around the national economy, which led to weakening performance across nearly all business sectors. Interest earnings surpassed prior-year levels, benefiting from the Federal Reserve's federal funds target range holding steady between 4.25% and 4.50% from December 2024 through the end of Fiscal Year 2024-25 and the City's higher than projected cash balance, which was the result of the timing of capital project spending.

In the upcoming budget, Staff anticipates modest growth in Property Tax revenue. However, Sales Tax revenue is projected to decline, primarily driven by a drop in the automotive sector. This local trend aligns with heightened uncertainty in the U.S. economy, exacerbated by evolving federal tariff policies that have created market volatility and complicated economic forecasting. Development Revenues are expected to remain strong based on the continuing progress of two major projects, Dublin Centre and Francis Ranch. On the expenditure side, contracted services costs (Police, Fire, and Maintenance) are projected to rise between 4-5% in FY 2025–26, while personnel costs (salaries and benefits) are anticipated to increase by 7.0%.

The City finished FY 2024-25 with a General Fund surplus and is also projecting a surplus in the FY 2025-26 budget, but it is the long-term fiscal sustainability of the City that continues to be at the forefront of budget discussions. Based on conservative estimates, as the City starts to reach buildout, Staff is projecting an operating deficit by FY 2030-31. Accordingly, in the next budget cycle the City will focus not only on continuing to provide a high level of community services and maintaining top-notch facilities, but also on identifying long-term budget-balancing solutions and strengthening reserves for future use.

Copies of the adopted Budget and Financial Plan are available online at www.dublin.ca.gov.

REQUESTS FOR INFORMATION

This financial report is designed to provide a general overview of the financial position of the City for all those with an interest in the government's finances. Questions concerning any of the information provided in this report or requests for additional financial information should be addressed to the following address: City of Dublin, Finance Department, 100 Civic Plaza, Dublin, CA 94568. A copy of this financial report is also located at the City's website – www.dublin.ca.gov.

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BASIC FINANCIAL STATEMENTS

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GOVERNMENT-WIDE FINANCIAL STATEMENTS

City of Dublin
Government-Wide Statement of Net Position
June 30, 2025

	Primary Government Governmental Activities
ASSETS	
Current assets:	
Cash and investments (Note 3)	$ 470,252,441
Accounts receivable	17,814,890
Leases receivable, current portion (Note 6)	482,672
Accrued interest receivable	2,778,794
Prepaids	628,922
Total current assets	491,957,719
Noncurrent assets:	
Notes receivable (Note 5)	22,561,902
Leases receivable (Note 6)	3,334,810
Net OPEB asset - City of Dublin (Note 12)	3,558,579
Capital assets (non-depreciable) (Note 7):	
Land	182,170,145
Streets right of way	37,760,857
Construction in progress	158,736,819
Capital assets (depreciable):	
Infrastructures	448,236,611
Building and improvements	118,093,759
Vehicles and equipment	27,619,569
Subscription based I.T. agreements	3,285,296
less accumulated depreciation	(390,080,288)
Total capital assets	585,822,768
Total noncurrent assets	615,278,059
Total assets	1,107,235,778
DEFERRED OUTFLOWS OF RESOURCES	
Deferred outflows of resources related to pension (Note 11)	6,895,597
Deferred outflows of resources related to OPEB - City of Dublin (Note 12)	3,802,612
Total deferred outflows of resources	10,698,209

City of Dublin
Government-Wide Statement of Net Position (Continued)
June 30, 2025

	Primary Government Governmental Activities
LIABILITIES	
Current liabilities:	
Accounts payable	26,443,201
Accrued wages and other payroll liabilities	614,722
Deposits payable	3,537,294
Contract retention payable	2,723,501
Other payables	402,054
Unearned revenue	4,672,967
Compensated absences - due within one year	1,442,546
Long-term debt - due within one year (Note 8)	1,040,437
Total current liabilities	40,876,722
Noncurrent liabilities:	
Claims payable	85,264
Compensated absences - due in more than one year	146,848
Long-term debt - due in more than one year (Note 8)	17,629,173
Net pension liability (Note 11)	22,650,689
Total noncurrent liabilities	40,511,974
Total liabilities	81,388,696
DEFERRED INFLOWS OF RESOURCES	
Deferred inflows of resources related to leases (Note 6)	3,379,384
Deferred inflows of resources related to pension (Note 11)	1,177,789
Deferred inflows of resources related to OPEB - City of Dublin (Note 12)	2,652,266
Total deferred inflows of resources	7,209,439
NET POSITION	
Net investment in capital assets	560,426,738
Restricted for:	
Public safety	2,063,426
Impact fee projects	68,966,220
Highways and streets	17,510,812
Health and welfare	44,181,225
Culture and leisure	1,351,686
OPEB	3,558,579
Total restricted	137,631,948
Unrestricted	331,277,166
Total net position	$ 1,029,335,852

City of Dublin
Government-Wide Statement of Activities
For the year ended June 30, 2025

Functions/Programs	Expenses	Program Revenues: Charges for Services	Program Revenues: Operating Grants and Contributions	Program Revenues: Capital Grants and Contributions	Program Revenues: Total	Net (Expense) Revenue and Changes in Net Position: Governmental Activities
Governmental activities:						
General government	$ 26,443,855	$ 12,082,594	$ 4,255,381	$ 122,132	$ 16,460,107	$ (9,983,748)
Police	31,174,389	237,514	384,105	-	621,619	(30,552,770)
Fire	19,084,703	2,247,985	-	-	2,247,985	(16,836,718)
Public works and transportation	38,829,100	3,756,181	8,108,230	8,941,750	20,806,161	(18,022,939)
Park and community services	11,948,197	5,217,209	136,242	-	5,353,451	(6,594,746)
Community development	7,247,934	12,123,151	76,303	8,405,840	20,605,294	13,357,360
Interest on long-term debt	520,865	-	-	-	-	(520,865)
Total governmental activities	$ 135,249,043	$ 35,664,634	$ 12,960,261	$ 17,469,722	$ 66,094,617	(69,154,426)
		General revenues:				
		Taxes:				
		Property taxes				63,838,672
		Special assessment taxes				1,688,287
		Sales tax				30,761,823
		Other taxes				8,856,335
		Total taxes				105,145,117
		Intergovernmental, unrestricted				540,580
		Miscellaneous				6,845,612
		Unrestricted investment earnings				21,251,726
		Total general revenues				133,783,035
		Change in net position				64,628,609
		Net position - beginning of year				964,707,243
		Net position - end of year				$ 1,029,335,852

FUND FINANCIAL STATEMENTS

Governmental Fund Financial Statements

Proprietary Fund Financial Statements

Fiduciary Fund Financial Statements

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GOVERNMENTAL FUND FINANCIAL STATEMENTS

The funds described below were determined to be Major Funds by the City. Individual non-major funds may be found in the supplemental.

The General Fund - is the governments primary operating fund. It accounts for all financial resources of the City, except those required to be accounted for in another fund.

The Affordable Housing Special Revenue Fund - is used to account for in-lieu fees received from developers of properties, which can only be used for the design, development, and construction of citywide affordable housing projects and/or support of affordable housing programs.

The General Improvements Projects Capital Projects Fund - is used to manage the programming of funds and activities associated with major Capital Improvements Projects. The fund accumulates resources for capital expenditures and utilizes those resources to support projects that are general in nature and are not Streets, Parks, or Community Improvements Projects.

The Parks Projects Capital Projects Fund - is used to manage the programming of funds and activities associated with major Capital Improvements Projects. The fund Accumulates resources for capital expenditures and utilizes those resources to support projects that would construct, improve or enhance the City's parks and facilities.

The Streets Projects Capital Projects Fund - is used to manage the programming of fund and activities associated with major Capital Improvements Projects. The fund accumulates resources for capital expenditures and utilizes those resources to support projects that would construct, improve, or enhance the City's trails, highways, streets, roads, bridges, as well as street lighting and drain systems.

The Public Art Capital Projects Fund - The Public Art Fund was created following the adoption of Dublin Municipal Code 8.58 "Public Art Program Contribution." The purpose of the adoption of the ordinance, and Public Art Fund fund is to: promote the public interest and general welfare through the acquisition, installation, maintenance and promotion of public art; establish requirements and procedures for developer contributions to public art; provide funding to support the acquisition, installation, maintenance and promotion of public art; and implement the goals of the Public Art Master Plan.

Bi-Annually Staff identifies and develops Public Art projects that will be funded utilizing the Public Art Fund. These projects are included in the City's Capital Improvement Program and subject to City Council approval. Since inception, the Public Art Fund has been funded entirely by developer contributions that are subject to the Public Art Program Contribution ordinance.

The Public Facilities Impact Fees Capital Projects Fund - is used to account for fees received from developers of properties, which can only be used for the design, development and construction of new public facilities within the City.

The Fire Impact Fees Capital Projects Fund - is used to account for impact fees received from developers of properties, which can only be used for the design, development and construction of fire capital expansion projects within the City.

The Traffic Impact Fees Capital Projects Fund - is used to account for impact fees received from developers of properties, which can only be used for the design, development and construction of street and highway projects which serve as part of the City's transportation network.

The Dublin Crossing Contribution Capital Projects Fund - accounts for community benefit payments specific to the Dublin Crossing Project, separate from any developer impact fees generated by the project.

City of Dublin
Balance Sheet
Governmental Funds
June 30, 2025

	General Fund	Special Revenue Fund: Affordable Housing	Capital Project Funds: General Improvement Projects	Capital Project Funds: Parks Projects	Capital Project Funds: Streets Projects
ASSETS					
Cash and investments	$ 287,958,443	$ 20,040,377	$ 1,929,285	$ 1,590,137	$ 3,909,772
Accounts receivable	13,240,524	-	-	-	-
Accrued interest receivable	2,778,794	-	-	-	-
Due from other funds	30,466,056	-	-	-	-
Notes receivable	-	22,551,905	-	-	-
Leases receivable	3,817,482	-	-	-	-
Advances to other funds	11,605,916	-	-	-	-
Prepaids	40,122	-	-	-	-
Total assets	$ 349,907,337	$ 42,592,282	$ 1,929,285	$ 1,590,137	$ 3,909,772
LIABILITIES, DEFERRED INFLOWS OF RESOURCES, AND FUND BALANCES					
Liabilities:					
Accounts payable	$ 15,323,777	$ 14,684	$ 766,232	$ 947,595	$ 2,962,772
Accrued wages and other payroll liabilities	564,673	14,508	6,759	10,175	14,214
Deposits payable	3,320,636	-	-	-	-
Contract retention payable	-	-	1,156,294	632,367	932,786
Other payables	350,000	-	-	-	-
Unearned revenue	1,494,069	-	-	-	-
Due to other funds	-	-	-	-	-
Advances from other funds	-	-	-	-	-
Total liabilities	21,053,155	29,192	1,929,285	1,590,137	3,909,772
Deferred inflows of resources:					
Related to leases	3,379,384	-	-	-	-
Unavailable revenue - accounts receivable	-	-	-	-	-
Total deferred inflows of resources	3,379,384	-	-	-	-
Fund Balances:					
Nonspendable	40,122	-	-	-	-
Restricted	16,242,645	42,563,090	-	-	-
Committed	197,229,405	-	-	-	-
Assigned	59,336,249	-	-	-	-
Unassigned	52,626,377	-	-	-	-
Total fund balances	325,474,798	42,563,090	-	-	-
Total liabilities, deferred inflows of resources, and fund balances	$ 349,907,337	$ 42,592,282	$ 1,929,285	$ 1,590,137	$ 3,909,772

City of Dublin
Balance Sheet (Continued)
Governmental Funds
June 30, 2025

	Capital Project Funds				
	Public Art	Public Facilities Impact Fees	Fire Impact Fees	Traffic Impact Fees	Dublin Crossing Contribution
ASSETS					
Cash and investments	$ 7,776	$ 44,135,962	$ 268,243	$ 33,439,588	$ 12,650,020
Accounts receivable	-	-	-	181,110	-
Accrued interest receivable	-	-	-	-	-
Due from other funds	-	-	-	-	-
Notes receivable	-	-	-	-	-
Leases receivable	-	-	-	-	-
Advances to other funds	-	-	-	-	-
Prepaids	-	-	-	-	-
Total assets	$ 7,776	$ 44,135,962	$ 268,243	$ 33,620,698	$ 12,650,020
LIABILITIES, DEFERRED INFLOWS OF RESOURCES, AND FUND BALANCES					
Liabilities:					
Accounts payable	$ 7,596	$ -	$ -	$ 567,372	$ -
Accrued wages and other payroll liabilities	180	-	-	-	-
Deposits payable	-	-	-	-	6,427
Contract retention payable	-	-	-	-	-
Other payables	-	-	-	-	-
Unearned revenue	-	-	-	120,000	-
Due to other funds	-	27,643,995	-	-	-
Advances from other funds	-	11,605,916	-	-	-
Total liabilities	7,776	39,249,911	-	687,372	6,427
Deferred inflows of resources:					
Related to leases	-	-	-	-	-
Unavailable revenue - accounts receivable	-	-	-	-	-
Total deferred inflows of resources	-	-	-	-	-
Fund Balances:					
Nonspendable	-	-	-	-	-
Restricted	-	4,886,051	268,243	32,933,326	12,643,593
Committed	-	-	-	-	-
Assigned	-	-	-	-	-
Unassigned	-	-	-	-	-
Total fund balances	-	4,886,051	268,243	32,933,326	12,643,593
Total liabilities, deferred inflows of resources, and fund balances	$ 7,776	$ 44,135,962	$ 268,243	$ 33,620,698	$ 12,650,020

City of Dublin
Balance Sheet (Continued)
Governmental Funds
June 30, 2025

	Other Governmental Funds	Total Governmental Funds
ASSETS		
Cash and investments	$ 31,830,305	$ 437,759,908
Accounts receivable	4,133,937	17,555,571
Accrued interest receivable	-	2,778,794
Due from other funds	-	30,466,056
Notes receivable	9,997	22,561,902
Leases receivable	-	3,817,482
Advances to other funds	-	11,605,916
Prepaids	11,667	51,789
Total assets	$ 35,985,906	$ 526,597,418
LIABILITIES, DEFERRED INFLOWS OF RESOURCES, AND FUND BALANCES		
Liabilities:		
Accounts payable	$ 5,633,060	$ 26,223,088
Accrued wages and other payroll liabilities	4,213	614,722
Deposits payable	210,231	3,537,294
Contract retention payable	2,054	2,723,501
Other payables	-	350,000
Unearned revenue	3,058,898	4,672,967
Due to other funds	2,748,963	30,392,958
Advances from other funds	-	11,605,916
Total liabilities	11,657,419	80,120,446
Deferred inflows of resources:		
Related to leases	-	3,379,384
Unavailable revenue - accounts receivable	2,479,282	2,479,282
Total deferred inflows of resources	2,479,282	5,858,666
Fund Balances:		
Nonspendable	11,667	51,789
Restricted	24,314,868	133,851,816
Committed	-	197,229,405
Assigned	-	59,336,249
Unassigned	(2,477,330)	50,149,047
Total fund balances	21,849,205	440,618,306
Total liabilities, deferred inflows of resources, and fund balances	$ 35,985,906	$ 526,597,418

City of Dublin
Reconciliation of the Governmental Funds Balance Sheet to the Government-Wide Statement of Net Position
June 30, 2025

Total Fund Balances - Total Governmental Funds	$ 440,618,306

Amounts reported for governmental activities in the Statement of Net Position were different from those reported in the Governmental Funds above because of the following:

Capital assets used in governmental activities were not current financial resources. Therefore, they were not reported in the Governmental Funds Balance Sheet. Except for the internal service funds reported below, the capital assets were adjusted as follows:

	Government-Wide Statement of Net Position	Internal Service Funds	Total
Non-depreciable	$ 378,667,821	$ (19,176,727)	359,491,094
Depreciable, net	207,154,947	(19,268,483)	187,886,464
Total capital assets	$ 585,822,768	$ (38,445,210)	547,377,558

Internal service funds were used by management to charge the costs of certain activities, such as insurance, to individual funds. The assets and liabilities of the Internal service funds were included in governmental activities in the Government-Wide Statement of Net Position.	70,849,371
Unavailable revenues recorded in the fund financial statements resulting from activities in which revenues were earned but were not available are reclassified as revenues in the Government-Wide Financial Statements.	2,479,282
Interest payable is not due and payable in the current period and, therefore are not reported in the governmental funds balance sheet.	(52,054)

In the Government-Wide Financial Statements, deferred employer contributions for pension and OPEB, certain differences between actuarial estimates and actual results, and other adjustments resulting from changes in assumptions and benefits are deferred in the current year.

Deferred outflows of resources related to pension	6,895,597
Deferred outflows of resources related to OPEB - City of Dublin	3,802,612
Deferred inflows of resources related to pension	(1,177,789)
Deferred inflows of resources related to OPEB - City of Dublin	(2,652,266)

Long-term assets and liabilities were not due and payable in the current period. Therefore, they were not reported in the Governmental Funds Balance Sheet.

	Government-Wide Statement of Net Position	Internal Service Funds	Total
Compensated absences - due within one year	$ (1,442,546)	$ -	(1,442,546)
Claims payable	(85,264)	-	(85,264)
Compensated absences - due in more than one year	(146,848)	-	(146,848)
Long term debt - due within one year	(1,040,437)	305,437	(735,000)
Long term debt - due in more than one year	(17,629,173)	326,176	(17,302,997)
Net OPEB asset - City of Dublin	3,558,579	-	3,558,579
Net pension liability	(22,650,689)	-	(22,650,689)
Total long-term liabilities	$ (39,436,378)	$ 631,613	(38,804,765)

Net Position of Governmental Activities	$ 1,029,335,852

City of Dublin
Statement of Revenues, Expenditures and Changes in Fund Balances
Governmental Funds
For the year ended June 30, 2025

	General Fund	Special Revenue Fund: Affordable Housing	Capital Project Funds: General Improvement Projects	Capital Project Funds: Parks Projects	Capital Project Funds: Streets Projects
REVENUES:					
Property taxes	$ 63,838,672	$ -	$ -	$ -	$ -
Sales tax	28,822,420	-	-	-	-
Other taxes	8,856,335	-	-	-	-
Intergovernmental	540,580	3,333,333	-	-	-
Licenses and permits	344,825	-	-	-	-
Charges for service	8,669,970	85,749	-	-	-
Interest income	11,163,694	660,181	-	-	-
Use of property	2,159,045	5,908,152	-	-	-
Unrealized gains (losses) on investments	9,181,038	-	-	-	-
Fines and forfeitures	53,168	-	-	-	-
Development revenue	10,366,065	7,740,007	-	-	-
Other revenue	5,692,813	17,983	-	-	-
Special assessments	-	-	-	-	-
Total revenues	149,688,625	17,745,405	-	-	-
EXPENDITURES:					
Current:					
General government	15,382,709	31,471	-	-	-
Police	29,881,560	-	-	-	-
Fire	18,792,662	-	-	-	-
Public works and transportation	22,359,608	-	-	-	-
Park and community services	8,961,041	-	-	-	-
Community development	5,295,689	436,015	-	-	-
Capital outlay:					
General improvements	-	-	5,792,403	-	-
Parks	-	-	-	10,388,342	-
Public art	-	-	-	-	-
Streets	-	-	-	-	14,686,001
Debt service:					
Principal	710,000	-	-	-	-
Interest and fiscal charges	624,650	-	-	-	-
Total expenditures	102,007,919	467,486	5,792,403	10,388,342	14,686,001
REVENUES OVER (UNDER) EXPENDITURES	47,680,706	17,277,919	(5,792,403)	(10,388,342)	(14,686,001)
OTHER FINANCING SOURCES (USES):					
Transfers in	29,539	-	5,792,403	12,433,966	14,686,001
Transfers out	(12,668,401)	-	-	-	-
Total other financing sources (uses)	(12,638,862)	-	5,792,403	12,433,966	14,686,001
Net change in fund balances	35,041,844	17,277,919	-	2,045,624	-
FUND BALANCES (DEFICITS):					
Beginning of year, as previously stated	290,432,954	25,285,171	-	-	-
Restatements	-	-	-	(2,045,624)	-
Beginning of year, as restated	290,432,954	25,285,171	-	(2,045,624)	-
End of year	$ 325,474,798	$ 42,563,090	$ -	$ -	$ -

City of Dublin
Statement of Revenues, Expenditures and Changes in Fund Balances (Continued)
Governmental Funds
For the year ended June 30, 2025

	Capital Project Funds				
	Public Art	Public Facilities Impact Fees	Fire Impact Fees	Traffic Impact Fees	Dublin Crossing Contribution
REVENUES:					
Property taxes	$ -	$ -	$ -	$ -	$ -
Sales tax	-	-	-	-	-
Other taxes	-	-	-	-	-
Intergovernmental	-	-	-	-	-
Licenses and permits	-	-	-	-	-
Charges for service	-	-	-	-	-
Interest income	-	1,375,307	7,640	1,044,732	442,324
Use of property	-	-	-	-	-
Unrealized gains (losses) on investments	-	-	-	-	-
Fines and forfeitures	-	-	-	-	-
Development revenue	-	3,050,276	82,227	2,906,697	-
Other revenue	-	-	-	-	-
Special assessments	-	-	-	-	-
Total revenues	-	4,425,583	89,867	3,951,429	442,324
EXPENDITURES:					
Current:					
General government	-	-	-	17,347	-
Police	-	-	-	-	-
Fire	-	-	-	-	-
Public works and transportation	-	-	-	260	-
Park and community services	-	-	-	-	-
Community development	-	-	-	-	-
Capital outlay:					
General improvements	-	-	-	-	-
Parks	-	-	-	-	-
Public art	44,277	-	-	-	-
Streets	-	-	-	-	-
Debt service:					
Principal	-	-	-	-	-
Interest and fiscal charges	-	-	-	-	-
Total expenditures	44,277	-	-	17,607	-
REVENUES OVER (UNDER) EXPENDITURES	(44,277)	4,425,583	89,867	3,933,822	442,324
OTHER FINANCING SOURCES (USES):					
Transfers in	44,277	-	-	-	-
Transfers out	-	(11,545,330)	-	(2,531,258)	(200,000)
Total other financing sources (uses)	44,277	(11,545,330)	-	(2,531,258)	(200,000)
Net change in fund balances	-	(7,119,747)	89,867	1,402,564	242,324
FUND BALANCES (DEFICITS):					
Beginning of year, as previously stated	-	12,005,798	178,376	31,530,762	12,401,269
Restatements	-	-	-	-	-
Beginning of year, as restated	-	12,005,798	178,376	31,530,762	12,401,269
End of year	$ -	$ 4,886,051	$ 268,243	$ 32,933,326	$ 12,643,593

City of Dublin
Statement of Revenues, Expenditures and Changes in Fund Balances (Continued)
Governmental Funds
For the year ended June 30, 2025

	Other Governmental Funds	Total Governmental Funds
REVENUES:		
Property taxes	$ -	$ 63,838,672
Sales tax	-	28,822,420
Other taxes	-	8,856,335
Intergovernmental	11,318,555	15,192,468
Licenses and permits	-	344,825
Charges for service	9,129,936	17,885,655
Interest income	855,740	15,549,618
Use of property	-	8,067,197
Unrealized gains (losses) on investments	-	9,181,038
Fines and forfeitures	86,959	140,127
Development revenue	209,917	24,355,189
Other revenue	772,590	6,483,386
Special assessments	1,688,288	1,688,288
Total revenues	24,061,985	200,405,218
EXPENDITURES:		
Current:		
General government	9,529,761	24,961,288
Police	1,108,704	30,990,264
Fire	277,743	19,070,405
Public works and transportation	2,857,499	25,217,367
Park and community services	42,481	9,003,522
Community development	-	5,731,704
Capital outlay:		
General improvements	-	5,792,403
Parks	-	10,388,342
Public art	-	44,277
Streets	-	14,686,001
Debt service:		
Principal	-	710,000
Interest and fiscal charges	-	624,650
Total expenditures	13,816,188	147,220,223
REVENUES OVER (UNDER) EXPENDITURES	10,245,797	53,184,995
OTHER FINANCING SOURCES (USES):		
Transfers in	600,000	33,586,186
Transfers out	(8,525,722)	(35,470,711)
Total other financing sources (uses)	(7,925,722)	(1,884,525)
Net change in fund balances	2,320,075	51,300,470
FUND BALANCES (DEFICITS):		
Beginning of year, as previously stated	19,529,130	391,363,460
Restatements	-	(2,045,624)
Beginning of year, as restated	19,529,130	389,317,836
End of year	$ 21,849,205	$ 440,618,306

City of Dublin

Reconciliation of the Governmental Funds Statement of Revenues, Expenditures, and Changes in Fund Balances to the Government-Wide Statement of Activities

For the year ended June 30, 2025

Net Change in Fund Balances - Total Governmental Funds	$	51,300,470
Amounts reported for governmental activities in the Statement of Activities were different because:		
Governmental funds reported capital outlay as expenditures. However, in the Government-Wide Statement of Activities, the cost of those assets was allocated over their estimated lives as depreciation expense. This was the amount of capital assets recorded in the current period, net of Internal Service Funds.		24,746,016
Depreciation expense on capital assets was reported in the Government-Wide Statement of Activities, but did not require the use of current financial resources. Therefore, depreciation expense was not reported as expenditures in the governmental funds, net of internal service funds of $3,142,049.		(11,860,164)
Accrued compensated leave payments were reported as expenditures in the governmental funds, however expense is recognized in the Government-Wide Statement of Activities based on earned leave accruals.		(70,971)
Debt proceeds provide current financial resources to governmental funds, but issuing debt increased long-term liabilities in the Government-Wide Statement of Net Position. Repayment of debt was an expenditure in governmental funds, but the repayment reduced long-term liabilities in the Government-Wide Statement of Net Position.		
Long-term debt repayments		710,000
Amortization of premium on long-term debt		123,856
Claim payments are recorded as expenditures in the governmental funds, however claim expense is recognized as claims are incurred on the Government-Wide Statement of Activities		115,843
Current year employer pension and OPEB contributions are recorded as expenditures in the governmental funds, however, these amounts are reported as a deferred outflow of resources in the Government-Wide Statement of Net Position.		2,936,309
Pension expense is reported in the Government-Wide Statement of Activities does not require the use of current financial resources, and therefore is not reported as expenditures in governmental funds.		(4,348,530)
OPEB expense is reported in the Government-Wide Statement of Activities does not require the use of current financial resources, and therefore is not reported as expenditures in governmental funds.		(200,792)
Unavailable revenues recorded in the fund financial statements resulting from activities in which revenues were earned but were not available are reclassified as revenues in the Government-Wide Financial Statements.		(1,661,210)
Internal service funds were used by management to charge the costs of certain activities, such as insurance and fleet management, to individual funds. The net revenue of the internal service funds was reported with governmental activities.		2,837,782
Change in Net Position of Governmental Activities	$	64,628,609

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City of Dublin
Statement of Revenues, Expenditures and Changes in Fund Balance - Budget and Actual
General Fund
For the year ended June 30, 2025

	Budgeted Amounts		Actual	Variance with Final Budget Positive
	Original	Final	Amounts	(Negative)
REVENUES:				
Property taxes	$ 63,225,641	$ 63,225,641	$ 63,838,672	$ 613,031
Sales tax	30,161,365	30,161,365	28,822,420	(1,338,945)
Other taxes	8,695,000	8,695,000	8,856,335	161,335
Intergovernmental	300,000	300,000	540,580	240,580
Licenses and permits	311,300	311,300	344,825	33,525
Charges for services	7,372,703	7,439,807	8,669,970	1,230,163
Investment income (loss)	5,622,800	9,622,800	11,163,694	1,540,894
Use of property	2,223,573	2,223,573	2,159,045	(64,528)
Unrealized gains (losses) on investments	-	-	9,181,038	9,181,038
Fines and forfeitures	67,400	67,400	53,168	(14,232)
Development revenue	7,731,163	9,085,883	10,366,065	1,280,182
Other revenues	2,556,358	2,867,871	5,692,813	2,824,942
Total revenues	128,267,303	134,000,640	149,688,625	15,687,985
EXPENDITURES:				
Current:				
General government	17,804,971	18,624,091	15,382,709	3,241,382
Police	29,964,927	30,168,967	29,881,560	287,407
Fire	19,023,348	19,020,164	18,792,662	227,502
Public works and transportation	24,489,928	26,170,102	22,359,608	3,810,494
Parks and community services	10,542,359	10,659,299	8,961,041	1,698,258
Community development	6,160,866	6,406,007	5,295,689	1,110,318
Debt service:				
Principal	710,000	710,000	710,000	-
Interest and fiscal charges	624,650	624,650	624,650	-
Total expenditures	109,321,049	112,383,280	102,007,919	10,375,361
REVENUES OVER (UNDER) EXPENDITURES	18,946,254	21,617,360	47,680,706	26,063,346
OTHER FINANCING SOURCES (USES):				
Transfers in	-	-	29,539	29,539
Transfers (out)	(7,097,023)	(55,948,901)	(12,668,401)	43,280,500
Total other financing sources (uses)	(7,097,023)	(55,948,901)	(12,638,862)	43,310,039
Net change in fund balance	$ 11,849,231	$ (34,331,541)	35,041,844	$ 69,373,385
FUND BALANCE:				
Beginning of year			290,432,954	
End of year			$ 325,474,798	

City of Dublin
Statement of Revenues, Expenditures and Changes in Fund Balance - Budget and Actual
Affordable Housing
For the year ended June 30, 2025

	Budgeted Amounts		Actual	Variance with Final Budget Positive
	Original	Final	Amounts	(Negative)
REVENUES:				
Intergovernmental	$ -	$ -	$ 3,333,333	$ 3,333,333
Charges for services	72,664	72,664	85,749	13,085
Interest	250,000	250,000	660,181	410,181
Use of property	-	-	5,908,152	5,908,152
Development revenue	-	-	7,740,007	7,740,007
Other revenues	-	-	17,983	17,983
Total revenues	322,664	322,664	17,745,405	17,422,741
EXPENDITURES:				
Current:				
General government	68,000	68,000	31,471	36,529
Community development	807,938	5,987,938	436,015	5,551,923
Total expenditures	875,938	6,055,938	467,486	5,588,452
REVENUES OVER (UNDER) EXPENDITURES	(553,274)	(5,733,274)	17,277,919	23,011,193
Net change in fund balance	$ (553,274)	$ (5,733,274)	17,277,919	$ 23,011,193
FUND BALANCE:				
Beginning of year			25,285,171	
End of year			$ 42,563,090	

PROPRIETARY FUND FINANCIAL STATEMENTS

Proprietary funds account for City operation financed and operated in a manner similar to a private business enterprise. The intent of the City is that the cost of providing good and services be financed primarily through user charges.

City of Dublin
Statement of Net Position
Proprietary Funds
June 30, 2025

	Governmental Activities- Internal Service Funds
ASSETS	
Current assets:	
Cash and investments	$ 32,492,533
Accounts receivable	259,319
Prepaids and other	577,133
Total current assets	33,328,985
Noncurrent assets:	
Capital Assets:	
Land	10,774,792
Construction in progress	8,401,935
Infrastructure	745,014
Building and improvements	63,219,783
Vehicles and equipment	12,266,309
Subscription based I.T. agreements	2,238,227
Less accumulated depreciation	(59,200,850)
Net capital assets	38,445,210
Total assets	71,774,195
LIABILITIES	
Current liabilities:	
Accounts payable and accruals	220,113
Due to other funds	73,098
SBITA liabilities, due in one year	305,437
Total current liabilities	598,648
Long-term liabilities:	
SBITA liabilities, due in more than one year	326,176
Total long-term liabilities	326,176
Total liabilities	924,824
NET POSITION	
Net investment in capital assets	37,813,597
Unrestricted	33,035,774
Total net position	$ 70,849,371

City of Dublin
Statement of Revenues, Expenses and Changes in Fund Net Position
Proprietary Funds
For the year ended June 30, 2025

	Governmental Activities- Internal Service Funds
OPERATING REVENUES:	
Charges for services	$ 5,594,162
Other revenue	1,187,914
Total operating revenues	6,782,076
OPERATING EXPENSES:	
Supplies and services	2,745,871
Retiree health premiums	1,054,472
Depreciation	3,142,049
Total operating expenses	6,942,392
OPERATING INCOME (LOSS)	(160,316)
NONOPERATING REVENUES (EXPENSES):	
Interest income	1,133,644
Interest and fiscal charges	(20,071)
Total nonoperating revenues (expenses)	1,113,573
INCOME (LOSS) BEFORE CONTRIBUTIONS AND TRANSFERS:	953,257
Transfers in	2,000,000
Transfers (out)	(115,475)
Total transfers	1,884,525
Change in net position	2,837,782
NET POSITION:	
Beginning of year	68,011,589
End of year	$ 70,849,371

City of Dublin
Statement of Cash Flows
Proprietary Funds
For the year ended June 30, 2025

	Governmental Activities- Internal Service Funds
CASH FLOWS FROM OPERATING ACTIVITIES:	
Receipts from other funds	$ 7,748,444
Payments to suppliers and service providers	(6,064,769)
Other revenues	1,187,914
Net cash provided by (used in) operating activities	2,871,589
CASH FLOWS FROM NONCAPITAL FINANCING ACTIVITIES:	
Cash receipts from other funds	2,235,695
Cash disbursements to other funds	(338,299)
Cash provided by (used in) noncapital financing activities	1,897,396
CASH FLOWS FROM CAPITAL AND RELATED FINANCING ACTIVITIES:	
Purchase of capital assets	(813,848)
Cash used in capital and related financing activities	(1,119,728)
CASH FLOWS FROM INVESTING ACTIVITIES:	
Interest received	1,133,644
Cash flows provided by (used in) investing activities	1,133,644
Net Cash Flows	4,782,901
CASH AND CASH EQUIVALENTS - Beginning of year	27,709,632
CASH AND CASH EQUIVALENTS - End of year	$ 32,492,533
RECONCILIATION OF OPERATING INCOME (LOSS) TO NET CASH PROVIDED BY (USED IN) OPERATING ACTIVITIES:	
Operating income (loss)	$ (160,316)
Adjustments to reconcile operating income (loss) to net cash provided by (used in) operating activities:	
Depreciation	3,142,049
Change in assets and liabilities	
Accounts receivable	(13,305)
Prepaids	(186,050)
Accounts payable and accruals	89,211
Net cash provided by (used in) operating activities	$ 2,871,589

FIDUCIARY FUND FINANCIAL STATEMENTS

Custodial funds are used to account for fiduciary activities not required to be reported in investment trust, pension trust, or private-purpose trust funds. The financial activities of these funds are excluded from the entity-wide financial statements, but are presented in separate Fiduciary Fund financial statements.

City of Dublin
Statement of Fiduciary Net Position
Fiduciary Fund
June 30, 2025

	Custodial Funds
ASSETS	
Cash and investments	$ 46,681,266
Accounts receivable	53,188
Total assets	46,734,454
LIABILITIES	
Accounts payable	82,979
Total liabilities	82,979
NET POSITION	
Restricted for:	
Individuals, organizations, and other governments	46,651,475
Total net position	$ 46,651,475

City of Dublin
Statement of Changes in Fiduciary Net Position
Fiduciary Fund
For the year ended June 30, 2025

	Custodial Funds
ADDITIONS:	
Special assessments	$ 10,466,496
Investment income	915,800
Property tax distribution	26,918
Total additions	11,409,214
DEDUCTIONS:	
Administration	5,775,356
Project payments	658,778
Payments of bonds principal	865,000
Interest expense	6,536,558
Total deductions	13,835,692
Change in net position	(2,426,478)
NET POSITION:	
Beginning of year	49,077,953
End of year	$ 46,651,475

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NOTES TO BASIC FINANCIAL STATEMENTS

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1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

The financial statements and accounting policies of the City conform with generally accepted accounting principles applicable to governments. The Governmental Accounting Standards Board (GASB) is the accepted standard-setting body for establishing governmental accounting and financial reporting principles. Significant accounting policies are summarized below:

A. Reporting Entity

The City is a residential community with a significant regional commercial base, located in the TriValley area of Alameda County, California at the crossroads of Interstate Freeways 580 and 680. The City was incorporated as a municipal corporation on February 1, 1982. The total population estimate published by the California Department of Finance for January 1, 2025 was 74,691. This figure includes prisoners housed at the Alameda County Sheriff's Department Santa Rita Jail and at the Federal Correctional Institute. The City of Dublin was ranked based on total population at #119 out of 482 cities within California.

The City operates under the Council-Manager form of government, with the Mayor and four Council members served by a full-time City Manager and staff. At June 30, 2025, the City's staff comprised 108 authorized permanent employees who were responsible for City-provided services. The City provides many traditional municipal services through contracts with both public and private agencies. As of June 30, 2025, the City had approximately 308 temporary and seasonal personnel that were on active payroll status.

B. Basis of Presentation

The City's Basic Financial Statements are prepared in conformity with accounting principles generally accepted in the United States of America. The Government Accounting Standards Board is the acknowledged standard setting body for establishing accounting and financial reporting standards followed by governmental entities in the U.S.A. These Standards require that the financial statements described below be presented.

Government-wide Statements:

The Statement of Net Position and the Statement of Activities display information about the primary government (the City). These statements include the financial activities of the overall City government, except for fiduciary activities. Governmental activities generally are financed through taxes, intergovernmental revenues, and other nonexchange transactions.

The Statement of Activities presents a comparison between direct expenses and program revenues for each function of the City's governmental activities. Direct expenses are those that are specifically associated with a program or function and, therefore, are clearly identifiable to a particular function. Program revenues include (a) charges paid by the recipients of goods or services offered by the programs, (b) grants and contributions that are restricted to meeting the operational needs of a particular program and (c) fees, grants and contributions that are restricted to financing the acquisition or construction of capital assets. Revenues that are not classified as program revenues, including all taxes, are presented as general revenues.

1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES, Continued

B. Basis of Presentation, Continued

Fund Financial Statements:

The fund financial statements provide information about the City's funds, including fiduciary funds. Separate statements for each fund category - *governmental, proprietary,* and *fiduciary* - are presented. The emphasis of fund financial statements is on major individual governmental funds, each of which is displayed in a separate column. All remaining governmental funds are aggregated and reported as nonmajor funds.

Proprietary fund operating revenues, such as charges for services, result from exchange transactions associated with the principal activity of the fund. Exchange transactions are those in which each party receives and gives up essentially equal values. Nonoperating revenues, such as subsidies and investment earnings, result from nonexchange transactions or ancillary activities.

C. Major Funds

Major funds are defined as funds that have either assets, liabilities, revenues or expenditures/expenses equal to ten percent of their fund-type total and five percent of the grand total. The General Fund is always a major fund. The City may also select other funds it believes should be presented as major funds.

The City reported the following major governmental funds in the accompanying financial statements:

The General Fund - is the government's primary operating fund. It accounts for all financial resources of the City, except those required to be accounted for in another fund.

The Affordable Housing Special Revenue Fund - is used to account for in-lieu fees received from developers of properties, which can only be used for the design, development, and construction of citywide affordable housing projects and/or support of affordable housing programs.

The General Improvements Projects Capital Projects Fund - is used to manage the programming of funds and activities associated with major Capital Improvements Projects. The Fund accumulates resources for capital expenditures and utilizes those resources to support projects that are general in nature and are not Streets, Parks, or Community Improvements projects.

The Parks Projects Capital Projects Fund - is used to manage the programming of funds and activities associated with major Capital Improvements Projects. The Fund accumulates resources for capital expenditures and utilizes those resources to support projects that would construct, improve, or enhance the City's parks and facilities.

The Streets Projects Capital Projects Fund - is used to manage the programming of funds and activities associated with major Capital Improvements Projects. The Fund accumulates resources for capital expenditures and utilizes those resources to support projects that would construct, improve, or enhance the City's trails, highways, streets, roads, bridges, as well as street lighting, and storm drain systems.

1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES, Continued

C. Major Funds, Continued

The Public Art Capital Projects Fund - The Public Art Fund was created following the adoption of Dublin Municipal Code 8.58 "Public Art Program Contribution." The purpose of the adoption of the ordinance, and Public Art Fund is to: promote the public interest and general welfare through the acquisition, installation, maintenance and promotion of public art; establish requirements and procedures for developer contributions to public art; provide funding to support the acquisition, installation, maintenance and promotion of public art; and implement the goals of the Public Art Master Plan.

Bi-Annually Staff identifies and develops Public Art projects that will be funded utilizing the Public Art Fund. These projects are included in the City's Capital Improvement Program and subject to City Council approval. Since inception, the Public Art Fund has been funded entirely by developer contributions that are subject to the Public Art Program Contribution ordinance.

The Public Facilities Impact Fees Capital Projects Fund - is used to account for impact fees received from developers of properties, which can only be used for the design, development, and construction of new public facilities within the City.

The Fire Impact Fees Capital Projects Fund - is used to account for impact fees received from developers of properties, which can only be used for the design, development, and construction of fire capital expansion projects within the City.

The Traffic Impact Fees Capital Projects Fund - is used to account for impact fees received from developers of properties, which can only be used for the design, development and construction of street and highway projects which serve as part of the City's transportation network.

The Dublin Crossing Contribution Capital Projects Fund - accounts for community benefit payments specific to the Dublin Crossings Project, separate from any developer impact fees generated by the project.

The City also reports the following fund types:

Internal Service Funds - Account for replacement of assets and internal charges collected for the purpose of funding retirement plan side-fund obligations, post-retirement healthcare activities, and the financing and funding for the replacements of vehicle, building and equipment, various information technology projects, and the energy efficiency capital lease project. These activities are provided to City departments on a cost reimbursement basis.

Fiduciary Funds - The City maintains one type of Fiduciary Funds - Custodial Funds. The financial activities of these funds are excluded from the Government-wide financial statements, but are presented in separate Fiduciary Fund financial statements. Custodial Funds use the economic resources measurement focus and are used to account for assets held by the City as an agent for the following purposes:

The Dublin Boulevard Extension Assessment District is a Custodial Fund, which is used to account for amounts held for debt service on the Dublin Boulevard Extension Project. The City is not responsible for payment of the bonds and acts only as an agent to collect assessments, pay bondholders, and initiate foreclosure proceedings.

1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES, Continued

C. Major Funds, Continued

The Fallon Village, Schaefer Ranch, Fallon Village Annex/Jordan Ranch, and Fallon Crossing Geological Hazard Abatement Districts (GHAD) are Custodial Funds. Each fiscal year, the District Engineer prepares an Engineer's Report which includes the budget for the GHADs for that year. The annual budget consists of regular site monitoring, annual inspections, contract services for annual mitigation and repairs, and administrative costs. The funds collected through special assessment are placed into a dedicated reserve fund. The reserve fund is set aside to be used to mitigate and repair large, geologic hazards, such as landsides in the respective Subdivisions.

The Dublin Crossing Community Facilities District (CFD) No. 2015-1 (Dublin Crossing) Fund, which is used to account for bond issuances to finance capital facilities and infrastructure within the CFD secured by the collection of Special Taxes on real property within the CFD. CFD bonds are not debt obligations of the City.

The CFD East Ranch is used to account for bond issuances to finance the maintenance of and construction of public improvements within the East Ranch development project within secured by the collection of Special Taxes on real property within the CFD. The Custodial Fund is custodial in nature (uses the economic resources measurement focus). CFD bonds are not debt obligations of the City.

CFD Dublin Boulevard Extension is used is used to account for developing a facilities CFD to cover City mitigation costs which the City is advancing as part of the Dublin Boulevard Extension project.

CFD Dublin Center is used to account for developing a facilities CFD to finance the maintenance of and construction of public improvements within the Dublin Center project.

D. Basis of Accounting

The government-wide and proprietary financial statements are reported using the economic resources measurement focus and the full accrual basis of accounting. Revenues are recorded when earned and expenses are recorded at the time liabilities are incurred, regardless of when the related cash flows take place.

As a general rule, the effect of interfund activity has been eliminated from the government-wide financial statements. Exceptions to this general rule are payments-in-lieu of taxes and other charges between the government's business-type activities and various other functions of the government. Elimination of these charges would distort the direct costs and program revenues reported for the various functions concerned.

Amounts reported as program revenues include 1) charges to customers or applicants for goods, services, or privileges provided, 2) operating grants and contributions, and 3) capital grants and contributions, including special assessments. Internally dedicated resources are reported as general revenues rather than as program revenues. Likewise, general revenues include all taxes.

Those revenues susceptible to accrual at both the City-wide and Fund level are property, sales and franchise taxes, current service charges, and interest revenue. Fines and licenses and permits are not susceptible to accrual because they are not measurable until received in cash.

1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES, Continued

D. Basis of Accounting, Continued

Governmental funds are reported using the current financial resources measurement focus and the modified accrual basis of accounting. Under this method, revenues are recognized when measurable and available. The City considers all revenues reported in the governmental funds to be available if the revenues are collected within sixty days after year-end. Expenditures are recorded when the related fund liability is incurred, except for principal and interest on general long-term debt, claims and judgments, and compensated absences, which are recognized as expenditures to the extent they have matured. Governmental capital asset acquisitions are reported as expenditures in governmental funds. Proceeds of governmental long-term debt and acquisitions under capital leases are reported as other financing sources.

Non-exchange transactions, in which the City gives or receives value without directly receiving or giving equal value in exchange, include taxes, grants, entitlements, and donations. On the accrual basis, revenue from taxes is recognized in the fiscal year for which the taxes are levied or assessed. Revenues from grants, entitlements, and donations are recognized in the fiscal year in which all eligibility requirements have been satisfied.

Grant revenues are recognized in the fiscal year in which all eligibility requirements are met. Under the terms of grant agreements, the City may fund certain programs with a combination of cost-reimbursement grants, categorical block grants, and general revenues. Certain indirect costs are included in program expenses reported for individual functions and activities.

Proprietary funds distinguish operating revenues and expenses from nonoperating items. Operating revenues and expenses generally result from providing services and producing and delivering goods in connection with a proprietary fund's principal ongoing operations. The principal operating revenues of the City's internal service funds are charges to customers for sales and services. Operating expenses for internal service funds include the cost of sales and services, administrative expenses, and depreciation on capital assets. All revenues and expenses not meeting this definition are reported as nonoperating revenues and expenses.

E. Cash, Cash Equivalents, and Investments

The City pools cash resources from all funds in order to facilitate the management of cash. The balance in the pooled cash account is available to meet current operating requirements. Cash in excess of current requirements is invested in various interest-bearing accounts and other investments for varying terms.

In accordance with GASB Statement No. 40, *Deposit and Investment Disclosures (Amendment of GASB No. 3)*, certain disclosure requirements for Deposits and Investment Risks were made in the following areas:

- Interest Rate Risk
- Credit Risk
  - Overall
  - Custodial Credit Risk
  - Concentrations of Credit Risk

1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES, Continued

E. Cash, Cash Equivalents, and Investments, Continued

In addition, other disclosures are specified including use of certain methods to present deposits and investments, highly sensitive investments, credit quality at year-end, and other disclosures.

In accordance with GASB Statement No. 31, *Accounting and Financial Reporting for Certain Investments and for External Investment Pools*, highly liquid money market investments with maturities of one year or less at time of purchase are stated at amortized cost. All other investments are stated at fair value. The City categorizes the fair value measurements of its investments based on the hierarchy established by generally accepted accounting principles. The fair value hierarchy, which has three levels, is based on the valuation inputs used to measure an asset's fair value: Level 1 inputs are quoted prices in active markets for identical assets; Level 2 inputs are significant other observable inputs; Level 3 inputs are significant unobservable inputs. The City does not have any investments that are measured using Level 3 inputs.

The City participates in an investment pool managed by the State of California entitled Local Agency Investment Fund (LAIF) which has invested a portion of the pooled funds in Structured Notes and Asset-Backed Securities. LAIF's investments are subject to credit risk with the full faith and credit of the State of California collateralizing these investments. In addition, these Structured Notes and Asset-Backed Securities are subject to market risk as to the change in interest rates.

Cash equivalents are considered amounts in demand deposits and short-term investments with a maturity date within three months of the date acquired by the City and are presented as "Cash and Investments" in the accompanying Basic Financial Statements.

For the purpose of the statement of cash flows, the City considers all pooled cash and investments (consisting of cash and investments and restricted cash and investments) held by the City as cash and cash equivalents because the pool is used essentially as a demand deposit account from the standpoint of the funds. The City also considers all non-pooled cash and investments (consisting of cash with fiscal agent and restricted cash and investments held by fiscal agent) as cash and cash equivalents because investments meet the criteria for cash equivalents defined above.

F. Property Tax Revenues

Alameda County assesses properties and bills, collects, and distributes property taxes to the City. The County remits the entire amount paid and handles the collection of all delinquencies. The City receives proportionate shares of prior year collections including interest and penalties. Secured and unsecured property taxes are levied on January 1 of the preceding fiscal year. The property tax assessments are formally due on November 1 and February I, and become delinquent after December 10 and April 10, respectively. Taxes become a lien on the property effective January 1 of the preceding year.

G. Use of Restricted Resources

When both restricted and unrestricted resources are available for use, it is the City's policy to use restricted resources first, and then unrestricted resources as needed.

1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES, Continued

H. Prepaid Items

Certain payments to vendors reflect costs applicable to future accounting periods and are recorded as prepaid costs in both government-wide and fund financial statements, using the consumption method. Prepaid costs in governmental funds are equally offset with nonspendable fund balance to indicate they do not constitute resources available for appropriation. Prepaids in governmental funds are treated using the consumption method, where the prepaid expenditure is recognized in the period in which the service is provided or the item is put into use.

I. Leases Receivable

The City's leases receivable are measured at the present value of lease payments expected to be received during the lease terms. Deferred inflows of resources are recorded for the leases. The deferred inflow of resources is recorded at the initiation of the lease in an amount equal to the initial recording of the lease receivable.

J. Compensated Absences

The City recognizes a liability for compensated absences for leave time that (1) has been earned for services previously rendered by employees, (2) accumulates and is allowed to be carried over to subsequent years, and (3) is more likely than not to be used as time off or settled (for example paid in cash to the employee) during or upon separation from employment. Based on the criteria listed, two types of leave qualify for liability recognition for compensated absences – vacation and sick leave. The liability for compensated absences is reported as incurred in the government-wide and proprietary fund financial statements. A liability for compensated absences in recorded in the governmental funds only if the liability has matured because of employee resignations or retirements. The liability for compensated absences includes salary-related benefits, where applicable. The flow assumption used by the City in estimating compensated absence amounts is that most recently accrued leave is used first by employees.

Compensated absences activities were as follows for the year ended June 30, 2025:

	General Leave	Other Leave	Total
Beginning Balance	$ 1,516,521	$ 1,902	$ 1,518,423
Additions	1,360,389	54,561	1,414,950
Payments	(1,287,516)	(56,463)	(1,343,979)
Ending Balance	$ 1,589,394	$ -	$ 1,589,394
Current Portion	$ 1,442,546	$ -	$ 1,442,546
Noncurrent Portion	$ 146,848	$ -	$ 146,848

1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES, Continued

K. Capital Assets

Capital assets, which include buildings, machinery and equipment, and infrastructure assets (roads, bridges, curbs and gutters, streets and sidewalks, drainage systems, lighting systems, and park improvements), are reported in the Governmental Activities columns of the Government-Wide Financial Statements. Capital assets are defined by the City as assets with an initial, individual cost of more than $5,000 for general capital assets and $100,000 for infrastructure capital assets. Such assets are recorded at historical cost or estimated historical cost if actual historical cost is not available. Donated capital assets, donated works of art and similar items, and capital assets received in a service concession arrangement are reported at acquisition value.

Capital assets are depreciated over their estimated useful lives using the straight-line method. This means the cost of the asset is divided by its expected useful life in years and the result is charged to expense each year until the asset is fully depreciated. The purpose of depreciation is to spread the cost of capital assets over the useful life of these assets. The amount charged to depreciation expense each year represents that year's pro rata share of the cost of capital assets.

Depreciation of capital assets is charged as an expense against operations each year and the total amount of depreciation taken over the years, called accumulated depreciation, and is reported on the Statement of Net Position of the government-wide financial statements as a reduction in the book value of the capital assets.

The City has assigned the useful lives listed below to capital assets.

Infrastructure	15-75 Years
Buildings and Improvements	20-38 Years
Vehicles and Equipment	4-20 Years

Capital assets include land, buildings, and equipment used in City operations. Infrastructure includes roads, bridges, curbs, sidewalks, drainage systems, street and traffic lights, park improvements and other improvements used by all citizens.

Donated capital assets, donated works of art and similar items, and capital assets received in a service concession arrangement are recorded at acquisition value. All other capital assets are valued at historical cost or estimated historical cost if actual historical cost is not available.

L. Fair Value Measurements

Fair value is defined as the price that would be received to sell an asset or paid to transfer a liability in an orderly transaction between market participants at the measurement date. The City categorizes its fair value measurements within the fair value hierarchy established by generally accepted accounting principles. The fair value hierarchy categorizes the inputs to valuation techniques used to measure fair value into three levels based on the extent to which inputs used in measuring fair value are observable in the market.

Level 1 inputs are quoted prices (unadjusted) in active markets for identical assets or liabilities.
Level 2 inputs are inputs - other than quoted prices included within level 1 - that are observable for an asset or liability, either directly or indirectly.
Level 3 inputs are unobservable inputs for an asset or liability.

1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES, Continued

M. Pension

For purposes of measuring the net pension liability and deferred outflows/inflows of resources related to pensions, and pension expense, information about the fiduciary net position of the City's California Public Employees' Retirement System (CalPERS) plans (Plans) and additions to/deductions from the Plans' fiduciary net position have been determined on the same basis as they are reported by CalPERS. For this purpose, benefit payments (including refunds of employee contributions) are recognized when due and payable in accordance with the benefit terms. Investments are reported at fair value.

N. Other Postemployment Benefits (OPEB)

For purposes of measuring the net OPEB liability, deferred outflows of resources and deferred inflows of resources related to OPEB, and OPEB expense, information about the fiduciary net position of the City's plan (OPEB Plan) and additions to/deductions from the OPEB Plan's fiduciary net position have been determined on the same basis. For this purpose, benefit payments are recognized when currently due and payable in accordance with the benefit terms. Investments are reported at fair value. Generally accepted accounting principles require that the reported results must pertain to liability and asset information within certain defined timeframes. For this report, the following timeframes are used:

Valuation Date	June 30, 2023
Measurement Date	June 30, 2024
Measurement Period	July 1, 2023 to June 30, 2024

O. Use of Estimates

The preparation of financial statements in conformity with generally accepted accounting principles (GAAP) requires management to make estimates and assumptions that affect the reported amounts of assets and liabilities and disclosure of contingent assets and liabilities at the date of the financial statements and the reported amounts of revenues and expenses during the reporting period. Actual results could differ from those estimates.

P. Deferred Outflows / lnflows of Resources

In addition to assets, the statement of financial position or balance sheet report is a separate section for deferred outflows of resources. This separate financial statement element, *deferred outflows of resources*, represents a consumption of net assets that applies to a future period(s) and so will *not* be recognized as an outflow of resources (expense /expenditure) until then.

In addition to liabilities, the statement of financial position or balance sheet report is a separate section for deferred inflows of resources. This separate financial statement element, deferred inflows of resources, represents an acquisition of net assets that applies to a future period(s) and so will not be recognized as an inflow of resources (revenue) until that time.

1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES, Continued

Q. Net Position and Fund Balance

Net Position

Net Position is the excess of all the City's assets and deferred outflow of resources over all its liabilities and deferred inflow of resources, regardless of fund. Net Position are divided into three captions. These captions apply only to Net Position, which is determined only for proprietary funds and at the Government-wide level, and are described below:

Net Investment in Capital Assets, describes the portion of Net Position which is represented by the current net book value of the City's capital assets, and reduced by outstanding debt that attributed to the acquisition, construction, or improvement of the assets.

Restricted describes the portion of Net Position which is restricted as to use by the terms and conditions of agreements with outside parties, governmental regulations, laws, or other restrictions which the City cannot unilaterally alter. These principally include developer fees received for use on capital projects and debt service requirements.

Unrestricted describes the portion of Net Position which is not restricted to use.

When an expense is incurred for purposes for which both restricted and unrestricted net position are available, the City's policy is to apply restricted net position first.

Fund Balances

Governmental fund balances represent the net current assets of each fund. Net current assets generally represent a fund's cash and receivables, less its liabilities.

The City's fund balances are classified based on spending constraints imposed on the use of resources. For programs with multiple funding sources, the City prioritizes and expends funds in the following order: Restricted, Committed, Assigned, and Unassigned. Each category in the following hierarchy is ranked according to the degree of spending constraint:

Nonspendable represents balances set aside to indicate items do not represent available, spendable resources even though they are a component of assets. Fund balances required to be maintained intact, such as Permanent Funds, and assets not expected to be converted to cash, such as prepaids, notes receivable, and long-term interfund loans are included. However, if proceeds realized from the sale or collection of nonspendable assets are restricted, committed or assigned, then Nonspendable amounts are required to be presented as a component of the applicable category.

1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES, Continued

Q. Net Position and Fund Balance, Continued

Restricted fund balances have external restrictions imposed by creditors, grantors, contributors, laws, regulations, or enabling legislation which requires the resources to be used only for a specific purpose. Nonspendable amounts subject to restrictions are included along with spendable resources.

Committed fund balances have constraints imposed by resolution of the City Council which may be altered only by formal action (resolution) of the City Council to establish, modify, or rescind a fund balance commitment. The City Council commits fund balance through the adoption of a resolution prior to the end of the fiscal year. Once adopted, the limitation imposed by the resolution remains in place until similar action is taken to remove or revise the limitation. Only the highest level action (a resolution) can be considered a commitment for fund balance classification purposes.

Assigned fund balances are amounts constrained by the City's intent to be used for a specific purpose, but are neither restricted nor committed. Intent is expressed by the City Council or its designee and may be changed at the discretion of the City Council or its designee. This category includes nonspendable when it is the City's intent to use proceeds or collections for a specific purpose, and residual fund balances, if any, of Special Revenue, Capital Projects and Debt Service Funds which have not been restricted or committed. Through a council resolution, the City Council has designated the City Manager to determine the amount of assigned Fund balance.

Unassigned fund balance represents residual amounts that have not been restricted, committed, or assigned. This includes the residual general fund balance and residual fund deficits, if any, of other governmental funds.

Hierarchy of Expenditures to Classify Fund Balance Amounts

To determine the composition of ending fund balances, the City considers for expenditures made in any governmental fund, the restricted amounts will be reduced first, followed by committed amounts, assigned amounts, and then unassigned amounts.

R. New Pronouncements

In 2025, the City adopted new accounting standards in order to conform to the following Governmental Accounting Standard Board Statements:

GASB Statement No. 101, Compensated Absences - The objective of this Statement is to better meet the information needs of financial statement users by updating the recognition and measurement guidance for compensated absences. That objective is achieved by aligning the recognition and measurement guidance under a unified model and by amending certain previously required disclosures. The City implemented this Statement in the current year.

GASB Statement No. 102, Certain Risk Disclosures - The objective of this Statement is to provide users of government financial statements with essential information about risks related to a government's vulnerabilities due to certain concentrations or constraints. The City implemented this Statement and it resulted in no disclosure for the current year.

2. BUDGETS AND BUDGETARY ACCOUNTING

The City follows these procedures in establishing the budgetary data reflected in the basic financial statements:

- Prior to June 30 the City Manager submits to the City Council a proposed operating budget for the fiscal year commencing the following July 1. The operating budget includes proposed expenditures and the means of financing them.
- The public is given an opportunity to comment on the budget at a noticed City Council meeting. Prior to July 1, the budget is legally enacted through passage of a resolution.
- During the fiscal year, the City Manager is authorized to transfer budgeted amounts between line items, provided that the transfer is within the same fund, regardless of the specific department activity. This includes the authority to transfer from the General Fund budgeted contingency amounts that are approved by the City Council during the budget adoption. The City Manager is authorized to increase revenue and expenditure budget for various departmental functions, when the net budget impact is zero.
- The City Manager is authorized to increase the appropriations for the following fiscal year in an amount not to exceed the amount of funds encumbered or designated by the City Manager as needed for expenses that did not occur prior to the year-end, but are expected to be expended in the next year consistent with the original purpose.
- As part of the annual Budget adoption the City Council authorizes the carry-over unexpended capital project appropriations, for those projects where work and expenditures will continue in the subsequent year.
- Formal budgetary integration is employed as a management control device during the year for the general fund, special revenue funds and capital projects funds.
- Budgets for the general, special revenue and capital projects funds are adopted on a basis consistent with generally accepted accounting principles in the United States.
- No major capital projects funds incurred expenditures in excess of their budgets for the year ended June 30, 2025.

3. CASH AND INVESTMENTS

The City's dependence on property tax receipts, which are received semi-annually, requires it to maintain significant cash reserves to finance operations during the remainder of the year. The City pools cash as described under the policy section below.

A. Policies

California Law requires banks and savings and loan institutions to pledge government securities with a market value of 110% of the City's cash on deposit, or first trust deed mortgage notes with a market value of 150% of the deposit, as collateral for these deposits. Under California law, this collateral is held in a separate investment pool by another institution in the City's name and places the City ahead of general creditors of the institution.

The City pools cash from all sources and all funds, except certain specific investments within funds and cash with fiscal agents, so that it can be invested at the maximum yield, consistent with safety and liquidity, while individual funds can make expenditures at any time.

The City and its fiscal agents invest in individual investments and in investment pools. Individual investments are evidenced by specific identifiable pieces of paper called *security instruments,* or by an electronic entry registering the owner in the records of the institution issuing the security, called the *book entry* system. Individual investments are generally made by the City's fiscal agents as required under its debt issues. In order to maximize security, the City employs the Trust Department of a bank as the custodian of all City managed investments, regardless of their form.

The City's investments are carried at fair value, as required by generally accepted accounting principles. The City adjusts the carrying value of its investments to reflect their fair value at each fiscal year end, and it includes the effects of these adjustments in income for that fiscal year.

B. Classification

Cash and investments are classified in the financial statements as shown below, based on whether or not their use is restricted under the terms of City agreements.

Primary Government:		
Cash and investments	$	470,252,441
Fiduciary Funds:		
Cash and investments		46,681,266
Total cash and investments	$	516,933,707

3. CASH AND INVESTMENTS, Continued

B. Classification, Continued

Cash and investments as of June 30, 2025 consisted of the following:

Cash on hand	$	5,201
Deposits with financial institutions		3,239,073
Investments		488,799,707
Section 115 Trust		2,257,730
Cash and investments with fiscal agent		22,631,996
Total cash and investments	$	516,933,707

C. Investments Authorized by the California Government Code and the City's Investment Policy

The City's Investment Policy and the California Government Code allow the City to invest in the following, provided the credit ratings of the issuers are acceptable to the City; and approved percentages and maturities are not exceeded. The table below also identifies certain provisions of the California Government Code, or the City's Investment Policy where the City's Investment Policy is more restrictive.

Authorized Investment Type	Maximum Maturity	Minimum Credit Quality	Maximum Percentage of Portfolio	Maximum Investment In One Issuer
Negotiable Certificates of Deposit	5 years	A-1	30%	20%
Bankers' Acceptance	180 days	A-1	40%	20% of Portfolio
U.S. Treasury Bills and Notes	10 years	N/A	No Limit	No Limit
U.S. Government Agency Securities	10 years	N/A	25% for callable	35%
California Asset Management Program	N/A	N/A	No Limit	No Limit
Commercial Paper	270 days	A-1	25%	20% of Portfolio
Time Certificates of Deposit	1 year	N/A	10%	No Limit
State Local Agency Investment Fund	N/A	N/A	No Limit	No Limit
Asset-Backed Securities	5 years	AA	20%	5%
Medium-Term Notes	5 years	A	30%	5%
Mutual Funds	N/A	AAA	20%	10%
Money Market Funds	N/A	AAA	20%	No Limit
Municipal Securities	10 years	A	No Limit	5%
Supranationals	5 years	AA	30%	10%

3. CASH AND INVESTMENTS, Continued

D. Interest Rate Risk

Interest rate risk is the risk that changes in market interest rates will adversely affect the fair value of an investment. Normally, the longer the maturity of an investment, the greater the sensitivity of its fair value to changes in market interest rates. The City generally manages its interest rate risk by holding investments to maturity.

Information about the sensitivity of the fair values of the City's investments (including investments held by bond trustees) to market interest rate fluctuations is provided by the following table that shows the distribution of the City's investments by maturity or earliest call date:

Investment Type	12 Months or less	13 to 24 Months	25 to 60 Months	Total
Asset-Backed Securities	$ 3,989,822	$ 80,279	$ 34,468,222	$ 38,538,323
U.S. Treasury Notes	26,885,176	-	117,580,410	144,465,586
Supranationals	-	6,180,613	20,997,420	27,178,033
Medium-Term Notes	14,083,018	7,848,217	55,345,236	77,276,471
U.S. Government Agency Securities	-	-	7,239,578	7,239,578
Local Agency Investment Fund	28,382,958	-	-	28,382,958
California Asset Management Program	150,768,678	-	-	150,768,678
Commercial Mortgage-Backed Securities (CMBS)	1,972,166	-	12,085,802	14,057,968
Money Market Funds	892,112	-	-	892,112
Total Investments	$ 226,973,930	$ 14,109,109	$ 247,716,668	$ 488,799,707

The City is a voluntary participant in the Local Agency Investment Fund (LAIF) that is regulated by California Government Code Section 16429 under the oversight of the Treasurer of the State of California. The City's investments with LAIF as of June 30, 2025, include a portion of the pool funds invested in Structured Notes and Asset-Backed Securities. These investments include the following:

Structured Notes – are debt securities (other than asset-backed securities) whose cash flow characteristics (coupon rate, redemption amount, or stated maturity) depend upon one or more indices and/or have embedded forwards or options.

Asset-Backed Securities – the bulk of which are mortgage-backed securities, entitle their purchasers to receive a share of the cash flows from a pool of assets such as principal and interest repayments from a pool of mortgages (such as Collateralized Mortgage Obligations) or credit card receivables.

As of June 30, 2025, the City had $28,382,958 invested in LAIF, which had invested 3.81% of the pool investment funds in Structured Notes and Asset-Backed Securities as compared to 3.00% in the previous year. The LAIF fair value factor of 1.001198310 was used to calculate the fair value of the investments in LAIF.

3. CASH AND INVESTMENTS, Continued

D. Interest Rate Risk, Continued

The City is a participant in the California Asset Management Program (CAMP). CAMP is an investment pool offered by the California Asset Management Trust (the Trust). The Trust is a joint powers authority and public agency created by the Declaration of Trust and established under the provisions of the California Joint Exercise of Powers Act (California Government Code Sections 6500 et seq., or the "Act") for the purpose of exercising the common power of its Participants to invest certain proceeds of debt issues and surplus funds. The Pool's investments are limited to investments permitted by subdivisions (a) to (n), inclusive, of Section 53601 of the California Government Code. The City reports its investments in CAMP at the fair value amounts provided by CAMP, which is the same as the value of the pool share. The fair value approximated is the City's cost. As of June 30, 2025, these investments have an average maturity of 45 days.

The City's investments include Asset-Backed Securities in the amount of $38,538,323 that are highly sensitive to interest rate fluctuations to a greater degree than already indicated above.

E. Fair Value Hierarchy

The City categorizes its fair value measurements within the fair value hierarchy established by generally accepted accounting principles. The hierarchy is based on the valuation inputs used to measure fair value of the assets. Level 1 inputs are quoted prices in an active market for identical assets; Level 2 inputs are significant other observable inputs; and Level 3 inputs are significant unobservable inputs.

The following is a summary of the fair value hierarchy of the fair value of investments of the City as of June 30, 2025:

	Level 1	Level 2	Total
Investments By Fair Value Level:			
Asset-Backed Securities	$ -	$ 38,538,323	$ 38,538,323
U.S. Treasury Notes	-	144,465,586	144,465,586
Supranationals	-	27,178,033	27,178,033
Medium-Term Notes	-	77,276,471	77,276,471
U.S. Government Agency Securities	-	7,239,578	7,239,578
Commercial Mortgage-Backed Securities (CMBS)	-	14,057,968	14,057,968
Total	$ -	$ 308,755,959	308,755,959
Investments Exempt From Disclosure:			
Local Agency Investment Fund			28,382,958
California Asset Management Program			150,768,678
Money Market Funds			892,112
Total			$ 488,799,707

3. CASH AND INVESTMENTS, Continued

E. Fair Value Hierarchy, Continued

U.S. Government agency securities, medium term notes, asset-backed securities, and commercial, classified in Level 2 of the fair value hierarchy, are valued using matrix pricing techniques maintained by various pricing vendors. Matrix pricing is used to value securities based on the securities' relationship to benchmark quoted prices. The California Local Agency Investment Fund (LAIF), California Asset Management Program and money market funds are classified as exempt in the fair value hierarchy. Fair value is defined as the quoted market value on the last trading day of the period. These prices are obtained from various pricing sources by our custodian bank.

F. Credit Risk

Credit risk is the risk that an issuer of an investment will not fulfill its obligation to the holder of the investment. This is measured by the assignment of a rating by a nationally recognized statistical rating organization. The actual ratings as of June 30, 2025 were provided by Standard and Poor's investment rating system except as noted. The Local Agency Investment Fund was not rated as of June 30, 2025.

Rating	U.S. Treasuries	Medium Term Notes	Asset Backed Securities	Supranationals	U.S. Gov't Agency	California Asset Mgmt Program	Commercial Mortgage Backed Securities	Money Market	State Local Agency Investment Fund	Total
AAA	$ -	$ -	$ 28,411,495	$ 27,178,033	$ -	$ 150,768,678	$ 4,450,214	$ 12,697	$ -	$ 210,821,117
AA+	144,465,586	6,962,770	-	-	7,239,578	-	9,607,754	-	-	168,275,688
AA	-	7,048,076	-	-	-	-	-	-	-	7,048,076
AA-	-	4,640,524	-	-	-	-	-	-	-	4,640,524
A+	-	11,922,426	-	-	-	-	-	-	-	11,922,426
A	-	19,983,835	-	-	-	-	-	-	-	19,983,835
A-	-	23,661,035	-	-	-	-	-	-	-	23,661,035
AAAm	-	-	-	-	-	-	-	879,415	-	879,415
BBB+	-	3,057,805	-	-	-	-	-	-	-	3,057,805
Not rated	-	-	10,126,828	-	-	-	-	-	28,382,958	38,509,786
Total	$ 144,465,586	$ 77,276,471	$38,538,323	$ 27,178,033	$ 7,239,578	$ 150,768,678	$ 14,057,968	$ 892,112	$ 28,382,958	$ 488,799,707

G. Concentration of Credit Risk

None of the City's investments in the table at Note F above exceeded 5% in any one issuer excluding U.S. Treasury securities, mutual funds, and external investment pools.

4. INTERFUND TRANSACTIONS

A. Transfers between Funds

Transfers between funds during the year ended June 30, 2025 were as follows:

	Transfers In							
Transfers Out	General	General Improvements Projects Capital Projects	Parks Projects Capital Projects	Streets Projects Capital Projects	Public Art Capital Projects	Non-major Governmental Funds	Internal Service Funds	Total
Major Funds								
General Fund	$ -	$ 5,351,013	$ 184,940	$ 5,132,448	$ -	$ -	$ 2,000,000	$ 12,668,401
Public Facilities Impact Fees Capital Projects	-	66,477	11,478,853	-	-	-	-	11,545,330
Traffic Impact Fees Capital Projects	-	-	-	1,931,258	-	600,000	-	2,531,258
Dublin Crossing Contribution Capital Projects	-	-	-	200,000	-	-	-	200,000
Non-major Governmental Funds	29,539	259,438	770,173	7,422,295	44,277	-	-	8,525,722
Governmental funds subtotal	29,539	5,676,928	12,433,966	14,686,001	44,277	600,000	2,000,000	35,470,711
Internal Service Funds	-	115,475	-	-	-	-	-	115,475
Total	$ 29,539	$ 5,792,403	$ 12,433,966	$ 14,686,001	$ 44,277	$ 600,000	$ 2,000,000	$ 35,586,186

Significant transfers noted above made to major capital project funds were to fund on-going capital projects including Citywide Energy Improvements, financial system replacement, Cultural Arts Center, sports park and playgrounds, street resurfacing, and road improvements.

B. Current Interfund Balances

Current interfund balances arise in the normal course of business and are expected to be repaid shortly after the end of the fiscal year. Significant balances in the capital project funds are a result of initiation of capital projects expected to be funded by future fees. No formal repayment schedules have been adopted for these temporary loans. As of June 30, 2025, the following funds have balances due to the General Fund:

Due to General Fund:	
Public Facilities Impact Fees Capital Projects Fund	$ 27,643,995
Non-Major Governmental Funds	2,748,963
Internal Service Funds	73,098
Total	$ 30,466,056

4. INTERFUND TRANSACTIONS, Continued

C. Advances between Funds

During the 2021-2022, 2022-2023-2024, and 2024-2025 fiscal years, the General Fund advanced funds to the Public Facilities Impact Fees Capital Projects Fund to cover the construction costs of Wallis Ranch Community Park, Jordan Ranch Neighborhood Square, and Library Tenant Improvements.

The following interfund advance balance existed at June 30, 2025:

Advances from General Fund	
Public Facilities Impact Fees Capital Projects Fund	$ 11,605,916
Total	$ 11,605,916

5. NOTES RECEIVABLE

The following table summarizes the notes receivable outstanding as of June 30, 2025:

First Time Homebuyer Loan Program	$	1,293,373
Eden (Wicklow) Square Senior Affordable Housing		3,145,574
SBA Microloan Program Receivables		9,997
Arroyo Vista Predevelopment/Construction Loan - Family Housing		1,954,457
Arroyo Vista Predevelopment/Construction Loan - Senior Housing		759,668
Veterans Family Apartment Development Loan		7,548,077
Regional Street Loan		3,340,273
Amador Station Loan		4,510,483
Total	$	22,561,902

Revolving Home Loans - As part of the City of Dublin First Time Homebuyer Loan Program (FTHLP), the City provides financial assistance, in the form of a deferred loan. The program targets first time homebuyers within a certain income range purchasing their first home in Dublin. Monthly payments of principal and interest are generally deferred until the homes are sold or are in default. In certain situations, the loan may also be due when the homeowners refinance their primary mortgage. The total outstanding amount due, including accrued simple interest from 3% to 3.5% per annum, as of June 30, 2025 was $1,293,373. As of June 30, 2025, there were no loans in default.

5. NOTES RECEIVABLE, Continued

Details of the Revolving Home Loans as of June 30, 2025 were as follows:

LOAN #	LOAN DATE	ORIGINAL LOAN AMOUNT	ACCRUED INTEREST	REPAYMENT OF INTEREST AND PRINCIPAL	LOAN BALANCE
#07-14	10/2/2007	$ 19,610	$ 12,183	$ -	$ 31,793
#07-04	10/31/2007	50,000	30,921	-	80,921
#07-15	12/4/2007	24,536	15,094	-	39,630
#07-16	12/28/2007	8,000	4,903	-	12,903
#07-18	2/29/2008	24,170	14,665	-	38,835
#08-07	4/10/2009	27,425	15,575	-	43,000
#08-08	6/30/2009	39,576	22,168	-	61,744
#09-02	9/29/2009	36,595	20,179	-	56,774
#11-01	12/9/2011	26,025	12,367	-	38,392
#11-05	1/13/2012	29,999	14,137	-	44,136
#11-08	1/31/2012	35,249	16,550	-	51,799
#12-01	10/30/2012	29,999	13,303	-	43,302
#12-04	4/12/2013	36,749	15,718	-	52,467
#12-05	4/26/2013	35,249	(84,958)	49,709	-
#12-06	6/12/2013	31,499	13,288	-	44,787
#13-04	12/9/2013	40,000	16,184	-	56,184
#17-01	5/25/2018	40,000	9,942	-	49,942
#19-02	11/22/2019	40,000	7,851	-	47,851
#21-01	10/29/2021	40,000	5,140	-	45,140
#22-01	7/12/2023	40,000	2,758	-	42,758
#23-01	10/24/2023	40,000	2,360	-	42,360
#23-02	11/20/2023	40,000	2,257	-	42,257
#23-03	11/20/2023	40,000	2,257	-	42,257
#23-04	4/1/2024	40,000	1,748	-	41,748
#24-01	1/132025	60,734	984	-	61,718
#24-02	1/14/2025	78,944	1,271	-	80,215
#24-03	5/14/2025	100,000	460	-	100,460
Totals		$ 1,054,359	$ 189,305	$ 49,709	$ 1,293,373

5. NOTES RECEIVABLE, Continued

Eden Senior Affordable Housing Loan - (Wicklow Square) - On September 23, 2002, the City selected Eden Housing, Inc. as the developer for the affordable senior housing at the site of the former library located at 7606 Amador Valley Boulevard. This site also houses a senior center that the City constructed during fiscal year 2003-2004. On February 1, 2004, the City entered into an agreement and provided a loan in the amount of $2,248,248 to the Dublin Senior Limited Partnership to support the senior housing project. The interest on the outstanding principal balance of the loan is accrued at the rate of 3% simple interest per annum. The entire outstanding principal balance of the loan, together with the interest accrued, shall be payable in full on February 8, 2059, the 55th anniversary of the Initial Disbursement Date of February 18, 2004. Repayments commenced on June 1, 2006, and on the first day of each June, 60% of the Surplus Cash generated by the project during the previous calendar year are remitted to reduce the outstanding indebtedness. Any payment not paid when due shall bear interest at a rate equal to 10% annum from the due date until it is paid in full. As of June 30, 2025, the outstanding loan amount was $3,145,574.

SBA Microloan Program – The City of Dublin's Small Business Emergency Microloan Program was established by the Dublin City Council with the intention to assist in retaining local small businesses (primarily restaurants and retailers) that are experiencing severe negative impacts due to the COVID-19 pandemic. The Program provides zero-interest, unsecured, short-term loans of up to $10,000 to eligible independently or locally owned businesses with priority for restaurants and retail businesses. Loan funds must be used to cover payroll, rent, operating expenses or working capital. Loan repayment is deferred for 36 months after loan approval. The loan may be up to 100% forgiven based on either longevity of the business operating in Dublin or sales tax generation by the business. As of June 30, 2025, the outstanding loan amount was $9,997.

Arroyo Vista Predevelopment/Construction Loan - Family and Senior Projects - (Emerald Vista) – On June 1, 2011, the City entered into an agreement to provide a loan to Eden Dougherty, L.P., a California nonprofit public benefit corporation, with a not-to-exceed $7,600,000 principal amount in accordance to the Arroyo Vista Disposition and Development Agreement dated July 25, 2007 concerning the redevelopment of the real property located at 6700 Dougherty Road in the City of Dublin. The City agreed to provide a loan to Eden to assist in financing the development of the Family Project and Senior Project. The City determined that the development of the project is in the interests of health, safety and welfare of the residents of the City, and that the City financing is necessary to make the project affordable to low and very low income households for a term of not less than fifty-five years. The note will not bear interest until the earlier of (i) the date that the project's construction financing is either converted to a permanent loan or repaid in full, or (ii) twelve months following the date of issuance of the final certificate of occupancy or equivalent for the project; thereafter, the outstanding principal balance of the loan shall bear interest at a rate equal to three percent simple annual interest. Annual payments shall be due and payable on a residual receipts basis in accordance with the formula set forth in the note. The entire outstanding principal balance and accrued interest shall be paid in full on the earlier of (i) the fifty fifth anniversary of the date of issuance of the final certificate of occupancy or (ii) the fifty-seventh anniversary of the loan origination date. The City has the right to accelerate maturity date and declare all sums immediately due and payable to the City upon the occurrence of an event of developer default, including developer's failure to commence or complete construction of the project within times period specified in the note. As of June 30, 2025, the outstanding loan amounts for the Family Project and the Senior Project were $1,954,457 and $759,668, respectively.

5. NOTES RECEIVABLE, Continued

Veterans Family Apartment Development Loan – On October 1, 2015, the City entered into an agreement to provide a loan to Dublin Family, L.P., a California limited partnership. The City entered into an agreement and provided a loan in the amount of $6,400,000 to the Dublin Family L.P. to build on the property a 66-unit affordable multifamily rental housing project consisting of 65 affordable rental housing units primarily for very low and low income veterans and their families, one resident manager's unit, and other related improvements. The only payment to be received is the accrued interest. The principal is not due until the maturity date. The entire outstanding principal balance of the loan, together with the interest accrued, shall be payable in full on June 1, 2070. The City has the right to accelerate maturity date and declare all sums immediately due and payable to the City upon the occurrence of an event of developer default, including developer's failure to commence or complete construction of the project within times period specified in the note. As of June 30, 2025, the outstanding loan amount was $7,548,077.

Regional Street Apartments Development Loan – On January 1, 2025, the City entered into an agreement to provide a loan to Regional Street Investors, L.P., a California limited partnership. The City entered into an agreement and provided a loan in the amount of $3,333,333 to the Regional Street Investors, L.P. to assist in the development of the Regional Street Apartments, an affordable multifamily rental housing project located in Dublin, California. The project will provide affordable rental housing units consistent with the City's Affordable Housing Assistance Agreement. The loan bears interest at 1% simple interest per annum. Principal and interest are payable from the City's prorata share of 50% of Residual Receipts as defined in the Affordable Housing Assistance Agreement. The unpaid principal balance, together with the accrued interest, shall be payable in full no later than the 55th anniversary of the date the City issues a final certificate of occupancy for the development. The City has the right to accelerate the maturity date and declare all sums immediately due and payable upon the occurrence of an event of default by the developer, including failure to comply with terms of the agreement or to complete construction within the time period specified in the note. As of June 30, 2025, the outstanding loan amount was $3,340,273.

Amador Station Pre-Development Loan – On February 21, 2023, the City entered into an agreement to provide a loan to The Related Companies of California, LLC, in partnership with BRIDGE Dublin LLC, a California limited liability company. The City entered into an agreement and provided a loan in the amount of $4,300,000 to assist in the pre-development of the Amador Station Affordable Housing Project, a 300-unit affordable multifamily rental housing development located on a 3.59-acre site adjacent to the West Dublin/Pleasanton BART Station. The loan bears interest at 3% simple interest per annum. The City has the right to accelerate the maturity date and declare all sums immediately due and payable to the City upon the occurrence of an event of developer default, including failure to complete pre-development activities or advance the project as required under the agreement. As of June 30, 2025, the outstanding loan amount was $4,510,483.

6. LEASES RECEIVABLE

Cell Tower Leases

In July 2000, the City entered into a lease with New Cingular Wireless PCS , LLC. Under the lease, the lessee pays the City $10,404 per year (with 2% increase every year) for 10 years in exchange for ten (10) pole licenses. The lease receivable is measured as the present value of the future minimum rent payments expected to be received during the lease term at a discount rate of 0.34%, which is FY20-21 Q1 market yield of the City's portfolio. For the year ended June 30, 2025, the City recognized $11,433 of lease revenue and $201 of interest revenue under the lease.

In July 2022, the City entered into a lease with New Cingular Wireless PCS , LLC. Under the lease, the lessee pays the City $10,824 per year (with 2% increase every year) for 7 years in exchange for ten (10) pole licenses. The lease receivable is measured as the present value of the future minimum rent payments expected to be received during the lease term at a discount rate of 3.66%, which is FY22-23 Q1 market yield of the City's portfolio. For the year ended June 30, 2025, the City recognized $9,954 of lease revenue and $1,584 of interest revenue under the lease.

Crown Castle Lease

In July 2000, the City entered into a lease with Crown Castle. Under the lease, the lessee pays the City $2,653 per month for 20 years in exchange for space to be used for a cellular tower site. The lease receivable is measured as the present value of the future minimum rent payments expected to be received during the lease term at a discount rate of 0.60%, which is FY21-22 Q2 market yield of the City's portfolio. For the year ended June 30, 2025, the City recognized $21,720 of lease revenue and $30,683 of interest revenue under the lease.

Alameda County Fire Department Lease – Fleet

In July 2014, the City entered into a lease with Alameda County Fire Department. Under the lease, the lessee pays the City based on a rent schedule for 240 months in exchange for 5777 Scarlett Court, Dublin, CA 94568 for Fleet Maintenance Facility Use. The lease receivable is measured as the present value of the future minimum rent payments expected to be received during the lease term at a discount rate of 0.56%, which is the FY14-15 Q1 market yield of the City's portfolio. For the year ended June 30, 2025, the City recognized $150,566 of lease revenue and $113,473 of interest revenue under the lease.

Alameda County Fire Department Lease – Fire Department Administration

In January 2025, the City entered into a lease with Alameda County Fire Department. Under the lease, the lessee pays based on a rent schedule for 60 months in exchange for 6363 Clark Avenue, Dublin, CA 94568 for Fire Department Office Facility Use. The lease receivable is measured as the present value of the future minimum rent payments expected to be received during the lease term at a discount rate of 4.26%. For the year ended June 30, 2025, the City recognized $164,676 of lease revenue and $33,847 of interest revenue under the lease.

6. LEASES RECEIVABLE, Continued

U.S. Bank National Association Lease – Building/Park

In November 2022, the City entered into a lease with U.S. Bank National Association. Under the lease, the lessee pays the City based on a rent schedule for 60 months in exchange for 11805 Dublin Blvd, Dublin, CA 94568 for Bank Branch/Park. The lease receivable is measured as the present value of the future minimum rent payments expected to be received during the lease term at a discount rate of 3.66%, which is the FY22-23 Q1 market yield of the City's portfolio. For the year ended June 30, 2025, the City recognized $47,936 of lease revenue and $84,331 of interest revenue under the lease.

The future payments on the leases as of June 30, 2025 were as follows:

Year Ending June 30,	Cell Tower Leases		ACFD Fleet		ACFD (Fire Dept Admin)	
	Principal	Interest	Principal	Interest	Principal	Interest
2026	$ 28,285	$ 31,674	$ 108,594	$ 106,434	$ 292,364	$ 58,619
2027	30,772	30,752	129,426	98,503	315,801	45,712
2028	33,447	29,683	138,396	89,532	340,578	31,780
2029	23,886	28,460	162,094	79,511	366,763	16,766
2030	13,589	27,522	173,328	68,277	192,203	2,395
2031-2035	106,662	118,149	921,174	133,964	-	-
2036-2040	195,483	65,134	-	-	-	-
2041-2042	72,663	3,782	-	-	-	-
Total	$ 504,787	$ 335,156	$ 1,633,012	$ 576,221	$ 1,507,709	$ 155,272

Year Ending June 30,	11805 Dublin Blvd		Total	
	Principal	Interest	Principal	Interest
2026	$ 53,429	$ 65,611	$ 482,672	$ 262,338
2027	82,246	36,794	558,245	211,761
2028	36,299	3,381	548,720	154,376
2029	-	-	552,743	124,737
2030	-	-	379,120	98,194
2031-2035	-	-	1,027,836	252,113
2036-2040	-	-	195,483	65,134
2041-2042	-	-	72,663	3,782
Total	$ 171,974	$ 105,786	$ 3,817,482	$ 1,172,435

7. CAPITAL ASSETS

A. Current Year Activities

Capital asset activities during the year ended June 30, 2025 were as follows:

	Balance July 1, 2024 (as restated)	Additions	Retirements	Balance June 30, 2025
Non-depreciable assets:				
Land	$ 182,170,145	$ -	$ -	$ 182,170,145
Streets right of way	37,760,857	-	-	37,760,857
Construction in progress	134,142,105	24,594,714	-	158,736,819
Total non-depreciable assets	354,073,107	24,594,714	-	378,667,821
Depreciable assets:				
Infrastructure	448,236,611	-	-	448,236,611
Buildings and improvements	118,093,759	-	-	118,093,759
Vehicles and equipment	26,850,793	818,212	(49,436)	27,619,569
Subscription based I.T. agreements	3,263,114	146,938	(124,756)	3,285,296
Total depreciable assets	596,444,277	965,150	(174,192)	597,235,235
Less accumulated depreciation/ amortization:				
Infrastructure	(292,724,584)	(9,079,624)	-	(301,804,208)
Buildings and improvements	(65,546,564)	(3,620,082)	-	(69,166,646)
Vehicles and equipment	(16,270,627)	(1,902,025)	49,436	(18,123,216)
Subscription based I.T. agreements	(710,492)	(400,482)	124,756	(986,218)
Total accumulated depreciation/ amortization	(375,252,267)	(15,002,213)	174,192	(390,080,288)
Total depreciable assets, net	950,517,384	25,559,864	(174,192)	975,903,056
Total capital assets	$ 575,265,117	$ 10,557,651	$ -	$ 585,822,768

B. Project Commitments

As of June 30, 2025, the City had outstanding commitments with contractors for the following projects:

Project	Commitment
General Improvement Projects	$ 616,506
Parks Projects	451,680
Streets Projects	2,859,169
Public Art Projects	542,377

7. CAPITAL ASSETS, Continued

C. Capital Asset Contributions

Some capital assets may be acquired using Federal and State grant funds, or they may be contributed by developers or other governments. GASB Statement 34 requires that these contributions be accounted for as revenues at the time the capital assets are contributed.

D. Depreciation Allocation

Depreciation expense is charged to functions and programs based on their usage of the related assets. The amounts allocated to each function or programs are as follows:

Governmental Activities:	
General Government	$ 1,879,914
Police	422,848
Fire	566,853
Public Works	7,055,342
Parks and Community Service	3,777,109
Community Development	1,300,147
Total depreciation expense	$ 15,002,213

8. LONG TERM DEBT

A. Current Year Transactions and Balances

Long-term debt transactions and balances during the year ended June 30, 2025 were as follows:

	Balance July 1, 2024	Deletions	Balance June 30, 2025	Due Within One Year	Due in More than One Year
Governmental Activities:					
2021 Lease Revenue Bonds	$ 16,725,000	$ (710,000)	$16,015,000	$ 735,000	$15,280,000
Premium on bond	2,146,853	(123,856)	2,022,997	-	2,022,997
Subscription based I.T. agreements	917,422	(285,809)	631,613	305,437	326,176
Total long-term debt	$ 19,789,275	$(1,119,665)	$18,669,610	$ 1,040,437	$17,629,173

8. LONG TERM DEBT, Continued

B. 2021 Lease Revenue Bonds – Original Issue $18,565,000

In October 2021, the Dublin Financing Authority issued the 2021 Lease Revenue Bonds to finance energy efficiency improvements throughout the City. The bonds dated October 14, 2021, and issued at a premium of $2,477,136 mature in 2041. Commencing June 1, 2022, principal payments are due annually on June 1 and interest payments are due annually on June 1 and December 1. Debt service is payable from any source of available funds of the City. Interest on the bonds ranges from 2.5% to 4.0%. The balance at June 30, 2025, including unamortized bond premium of $2,022,997 amounted to $18,037,997.

The annual debt service requirements on the bonds at June 30, 2025 are as follow:

	2021 Lease Revenue Bonds		
For the Years Ending June 30,	Principal	Interest	Total
2026	$ 735,000	$ 596,250	$ 1,331,250
2027	765,000	566,850	1,331,850
2028	795,000	536,250	1,331,250
2029	830,000	504,450	1,334,450
2030	860,000	471,250	1,331,250
2031-2035	4,845,000	1,811,650	6,656,650
2036-2040	5,885,000	774,100	6,659,100
2041	1,300,000	32,500	1,332,500
Total	$ 16,015,000	$ 5,293,300	$ 21,308,300

C. Subscription Based Information Technology Arrangements

The City implemented Governmental Accounting Standards Board Statement No. 96, *Subscription-Based Information Technology Arrangements*, in fiscal year 2023. The City has four software arrangements that require recognition under GASBS No. 96. The software amortization expense is included on the Statement of Revenues, Expenses and Changes in Fund Net Position related to the City's intangible asset of four software systems, which is included in Note 7 as subscription based I.T. agreements. The City now recognizes a subscription-based information technology arrangements (SBITA) liability and an intangible right-to-use asset for the four software arrangements described below.

OpenGov software arrangement is a five-year agreement, initiated in fiscal year 2020 with an annual payment of $52,472. The City has used a 2.4% discount rate for this arrangement based on similar debt during the same fiscal year. There are no options to extend the arrangement or purchase the software.

Tyler Technologies software arrangement is a seven-year agreement, initiated in fiscal year 2021 with an annual payment of $238,326. The City has used a 2.4% discount rate for this arrangement based on similar debt during the same fiscal year. There are no options to extend the arrangement or purchase the software.

8. LONG TERM DEBT, Continued

C. Subscription Based Information Technology Arrangements, Continued

Activenet software arrangement is a three-year agreement with automatic renewals for three year terms, initiated in fiscal year 2019 with an annual payment of $53,040. The City has used a 2.4% discount rate for this arrangement based on similar debt during the same fiscal year. There are no options to extend the arrangement or purchase the software.

Rubrik software arrangement is a three-year subscription-based information technology agreement for cloud data protection and backup services, initiated in fiscal year 2025 with a total subscription cost of $146,938. The agreement covers a fixed term of 36 months and was billed and paid in full at commencement.

The annual debt service requirements on the bonds at June 30, 2025 are as follow:

For the Years Ending June 30,	Subscription Based I.T. Agreements		
	Principal	Interest	Total
2026	$ 305,437	$ 13,085	$ 318,522
2027	326,176	5,620	331,796
Total	$ 631,613	$ 18,705	$ 650,318

9. FUND BALANCES

Detailed classifications of the City's Fund Balances, as of June 30, 2025, are stated below:

	Major Funds							
	General Fund	Affordable Housing	Public Facilities Impact Fees	Fire Impact Fees	Traffic Impact Fees	Dublin Crossing Contribution	Other Governmental Funds	Total
Nonspendable:								
Prepaids	$ 40,122	$ -	$ -	$ -	$ -	$ -	$ 11,667	$ 51,789
Subtotal Non-Spendable Fund Balance	40,122	-	-	-	-	-	11,667	51,789
Restricted for:								
Cemetery Endowment	60,000	-	-	-	-	-	-	60,000
Public Safety Programs	-	-	-	-	-	-	2,063,426	2,063,426
Street Maintenance and Construction	-	-	-	-	-	-	15,031,530	15,031,530
Health and Welfare Programs	-	-	-	-	-	-	1,618,135	1,618,135
Heritage Park Maintenance	750,000	-	-	-	-	-	-	750,000
Culture and Leisure	-	-	-	-	-	-	522,686	522,686
Impact Fee Capital Projects	-	-	4,886,051	268,243	32,933,326	-	-	38,087,620
Capital Improvement Projects	-	-	-	-	-	12,643,593	5,079,091	17,722,684
Developer Contribution - Heritage Park	19,000	-	-	-	-	-	-	19,000
Developer Contribution - Nature Park	60,000	-	-	-	-	-	-	60,000
Developer Contribution Downtown	1,490,000	-	-	-	-	-	-	1,490,000
Public Facilities Advance	11,605,916	-	-	-	-	-	-	11,605,916
Pension	2,257,729	-	-	-	-	-	-	2,257,729
Housing	-	42,563,090	-	-	-	-	-	42,563,090
Subtotal Restricted Fund Balance	16,242,645	42,563,090	4,886,051	268,243	32,933,326	12,643,593	24,314,868	133,851,816
Committed to:								
Asset Contingency	17,714,064	-	-	-	-	-	-	17,714,064
Economic Stability	8,000,000	-	-	-	-	-	-	8,000,000
Fire Services Pension/OPEB	2,211,094	-	-	-	-	-	-	2,211,094
Parks and Street Contingency Maintenance	201,270	-	-	-	-	-	-	201,270
Pavement Management	2,000,000	-	-	-	-	-	-	2,000,000
Pension and Post Employment Benefits	18,000,000	-	-	-	-	-	-	18,000,000
Public Safety	4,600,000	-	-	-	-	-	-	4,600,000
Service Continuity Obligations	3,150,000	-	-	-	-	-	-	3,150,000
Cultural Arts Center	1,402,815	-	-	-	-	-	-	1,402,815
Don Biddle Community Park	675,193	-	-	-	-	-	-	675,193
Downtown Public Improvements	45,000,000	-	-	-	-	-	-	45,000,000
Dublin Boulevard Extension	71,042,736	-	-	-	-	-	-	71,042,736
Fallon Sports Park	51,462	-	-	-	-	-	-	51,462
HVAC Replacement	1,812,944	-	-	-	-	-	-	1,812,944
Library Tenant Improvement	1,000,000	-	-	-	-	-	-	1,000,000
Maintenance Facility	55,008	-	-	-	-	-	-	55,008
Village Parkway Pavement	20,312,819	-	-	-	-	-	-	20,312,819
Subtotal Committed Fund Balance	197,229,405	-	-	-	-	-	-	197,229,405
Assigned to:								
Employees Accrued Leave	1,589,394	-	-	-	-	-	-	1,589,394
CIP Carryovers	17,186,131	-	-	-	-	-	-	17,186,131
Commercial Facade Improvement Grant	429,972	-	-	-	-	-	-	429,972
Operating Carryovers	1,690,898	-	-	-	-	-	-	1,690,898
Advance to Public Facility Fee	5,000,000	-	-	-	-	-	-	5,000,000
ARPA Revenue Replacement	990,187	-	-	-	-	-	-	990,187
Contribution to Public Facility Fee	10,000,000	-	-	-	-	-	-	10,000,000
Lease Revenue Bonds Payment	9,000,000	-	-	-	-	-	-	9,000,000
Relocate Parks	500,000	-	-	-	-	-	-	500,000
Utility Undergrounding	3,500,000	-	-	-	-	-	-	3,500,000
Climate Action Plan	2,554,518	-	-	-	-	-	-	2,554,518
Innovations and New Opportunities	3,316,206	-	-	-	-	-	-	3,316,206
Municipal Regional Permit	885,422	-	-	-	-	-	-	885,422
Non-street CIP	2,693,521	-	-	-	-	-	-	2,693,521
Subtotal Assigned Fund Balance	59,336,249	-	-	-	-	-	-	59,336,249
Unassigned Fund Balance:								
Fund Balance Deficits	-	-	-	-	-	-	(2,477,330)	(2,477,330)
Unrealized Gain/(Loss) on Investments	2,141,609	-	-	-	-	-	-	2,141,609
Cash Flow Per City Policy	50,484,768	-	-	-	-	-	-	50,484,768
Subtotal Unassigned Fund Balance	52,626,377	-	-	-	-	-	(2,477,330)	50,149,047
Total Fund Balance (Deficit)	$ 325,474,798	$ 42,563,090	$ 4,886,051	$ 268,243	$ 32,933,326	$ 12,643,593	$ 21,849,205	$ 440,618,306

9. FUND BALANCES, Continued

A. Minimum Fund Balance Policies

The City's Reserve Policy requires the City to maintain an Unrestricted General Funds, for cash flow purposes, of minimum equal to two months of budgeted operating expenditures with a goal to achieve a maximum of four months. As of June 30, 2025 the cash flow reserves, which are part of the Unassigned Fund Balance, were above the minimum at approximately 5.2 months, which were over the desired target of 4 months. Funds may be appropriated as to Undesignated Capital Contribution by designation from City Council only for high priority one time capital expenditures provided the minimum fund balance would remain.

B. Fund Balance Deficits

The funds listed in the table below had fund balance deficits as of June 30, 2025. These deficits are expected to be eliminated by future revenues.

Fund	Fund Deficit
Measure BB Grants	$ 74,960
Transportation for Clean Air (TFCA)	8,293
State Grant Park	2,294,000
Building Homes and Jobs Act	13,410
Measure RR - Safe Routes to BART	75,000

10. DEFERRED COMPENSATION PLAN

City employees may defer a portion of their compensation under a City sponsored deferred compensation plan created in accordance with Internal Revenue Code Section 457. Under this plan, participants are not taxed on the deferred portion of their compensation until it is distributed to them; distributions may be made only at termination of employment, retirement, death, or in an emergency as defined by the Plan. In accordance with GASB Statement No. 32, the funds have been placed in a trust administered by ICMA Retirement Corporation and are not available to the City's general creditors. Accordingly, the City does not report the assets in the financial statements.

11. PENSION PLAN

A. General Information about the CalPERS Pension Plan

Plan Description and Summary of Balances by Plan - All qualified permanent and probationary employees are eligible to participate in the City's Miscellaneous (all other) Employee Pension Rate Plan. The City's Miscellaneous Rate Plan is part of the public agency cost-sharing multiple-employer defined benefit pension plan (PERF C), which is administered by the California Public Employees' Retirement System (CalPERS). PERF C consists of a miscellaneous pool and a safety pool (also referred to as "risk pools"), which comprised individual employer miscellaneous and safety rate plans, respectively. Individual employers may sponsor more than one miscellaneous and safety rate plan. The employer participates in one cost-sharing multiple-employer defined benefit pension plan regardless of the number of rate plans the employer sponsors. The City sponsors two rate plans (miscellaneous). Benefit provisions under the Plan are established by State statute and City resolution. CalPERS issues publicly available reports that include a full description of the pension plan regarding benefit provisions, assumptions and membership information that can be found on the CalPERS website.

11. PENSION PLAN, Continued

A. General Information about the CalPERS Pension Plan, Continued

Benefits Provided - CalPERS provides service retirement and disability benefits, annual cost of living adjustments and death benefits to plan members, who must be public employees and beneficiaries. Benefits are based on years of credited service, equal to one year of full time employment. All members are eligible for non-duty disability benefits after 10 years of service. The death benefit is one of the following: the Basic Death Benefit, the 1959 Survivor Benefit, or the Optional Settlement 2W Death Benefit. The cost of living adjustments for each plan are applied as specified by the Public Employees' Retirement Law. The Pension Reform Act of 2013 (PEPRA), Assembly Bill 340, is applicable to employees new to CalPERS and hired after December 31, 2012.

The Plan's provisions and benefits in effect as of June 30, 2025, are summarized as follows:

	Miscellaneous	Miscellaneous PEPRA
Hire Date	Prior to January 1, 2013	After January 1, 2013
Benefit formula	2.7% @ 55	2% @ 62
Benefit vesting schedule	5 years service	5 years service
Benefit payment	Monthly for life	Monthly for life
Retirement age	55	62
Monthly benefits, as a % of annual salary	2.70%	2.00%
Required employee contribution rates	8.00%	6.25%
Required employer contribution rates	16.02%	7.87%
Required unfunded liability payment	$1,761,315	$15,841

Contributions - Section 20814(c) of the California Public Employees' Retirement Law requires that the employer contribution rates for all public employers be determined on an annual basis by the actuary and shall be effective on the July 1 following notice of a change in the rate. Funding contributions for the Plan are determined annually on an actuarial basis as of June 30 by CalPERS. The actuarially determined rate is the estimated amount necessary to finance the costs of benefits earned by employees during the year, with an additional amount to finance any unfunded accrued liability. The City is required to contribute the difference between the actuarially determined rate and the contribution rate of employees.

For the measurement period ended June 30, 2024, the City's contributions to the Plan were $2,240,690.

B. Pension Liabilities, Pension Expenses, and Deferred Outflows/Inflows of Resources Related to Pensions

As of June 30, 2025, the City reported $22,650,689 in net pension liabilities for its proportionate share of the net pension liability of the Plan. The General Fund has been used in prior years to liquidate the net pension liabilities.

The City's net pension liability for the Plan is measured as the proportionate share of the net pension liability. The net pension liability of the Plan is measured as of June 30, 2024, and the total pension liability for the Plan used to calculate the net pension liability was determined by an actuarial valuation as of June 30, 2023 rolled forward to June 30, 2024 using standard update procedures. The City's proportion of the net pension liability was based on a projection of the City's long-term share of contributions to the pension plan relative to the projected contributions of all participating employers, actuarially determined.

11. PENSION PLAN, Continued

B. Pension Liabilities, Pension Expenses, and Deferred Outflows/Inflows of Resources Related to Pensions, Continued

The City's proportionate share of the net pension liability for the Plan as of the measurement dates June 30, 2023 and 2024 was as follows:

Proportion - June 30, 2023	0.18255%
Proportion - June 30, 2024	0.18677%
Change - Increase (Decrease)	0.00422%

For the year ended June 30, 2025, the City recognized net pension expense of $4,348,530 for the Miscellaneous Plan on the Statement of Activities. As of June 30, 2025, the City reported deferred outflows of resources and deferred inflows of resources related to pensions from the following sources:

	Deferred Outflows of Resources	Deferred Inflows of Resources
Pension contributions subsequent to measurement date	$ 2,604,778	$ -
Changes of assumptions	582,170	-
Differences between expected and actual experience	1,958,360	76,414
Changes in employer's proportion	446,316	
Differences between the employer's contribution and the employer's proportionate share of contributions	-	1,101,375
Net differences between projected and actual earnings on plan investments	1,303,973	-
Total	$ 6,895,597	$ 1,177,789

11. PENSION PLAN, Continued

B. Pension Liabilities, Pension Expenses, and Deferred Outflows/Inflows of Resources Related to Pensions, Continued

The $2,604,778 reported as deferred outflows of resources related to contributions subsequent to the measurement date will be recognized as a reduction of the net pension liability in the year ended June 30, 2026. Other amounts reported as deferred outflows of resources and deferred inflows of resources related to pensions will be recognized as pension expense as follows:

Fiscal Year Ending June 30:		
2026	$	941,800
2027		2,696,260
2028		(78,175)
2029		(446,855)

Sensitivity of the Proportionate Share of the Net Pension Liability to Changes in the Discount Rate - The following presents the City's proportionate share of the net pension liability for the Plan, calculated using the discount rate for the Plan, as well as what the City's proportionate share of the net pension liability would be if it were calculated using a discount rate that is 1-percentage point lower or 1-percentage point higher than the current rate:

1% Decrease		5.90%
Net Pension Liability	$	35,951,119
Current Discount Rate		6.90%
Net Pension Liability	$	22,650,689
1% Increase		7.90%
Net Pension Liability	$	11,702,477

11. PENSION PLAN, Continued

B. Pension Liabilities, Pension Expenses, and Deferred Outflows/Inflows of Resources Related to Pensions, Continued

Actuarial Assumptions - For the measurement period ended June 30, 2024, the total pension liabilities were determined by rolling forward the June 30, 2023 total pension liability. The June 30, 2024 total pension liabilities were based on the following actuarial methods and assumptions:

Valuation Date	June 30, 2023
Measurement Date	June 30, 2024
Actuarial Cost Method	Entry-Age Normal Cost Method
Actuarial Assumptions:	
Discount Rate	6.90%
Inflation	2.30%
Projected Salary Increases	Varies by entry age and service
Investment Rate of Return (1)	6.90%
Mortality	Derived by CalPERS' Membership Data for all Funds

(1) Net of pension plan administrative expenses

All other actuarial assumptions used in the June 30, 2023 valuation were based on the results of a December 2021 actuarial experience study. Further details of the Experience Study can found on the CalPERS website.

Discount Rate - The discount rate used to measure the total pension liability was 6.90% for the Plan. To determine whether the municipal bond rate should be used in the calculation of a discount rate for each plan, CalPERS stress tested plans that would most likely result in a discount rate that would be different from the actuarially assumed discount rate. Based on the testing, none of the tested plans run out of assets. Therefore, the current 6.90% discount rate is adequate and the use of the municipal bond rate calculation is not necessary. The long term expected discount rate of 6.90% will be applied to all plans in the Public Employees Retirement Fund (PERF). The stress test results are presented in a detailed report that can be obtained from the CalPERS website.

In determining the long-term expected rate of return, CalPERS took into account long-term market return expectations as well as the expected pension fund cash flows. Projected returns for all asset classes are estimated and, combined with risk estimates, are used to project compound (geometric) returns over the long term. The discount rate used to discount liabilities was informed by the long-term projected portfolio return.

The table on the following page reflects the long-term expected real rate of return by asset class. The rate of return was calculated using the capital market assumptions applied to determine the discount rate and asset allocation. These rates of return are net of administrative expenses.

11. PENSION PLAN, Continued

B. Pension Liabilities, Pension Expenses, and Deferred Outflows/Inflows of Resources Related to Pensions, Continued

Asset Class	Assumed Asset Allocation	Real Return[(1)(2)]
Global Equity - Cap-Weighted	30.00%	4.45%
Global Equity - Non-Cap-Weighted	12.00%	3.84%
Private Equity	13.00%	7.28%
Treasury	5.00%	0.27%
Mortgage-Backed Securities	5.00%	0.50%
Investment Grade Corporates	10.00%	1.56%
High Yield	5.00%	2.27%
Emerging Market Debt	5.00%	2.48%
Private Debt	5.00%	3.57%
Real Assets	15.00%	3.21%
Leverage	-5.00%	-0.59%
Total	100.00%	

(1) An expected inflation of 2.30% used for this period.

(2) Figures are based on the 2021-22 Asset Liability Management study.

Pension Plan Fiduciary Net Position - Detailed information about each pension plan's fiduciary net position is available in the separately issued CalPERS financial reports.

Payable to the Pension Plan – There were no outstanding contributions to the pension plan as of June 30, 2025.

12. OTHER POST EMPLOYMENT BENEFITS

A. City of Dublin Retiree Health Plan

Plan Description - City of Dublin (City) Retiree Health Plan is a single-employer defined benefit healthcare plan administered by the California Public Employees Retirement System (CalPERS). The plan provides medical insurance benefits to eligible retirees and their eligible dependents in accordance with Public Employee Retirement Law (Article 2). The Public Employees Retirement System Board of Administration has the responsibility to approve health benefit plans and may contract with carriers offering health benefit plans. The Board of Administration is responsible for adopting all rules and regulations, including the scope and content of basic health plans. The California Government Code also defines certain rules for contract agencies, such as the City of Dublin, to purchase health insurance benefits.

12. OTHER POST EMPLOYMENT BENEFITS, Continued

A. City of Dublin Retiree Health Plan, Continued

Contributions - There is no requirement imposed by CalPERS, to contribute any amount beyond the pay-as-you-go contributions. The cost of monthly insurance premiums may be shared between the retiree and the City. The contribution and cost sharing varies depending on: date of hire; the dependent status; and plan selected. The City contributes PEMHCA to retirees hired after January 1, 2016. A minimum employer monthly contribution requirement is established and may be amended by the CalPERS Board of Administration and applicable laws. Within the parameters of the law, individual contracting agencies, such as the City, are allowed to establish and amend the level of contributions made by the employer towards the monthly cost of the plans. Changes to the employer contribution rate towards retiree benefits are recorded in a resolution adopted by the City Council.

For the measurement period 2023-24, the City contributed $305,089.

Employees Covered

Inactive employees or beneficiaries currently receiving benefits	79
Inactive employees entitled to but not yet receiving benefits	8
Active employees	108
Total	195

Net OPEB Liability

The City's net OPEB liability was measured as of June 30, 2024 and the total OPEB liability used to the calculate the net OPEB liability was determined by an actuarial valuation dated June 30, 2023, based on the following actuarial methods and assumptions:

Valuation Date	June 30, 2023
Measurement Date	June 30, 2024
Actuarial Cost Method	Entry-Age Normal Cost Method
Actuarial Assumptions:	
Discount Rate	6.20%
Inflation	2.50%
Contribution Policy	Contributes full ADC
Salary Increases	Varies by Entry Age and Service
Investment Rate of Return	6.20%
Mortality	CalPERS 2021 Experience Study
Post Retirement Benefit Increase	MacLeod Watts Scale 2022
Healthcare Trend	6.0% in 2026 fluctuating down to 3.9% by 2075

12. OTHER POST EMPLOYMENT BENEFITS, Continued

A. City of Dublin Retiree Health Plan, Continued

Net OPEB Liability, Continued

The long-term expected rate of return on OPEB plan investments was determined using a building- block method in which expected future real rates of return (expected returns, net of OPEB plan investment expense and inflation) are developed for each major asset class. These ranges are combined to produce the long-term expected rate of return by weighting the expected future real rates of return by the target asset allocation percentage and by adding expected inflation. The target allocation and best estimates of arithmetic real rates of return for each major asset class are summarized in the table below.

CERBT Strategy 2		Years 1-5			Years 6-20		
Asset Class	Target Allocation	General Inflation	Expected Real Rate of Return	Compound Return	General Inflation	Expected Real Rate of Return	Compound Return
Global Equity	34.00%	2.40%	3.90%	6.30%	2.40%	4.70%	7.10%
Fixed Income	41.00%	2.40%	2.70%	5.10%	2.40%	2.60%	5.00%
Global Real Estate (REITs)	17.00%	2.40%	3.70%	6.10%	2.40%	4.00%	6.40%
Treasury Inflation Protected Securities	5.00%	2.40%	1.70%	4.10%	2.40%	1.40%	3.80%
Commodities	3.00%	2.40%	2.90%	5.30%	2.40%	2.00%	4.40%
Volatility	9.50%		Weighted	5.90%		Weighted	6.20%

Discount Rate

The discount rate used to measure the total OPEB liability was 6.20 percent. The projection of cash flows used to determine the discount rate assumed that City contributions will be made at rates equal to the actuarially determined contribution rates. Based on those assumptions, the OPEB plan's fiduciary net position was projected to be available to make all projected OPEB payments for current active and inactive employees and beneficiaries. Therefore, the long-term expected rate of return on OPEB plan investments was applied to all periods of projected benefit payments to determine the total OPEB liability.

12. OTHER POST EMPLOYMENT BENEFITS, Continued

A. City of Dublin Retiree Health Plan, Continued

Changes in the Net OPEB Liability

The changes in the Net OPEB liability for the OPEB Plan are as follows:

	Increase (Decrease)		
	Total OPEB Liability	Plan Fiduciary Net Position	Net OPEB Liability/(Asset)
Balance at June 30, 2024	$ 20,075,570	$ 23,487,602	$ (3,412,032)
Changes in the year:			
Service cost	518,069	-	518,069
Interest on the total pension liability	1,097,763	-	1,097,763
Differences between actual and expected experience	2,048,651	-	2,048,651
Changes in assumptions	(1,594,479)	-	(1,594,479)
Contribution - employer	-	305,089	(305,089)
Net investment income	-	1,919,023	(1,919,023)
Administrative expenses	-	(7,561)	7,561
Benefit payments , including refunds of employee contributions	(1,268,615)	(1,268,615)	-
Net changes	801,389	947,936	(146,547)
Balance at June 30, 2025	$ 20,876,959	$ 24,435,538	$ (3,558,579)

Sensitivity of the Net OPEB Liability to Changes in the Discount Rate

The following presents the net OPEB liability (asset) of the City if it were calculated using a discount rate that is one percentage point lower or one percentage point higher than the current rate, for measurement period ended June 30, 2024:

	1% Decrease (5.20%)	Current Discount Rate (6.20%)	1% Increase (7.20%)
Net OPEB Liability (Asset)	$ (1,214,166)	$ (3,558,579)	$ (5,505,196)

12. OTHER POST EMPLOYMENT BENEFITS, Continued

A. City of Dublin Retiree Health Plan, Continued

Sensitivity of the Net OPEB Liability to Changes in the Health Care Cost Trend Rates

The following presents the net OPEB liability of the City if it were calculated using health care cost trend rates that are one percentage point lower or one percentage point higher than the current rate, for measurement period ended June 30, 2024:

	1% Decrease	Current Healthcare Trend Rate	1% Increase
Net OPEB Liability (Asset)	$ (5,750,670)	$ (3,558,579)	$ (910,528)

Recognition of Deferred Outflow and Deferred Inflows of Resources

Gains and losses related to changes in total OPEB liability and fiduciary net position are recognized in OPEB expense systematically over time. Amounts are first recognized in OPEB expense for the year the gain or loss occurs. The remaining amounts are categorized as deferred outflows and deferred inflows of resources related to OPEB and are to be recognized in future OPEB expense. The recognition period differs depending on the source of the gain or loss:

Net difference between projected and actual earnings on OPEB plan investments	5 year straight-line recognition
All other amounts	Straight-line recogntion over the expected average remaining service lifetime (EARSL) of all members that are provided with benefits, determined as of the beginning of the Measurement Period. In determining the EARSL, all active, retired and inactive (vested) members are counted, with the latter two groups having 0 remaining service years.

OPEB Expense and Deferred Outflows/(Inflows) of Resources Related to OPEB

For the fiscal year ended June 30, 2025, the City recognized OPEB expense (income) of $200,792.

12. OTHER POST EMPLOYMENT BENEFITS, Continued

A. City of Dublin Retiree Health Plan, Continued

OPEB Expense and Deferred Outflows/(Inflows) of Resources Related to OPEB, Continued

For the fiscal year ended June 30, 2025, the City reported deferred outflows of resources related to OPEB from the following sources:

	Deferred Outflows of Resources	Deferred Inflows of Resources
OPEB contributions subsequent to measurement date	$ 331,531	$ -
Differences between actual and expected experience	1,754,727	1,176,286
Changes in assumptions	918,808	1,475,980
Net differences between projected and actual earnings on plan investments	797,546	-
Total	$ 3,802,612	$ 2,652,266

The $331,531 reported as deferred outflows of resources related to contributions subsequent to the June 30, 2024 measurement date will be recognized as a reduction of the net OPEB liability during the fiscal year ending June 30, 2026. Other amounts reported as deferred outflows of resources related to OPEB will be recognized as expense as follows:

Fiscal Year Ending June 30:	
2026	$ (107,205)
2027	1,014,133
2028	36,876
2029	(94,581)
2030	(93,614)
Thereafter	63,206

B. Dougherty Regional Fire Authority Health Plan (DRFA)

The City provides certain health care benefits for Dougherty Regional Fire Authority retirees as required under contract signed with PERS and the dissolution agreement of the Authority. The cost of retiree health care benefits is recognized as expenditure as premiums are paid. For the year ended June 30, 2025 those cost totaled $46,028.

13. HEALTH, GENERAL LIABILITY, AND WORKERS' COMPENSATION COVERAGE

A. Risk Pool

The City participates in the PLAN JPA, a non-profit public benefit corporation established to provide liability insurance coverage, claims administration and risk management services, and legal defense to its participating members. The liability insurance coverage is provided by a combination self-insurance collectively funded by PLAN JPA and the purchase of commercial insurance for large losses.

PLAN JPA provides the first $5 million of coverage as self-funded general liability and automobile liability coverage per occurrence. PLAN JPA purchases commercial excess liability insurance in two layers of $10 million and $15 million each to provide total coverage of claims up to $30 million per occurrence. The City has a deductible of $50,000 per occurrence. PLAN JPA also provides $2 million of employee bonds (theft coverage) in excess of a $10,000 deductible.

PLAN JPA also provides property insurance coverage. This coverage also comprises self-insured layer combined with commercial insurance. The first $100,000 of losses are self-funded by PLAN JPA from premiums collected from the participants in the program. PLAN JPA purchases an insurance policy to cover losses above $100,000 per occurrence and the annual aggregate losses of the pool are insured above $225,000. The insurance provides coverage for property damage among all participants to $1 billion. The City deductible for property and vehicle losses is $5,000. For any single loss in excess of $25,000 the deductible is waived.

The City's contributions to the PLAN JPA for liability coverage are based on a formula which considers the ratio of the City's payroll to the total payrolls of all entities participating in the same layer of each program, in each program year's loss history and population. Actual surpluses or losses are shared according to a formula developed from overall loss costs and spread to member entities on a percentage basis after a retrospective rating.

There have been no significant reductions in any of the City's areas of insurance coverage and no settlement amounts have exceeded coverage in the past three years. Audited financial information for the PLAN JPA can be obtained from Bickmore, 1750 Creekside Oaks Drive, Suite 200, Sacramento, CA 95833.

B. Workers' Compensation Coverage

The City participates in The Cities Group, created by a joint powers agreement (JPA) to provide workers' compensation coverage paid from the pooled contributions of its membership with no deductible to the City. Any claim in excess of $1 million is covered up to $10 million through a policy with Safety National Casualty Corp purchased by The Cities Group. The Cities Group acts as an administrator, claim adjuster and provides other risk management services as provided by State law. Each member of The Cities Group pays a premium commensurate with the level of coverage requested and shares surpluses and deficits proportionately to its participation in The Cities Group. During the year ended June 30, 2025, the City paid The Cities Group $1,959 in premium. Financial Statements may be obtained from The Cities Group, P.O. Box 111, Burlingame, CA 94011-0111.

13. HEALTH, GENERAL LIABILITY, AND WORKERS' COMPENSATION COVERAGE, Continued

C. Liability for Uninsured Claims

The GASB requires municipalities to record their liability for uninsured claims and reflect the current portion of this liability as expenditures in their financial statements. As discussed above, the City has coverage for such claims, but it has retained the risk for the deductible or the uninsured portion of these claims in the PLAN JPA and The Cities Group plans. GASB Statement No. 10, "Financial Reporting for Risk Financing and Related Insurance Issues" require that this amount be separately identified and recorded as a liability.

The City's liability for uninsured claims, limited to general liability and workers compensation claims as discussed above, includes a provision for incurred but not reported (IBNR) losses. This amount was estimated based on claims experience. The reserve recorded, $85,264, is adequate to cover IBNR claims. Therefore no adjustment was made in fiscal year 2024-2025 as the City's exposure is for the $5,000 deductible per general liability claim.

14. JOINT POWERS AGREEMENTS

The City participates in joint ventures discussed below through separate entities established under the Joint Exercise of Powers Act of the State of California. As separate legal entities, these entities exercise full powers and authorities within the scope of the related Joint Powers Agreements including the preparation of annual budgets, accountability for all funds, the power to make and execute contracts and the right to sue and be sued. Each joint venture is governed by a board consisting of representatives from member municipalities. Each board controls the operations of the respective joint venture, including selection of management and approval of operating budgets, independent of any influence by member municipalities beyond their representation on that board. Obligations and liabilities of these joint ventures are not the City's responsibility and the City does not have an equity interest in the assets of each joint venture except upon dissolution of the joint venture.

A. Animal Control Services

The Cities of Dublin, Pleasanton, and Livermore and the County of Alameda have entered a joint powers agreement, dated September 15, 1992, under which Alameda County constructed an animal shelter facility on County's property. The agreement provided that the County would retain ownership of the land and that each participating agencies would receive an equity interest in the facility. Certificates of Participation were issued to construct the facility. Under the agreement the entities will share in the debt service costs of the project based upon their use of the animal shelter.

In fiscal year 2024-2025, the City contributed $257,674 or 13.07% toward the annual operating shelter services and $18,720 representing 1.78% of the animal field service expenditures.

The City has not recorded an equity interest for the animal shelter agreement. As noted above the ongoing financial interest is limited to the statistics of live animals handled in the appropriate fiscal year. No Joint Powers Authority was established as part of this agreement therefore, separate financial statements are not issued.

15. OTHER COMMITMENTS AND CONTINGENT LIABILITIES

The City participates in several Federal and State grant programs. These programs have been audited by the City's independent accountants in accordance with the provisions of the Federal Single Audit Act and applicable State requirements. No cost disallowances were proposed as a result of these audits. However, these programs are still subject to further examination by the grantors and the amount, if any, of expenditures which may be disallowed by the granting agencies cannot be determined at this time. The City expects such amounts, if any, to be immaterial.

The City is a defendant in a number of lawsuits that have arisen in the normal course of business, the outcome of which cannot be predicted with certainty. In the opinion of the City Attorney, these actions when finally adjudicated will not have a material adverse effect on the financial position of the City.

A. Reimbursements to the City of Pleasanton

On January 23, 1996, the City adopted a fee for the purpose of reimbursing the City of Pleasanton for the costs of making improvements to the interchanges of Interstate 580 at Hacienda Drive and Tassajara Road/Santa Rita Road that benefit development in both Pleasanton and future development in Eastern Dublin. The Cities entered into an agreement on November 3, 1998, to allow for an automatic annual escalator factor in the amount of the fee assessed to developers based upon the LAIF interest rate and to repay the City of Pleasanton. The amount of the contingent liability outstanding at June 30, 2025, was $2,561,320 which is net of the $35,310 in payments made by the City to reduce this contingent liability during the year. The accounting for the amount due is not recorded as indebtedness since future payments are contingent upon the future collection of development fees assessed for reimbursement of these improvements.

B. Other Development Agreements

The City entered into several agreements with various developers and merchant builders who are developing numerous residential and commercial projects throughout the City. The City agreed to grant the developers' impact fee credits since the developers constructed certain improvements beyond what was needed to serve their specific projects. The value of credits does not increase for inflation nor do they accrue interest. Any unused credits may be used by the developers on other projects located within the Traffic Impact Fee area. The value of the credits as of June 30, 2025 was $128,633,314. The increase of $29,533,620 was mainly due to the value appreciation of the Neighborhood Park and Community Park totaled $29,929,383 offset by the credit used for the fiscal year which was $2,649,277.

C. Alameda County Fire Department (ACFD)

The City of Dublin contracts to have the Alameda County Fire Department to provide fire services. As part of the contract, the City pays for its share of ACFD's retiree health plan and retirement plan. In 2012 ACFD began working with CalPERS to create side funds within its OPEB trust to allow for member agencies to fund their share of the obligation. In preparation for this, in June 2012 the City Council authorized a contribution of $6.487 million towards the liability that was then moved to a General Fund Reserve, which was reclassified as an assigned fund balance upon the City's implementation of GASB Statement No. 54. Since then, the City continued to add funds to that fund balance assignment.

15. OTHER COMMITMENTS AND CONTINGENT LIABILITIES, Continued

C. Alameda County Fire Department (ACFD), Continued

After ACFD successfully implemented the OPEB trust side funds, the City was notified that based on the most recent actuarial valuation dated June 30, 2024, the City's Actuarial Accrued Liability (AAL) for benefits was $14,252,947 and the Actuarial Value of Plan Asset was $16,374,168 resulting in a net OPEB asset of $2,121,221. At June 30, 2025, the Actuarial Value of the Plan Asset was $17,143,838.

16. DEBT WITHOUT GOVERNMENT COMMITMENT

On August 31, 2017, the City issued $32,740,000 of City 2017 Improvement Area No. 1 Special Tax Bonds by and through its Community Facilities District No. 2015-1 (Dublin Crossing) Improvement Area No. 1. The Bonds are special tax obligations of the City, authorized pursuant to the Mello-Roos Community Facilities Act of 1982, as amended, being California Government Code Section 53311, et seq. The bonds were issued to construction and acquire certain public facilities and/or reimburse the payment of fees for capital improvements.

On July 18, 2019 the City issued $37,745,000 of City 2019 Improvement Area No. 2 Special Tax Bonds by and through its Community Facilities District No. 2015-1 (Dublin Crossing) Improvement Area No. 2. The Bonds are special tax obligations of the City, authorized pursuant to the Mello-Roos Community Facilities Act of 1982, as amended, being California Government Code Section 53311, et seq. The bonds were issued to construction and acquire certain public facilities and/or reimburse the payment of fees for capital improvements.

On August 4, 2021 the City issued $26,000,000 of City 2021 Improvement Area No. 3 Special Tax Bonds by and through its Community Facilities District No. 2015-1 (Dublin Crossing) Improvement Area No. 3. The Bonds are special tax obligations of the City, authorized pursuant to the Mello-Roos Community Facilities Act of 1982, as amended, being California Government Code Section 53311, et seq. The bonds were issued to construction and acquire certain public facilities and/or reimburse the payment of fees for capital improvements.

In October 2022, the City issued special tax bonds in the total amount of $21,720,000 through its Community Facilities District No. 2015-1 (Dublin Crossing) Improvement Area No. 4. The proceeds are to be used for public improvements and fees related to the Boulevard Project.

In November 2023, the City Council issued special tax bonds in the total amount of $18.65 million through its Community Facilities District No. 2015-1 (Dublin Crossing) Improvement Area No. 5. The proceeds are to be used for public improvements and fees related to the Boulevard Project.

The Bonds are not general obligations of the City nor any political subdivision and the full faith and credit of the City is not pledged for the repayment thereof. Since these debts do not constitute an obligation of the City and the City is not obligated to make payment beyond the available bond reserves, these bonds have not been reflected in the long-term debt in the accompanying financial statements. The outstanding indebtedness on June 30, 2025 was $134,450,000.

17. TAX ABATEMENTS

The City has entered into multiple sales tax reimbursement agreements for the purpose of attracting new businesses within the City through the construction and improvement of property sites. The City is expected to make annual reimbursement payments over a five (5) to ten (10) year period in which the amount of each reimbursement payment commitment is based on total sales tax received and derived using formulas in the approved agreements.

For financial reporting purposes, the GASB Statement No. 77 defines a tax abatement as resulting from an agreement between a government and an individual or entity in which the government promises to forgo tax revenues and the individual or entity promises to subsequently take a specific action that contributes to economic development or otherwise benefits the government or its citizens. According to GASB Statement No. 77, the substance of these sales tax reimbursement agreements meets the definition of "tax abatements."

For the fiscal year ended June 30, 2025, under these sales-tax reimbursement agreements, the City has abatements totaling $350,000.

Pursuant to the Sales and Use Tax law (chapter 8 - Article 1 - section 7056), in order to protect the confidential information of sales taxes collected and abatements provided to each of the specific agencies, the City has presented the aggregate amount abated during the current fiscal year.

18. RESTATEMENTS

The City recorded a restatements for prior year error for capital project expenditures incurred in fiscal year 2024 that were not accrued as accounts payable as of the end of the year. There was no net impact on governmental activities, however Parks Projects Capital Project Fund's fund balance was understated by $2,045,624 and expenditures were understated by $2,045,624. The restatements to beginning fund balance or net position are summarized in the table below:

		Restatements - Correction of Error		
	Previously Reported	Capital Assets	Accounts Payable	Restated
Government-Wide				
Financial Statements				
Governmental Activities	$ 964,707,243	$ 2,045,624	$ (2,045,624)	$ 964,707,243
Fund Financial Statements				
Parks Project Capital Project Fund	$ -	$ -	$ (2,045,624)	$ (2,045,624)

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REQUIRED SUPPLEMENTARY INFORMATION

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City of Dublin
Required Supplementary Information
For the year ended June 30, 2025

1. DEFINED BENEFIT PENSION PLAN

A. Schedule of the City's Proportionate Share of the Net Pension Liability – Last 10 Years

Fiscal year:	2025	2024	2023	2022	2021
Measurement date:	6/30/2024	6/30/2023	6/30/2022	6/30/2021	6/30/2020
Proportion of the net pension liability	0.18677%	0.18255%	0.17861%	0.16280%	0.15646%
Proportionate share of the net pension liability	$ 22,650,689	$ 22,774,284	$ 20,630,516	$ 8,804,512	$ 17,023,464
Covered payroll	$ 13,216,926	$ 12,738,446	$ 11,245,216	$ 10,751,196	$ 10,591,772
Proportionate Share of the net pension liability as percentage of covered payroll	171.38%	172.31%	183.46%	81.89%	160.72%
Plan fiduciary net position as a percentage of the total pension liability	78.08%	76.21%	76.68%	88.29%	75.10%

Fiscal year:	2020	2019	2018	2017	2016
Measurement date:	6/30/2019	6/30/2018	6/30/2017	6/30/2016	6/30/2015
Proportion of the net pension liability	0.15132%	0.14569%	0.14518%	0.15006%	0.14788%
Proportionate share of the net pension liability	$ 15,505,908	$ 14,038,811	$ 14,398,145	$ 12,984,969	$ 10,150,590
Covered payroll	$ 10,124,753	$ 9,753,107	$ 10,443,838	$ 9,268,029	$ 8,463,027
Proportionate Share of the net pension liability as percentage of covered payroll	153.15%	143.94%	137.86%	140.10%	119.94%
Plan fiduciary net position as a percentage of the total pension liability	75.26%	75.26%	73.31%	74.06%	78.40%

Notes to Schedule:

The CalPERS discount rate was increased from 7.5% to 7.65% in fiscal year 2016, decreased from 7.65% to 7.15% in fiscal year 2018, and then decreased from 7.15% to 6.9% in fiscal year 2023.

The CalPERS mortality assumptions were adjusted in fiscal year 2019.

1. DEFINED BENEFIT PENSION PLAN, Continued

B. Schedule of Contributions – Last 10 Years

Fiscal year	2025	2024	2023	2022	2021
Contractually required contribution (actuarially determined)	$ 2,604,778	$ 2,240,690	$ 2,194,205	$ 1,928,720	$ 1,712,167
Contribution in relation to the actuarially determined contributions	(2,604,778)	(2,240,690)	(2,194,205)	(1,928,720)	(1,712,167)
Contribution deficiency (excess)	$ -	$ -	$ -	$ -	$ -
Covered payroll	$ 13,617,556	$ 13,216,926	$ 12,738,446	$ 11,245,216	$ 10,751,196
Contributions as a percentage of covered payroll	19.13%	16.95%	17.23%	17.15%	15.93%

Fiscal year	2020	2019	2018	2017	2016
Contractually required contribution (actuarially determined)	$ 1,522,330	$ 1,241,065	$ 1,018,096	$ 988,634	$ 869,497
Contribution in relation to the actuarially determined contributions	(1,522,330)	(1,241,065)	(1,018,096)	(1,738,634)	(869,497)
Contribution deficiency (excess)	$ -	$ -	$ -	$ (750,000)	$ -
Covered payroll	$ 10,591,772	$ 10,124,753	$ 9,753,107	$ 10,443,838	$ 9,268,029
Contributions as a percentage of covered payroll	14.37%	12.26%	10.44%	26.79%	22.41%

Note to Schedule

Methods and assumptions used to determine contribution rates:

Fiscal year:	2025	2024	2023	2022	2021	2020	2019	2018	2017	2016
Valuation date :	6/30/2022	6/30/2021	6/30/2020	6/30/2019	6/30/2018	6/30/2017	6/30/2016	6/30/2015	6/30/2014	6/30/2013
Actuarial cost method:	Entry Age	Entry Age	Entry Age	Entry Age	Entry Age	Entry Age	Entry Age	Entry Age	Entry Age	Entry Age
Amortization method:	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)
Assets valuation method:	Market Value	Market Value	Market Value	Market Value	Market Value	Market Value	Market Value	Market Value	Market Value	Market Value
Inflation:	2.30%	2.30%	2.50%	2.50%	2.50%	2.63%	2.75%	2.75%	2.75%	2.75%
Salary increases:	(2)	(2)	(2)	(2)	(2)	(2)	(2)	(2)	(2)	(2)
Investment rate of return:	6.80%	6.80%	7.00%	7.00%	7.00%	7.25%	7.375%	7.50%	7.50%	7.50%
Retirement age:	(3)	(3)	(3)	(3)	(3)	(3)	(3)	(3)	(3)	(3)
Mortality:	(4)	(4)	(4)	(4)	(4)	(4)	(4)	(4)	(4)	(4)

(1) Level percentage of payroll, closed

(2) Depending on age, service, and type of employment

(3) 50 for all plans, with the exception of 52 for Miscellaneous PEPRA 2%@62

(4) Mortality assumptions are based on mortality rates resulting from the most recent CalPERS Experience Study adopted by the CalPERS Board.

2. OTHER POST EMPLOYMENT BENEFITS (OPEB)

A. City Retiree Health Plan - Schedule of Changes in Net OPEB Liability and Related Ratios During the Measurement Period – Last 10 Years [(1)]

Measurement Period	2024	2023	2022	2021	2020	2019	2018	2017
Total OPEB Liability								
Service Cost	$ 518,069	$ 564,680	$ 483,571	$ 895,299	$ 869,222	$ 843,905	$ 852,382	$ 827,000
Interest on the total OPEB liability	1,097,763	1,147,181	1,158,191	1,164,147	1,103,053	1,169,182	1,099,559	1,032,000
Differences between expected and actual experience	2,048,651	(1,063,544)	-	(775,744)	-	(1,450,926)	-	-
Changes of assumptions	(1,594,479)	(77,341)	1,459,903	307,694	-	(716,501)	-	-
Benefit payments	(1,268,615)	(1,201,325)	(1,185,363)	(1,065,659)	(976,033)	(882,052)	(776,911)	(805,000)
Net change in total OPEB liability	801,389	(630,349)	1,916,302	525,737	996,242	(1,036,392)	1,175,030	1,054,000
Total OPEB liability - beginning	20,075,570	20,705,919	18,789,617	18,263,880	17,267,638	18,304,030	17,129,000	16,075,000
Total OPEB liability - ending (a)	$ 20,876,959	$ 20,075,570	$ 20,705,919	$ 18,789,617	$ 18,263,880	$ 17,267,638	$ 18,304,030	$ 17,129,000
Plan Fiduciary Net Position								
Contributions - employer	$ 305,089	$ 284,727	$ 252,514	$ 411,587	$ 1,116,396	$ 1,073,623	$ 1,588,507	$ 1,878,000
Net investment income	1,919,023	839,987	(3,327,511)	6,149,340	763,014	1,244,479	1,431,381	1,665,000
Benefit payments	(1,268,615)	(1,201,325)	(1,185,363)	(1,065,659)	(976,033)	(882,052)	(776,911)	(805,000)
Administrative expense	(7,561)	(6,756)	(7,026)	(8,444)	(10,512)	(6,155)	(33,206)	(8,000)
Net change in plan fiduciary net position	947,936	(83,367)	(4,267,386)	5,486,824	892,865	1,429,895	2,209,771	2,730,000
Plan fiduciary net position - beginning	23,487,602	23,570,969	27,838,355	22,351,531	21,458,666	20,028,771	17,819,000	15,089,000
Plan fiduciary net position - ending (b)	$ 24,435,538	$ 23,487,602	$ 23,570,969	$ 27,838,355	$ 22,351,531	$ 21,458,666	$ 20,028,771	$ 17,819,000
Net OPEB liability/(asset) - ending (a) - (b)	$ (3,558,579)	$ (3,412,032)	$ (2,865,050)	$ (9,048,738)	$ (4,087,651)	$ (4,191,028)	$ (1,724,741)	$ (690,000)
Plan fiduciary net position as a percentage of the total OPEB liability	117.0%	117.0%	113.8%	148.2%	122.4%	124.3%	109.4%	104.0%
Covered-employee payroll	$ 13,223,301	$ 12,640,215	$ 11,706,708	$ 10,751,196	$ 10,533,380	$ 10,037,794	$ 9,997,000	$ 10,431,000
Net OPEB liability as a percentage of covered-employee payroll	-26.9%	-27.0%	-24.5%	-84.2%	-38.8%	-41.8%	-17.3%	-6.6%

(1) Fiscal year 2018 was the 1st year of implementation.

2. OTHER POST EMPLOYMENT BENEFITS (OPEB), Continued

B. Schedule of City Retiree Health Plan Contributions – Last 10 Years [1]

Fiscal Year Ended June 30	2025	2024	2023	2022	2021	2020	2019	2018
Actuarially Determined Contribution (ADC)	$ 331,531	$ -	$ -	$ -	$ 122,000	$ 138,000	$ 851,000	$ 861,000
Contributions in relation to the ADC	(331,531)	(305,089)	(284,727)	(252,514)	(411,587)	(1,116,396)	(1,075,930)	(1,589,000)
Contribution deficiency (excess)	-	(305,089)	(284,727)	(252,514)	(289,587)	(978,396)	(224,930)	(728,000)
Covered-employee payroll	$ 13,071,074	$ 13,223,301	$ 12,640,215	$ 11,706,708	$ 10,751,196	$ 10,533,380	$ 10,037,794	$ 9,997,000
Contributions as a percentage of covered-employee payroll	2.54%	2.31%	2.25%	2.16%	3.83%	10.60%	10.72%	15.89%

[1] Fiscal year 2018 was the 1st year of implementation.

Notes to Schedule - assumptions to develop Actuarially Determined Contributions

Valuation date	6/30/2023	6/30/2021	6/30/2019	6/30/2017
Actuarial cost method	Entry Age Normal	Entry Age Normal	Entry Age Normal	Entry Age Normal
Amortization method	Level Dollar	Level Dollar	Level % of pay	Level % of pay
Amortization period	30 yrs remain	30 yrs remain	8 yrs remain / 9 yrs remain	10 yrs remain / 11 yrs remain
Asset valuation method	Market Value	Market Value	Actuarial Value	Actuarial Value
Inflation	2.50%	2.50%	2.75%	2.75%
Healthcare cost trend rates	6.5% in 2025 to 3.9% by 2075	5.7% in 2022 fluctuating down to 4.0% by 2076	Non-Medicare - 7.25% and Medicare 6.3% for 2021, both decreasing to ultimate 4% rate	Non-Medicare - 7.5% and Medicare 6.5% for 2019, both decreasing to ultimate 4% rate
Salary increases	3.00%	3.00%	3.00%	3.00%
Investment rate of return	5.50%	6.10%	6.25%	6.25%
Retirement age	From 50 to 75	From 50 to 75	From 50 to 75	From 50 to 75
Mortality	CalPERS 2021 Experience Study	CalPERS 2017 Experience Study	CalPERS 1997-2015 Experience Study	CalPERS 1997-2011 Experience Study
Mortality improvement	MacLeod Watts Scale 2022	MacLeod Watts Scale 2022	Scale MP-2019	Scale MP-2017

SUPPLEMENTARY INFORMATION

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City of Dublin
Schedule of Budget Versus Actual Revenues By Sources
General Fund
For the year ended June 30, 2025

	Budgeted Amounts		Actual	Variance with Final Budget Positive
	Original	Final	Amounts	(Negative)
Property taxes	$ 63,225,641	$ 63,225,641	$ 63,838,672	$ 613,031
Sales tax	30,161,365	30,161,365	28,822,420	(1,338,945)
Other taxes	8,695,000	8,695,000	8,856,335	161,335
Intergovernmental	300,000	300,000	540,580	240,580
Licenses and permits	311,300	311,300	344,825	33,525
Charges for services:				
General government	2,015,107	2,015,107	2,083,226	68,119
Police	33,750	33,750	65,126	31,376
Fire	689,410	689,410	2,234,999	1,545,589
Public works and transportation	43,320	43,320	66,583	23,263
Parks and community services	4,590,111	4,657,215	4,218,830	(438,385)
Community development	1,005	1,005	1,206	201
Investment income (loss):	5,622,800	9,622,800	11,163,694	1,540,894
Use of property	2,223,573	2,223,573	2,159,045	(64,528)
Unrealized gain/(loss) on investment	-	-	9,181,038	9,181,038
Fines and forfeitures	67,400	67,400	53,168	(14,232)
Development revenue	7,731,163	9,085,883	10,366,065	1,280,182
Other revenues	2,556,358	2,867,871	5,692,813	2,824,942
Total revenues	$ 128,267,303	$ 134,000,640	$ 149,688,625	$ 15,687,985

City of Dublin
Schedule of Budget Versus Actual Departmental Expenditures
General Fund
For the year ended June 30, 2025

	Budgeted Amounts		Actual	Variance with Final Budget Positive
	Original	Final	Amounts	(Negative)
General government:				
City council	$ 689,028	$ 706,509	$ 510,139	$ 196,370
City manager	2,447,464	2,447,464	1,966,426	481,038
City clerk	914,321	930,937	698,082	232,855
Election	330,050	544,955	327,813	217,142
Human resources	1,000,503	1,045,223	1,011,928	33,295
Insurance	4,360,601	4,510,940	3,939,117	571,823
Finance	2,417,776	2,461,793	2,153,480	308,313
Non-departmental	1,067,500	1,091,874	821,014	270,860
Disaster preparedness	307,769	369,906	97,707	272,199
Crossing guards	404,055	408,666	396,745	11,921
Animal control	321,605	321,605	276,394	45,211
Community TV	136,127	156,127	140,218	15,909
Communications	674,728	676,985	555,772	121,213
Economic development	920,320	1,130,783	843,874	286,909
Human services	177,400	177,400	102,808	74,592
Library services	1,130,651	1,137,851	1,069,962	67,889
Dougherty Regional Fire Authority	505,073	505,073	471,230	33,843
Sub-total	17,804,971	18,624,091	15,382,709	3,241,382
Police:				
Police operations	26,794,925	26,794,925	27,332,403	(537,478)
Police operations support	3,170,002	3,374,042	2,549,157	824,885
Sub-total	29,964,927	30,168,967	29,881,560	287,407
Fire:				
Fire operations	18,101,287	18,101,287	17,952,559	148,728
Fire prevention	582,967	582,967	548,817	34,150
Fire station maintenance	339,094	335,910	291,286	44,624
Sub-total	19,023,348	19,020,164	18,792,662	227,502
Public works:				
Maintenance	17,007,935	17,265,873	15,628,229	1,637,644
Engineering	4,433,609	5,303,416	4,054,515	1,248,901
Public works administration	2,060,594	2,093,689	1,831,673	262,016
Environmental services	987,790	1,507,124	845,191	661,933
Sub-total	24,489,928	26,170,102	22,359,608	3,810,494

City of Dublin
Schedule of Budget Versus Actual Departmental Expenditures (Continued)
General Fund
For the year ended June 30, 2025

	Budgeted Amounts		Actual	Variance with Final Budget Positive
	Original	Final	Amounts	(Negative)
Parks and community services:				
Cultural and special events	1,046,537	1,052,792	945,794	106,998
Heritage Center and programs	439,252	442,006	325,962	116,044
Parks and community services administration	2,183,323	2,266,874	1,796,369	470,505
Shannon Center and programs	1,415,838	1,420,839	1,219,267	201,572
Stager and other facility operations	1,338,829	1,355,456	1,130,766	224,690
Senior Center and programs	749,376	749,376	651,900	97,476
The Wave and programs	2,606,804	2,609,556	2,357,070	252,486
Arts Center and programs	762,400	762,400	533,913	228,487
Sub-total	10,542,359	10,659,299	8,961,041	1,698,258
Community development:				
Planning	2,137,286	2,182,427	1,644,885	537,542
Building and safety	4,023,580	4,223,580	3,650,804	572,776
Sub-total	6,160,866	6,406,007	5,295,689	1,110,318
Debt service:				
Principal	710,000	710,000	710,000	-
Interest and fiscal charges	624,650	624,650	624,650	-
Sub-total	1,334,650	1,334,650	1,334,650	-
Total current expenditures	109,321,049	112,383,280	102,007,919	10,375,361
Total expenditures	$ 109,321,049	$ 112,383,280	$ 102,007,919	$ 10,375,361

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BUDGETED MAJOR GOVERNMENTAL FUNDS OTHER THAN GENERAL FUND AND SPECIAL REVENUE FUNDS

The General Improvements Projects Capital Projects Fund - is used to manage the programming of funds and activities associated with major Capital Improvements Projects. The fund accumulates resources for capital expenditures and utilizes those resources to support projects that are general in nature and are not Streets, Parks, or Community Improvements Projects.

The Parks Projects Capital Projects Fund - is used to manage the programming of funds and activities associated with major Capital Improvements Projects. The fund accumulates resources for capital expenditures and utilizes those resources to support projects that would construct, improve, or enhance the City's parks and facilities.

The Streets Projects Capital Projects Fund - is used to manage the programming of fund and activities associated with major Capital Improvements Projects. The fund accumulates resources for capital expenditures and utilizes those resources to support projects that would construct, improve, or enhance the City's trails, highways, streets, roads, bridges, as well as street lighting and drain systems.

The Public Art Capital Projects Fund - The Public Art Fund was created following the adoption of Dublin Municipal Code 8.58 "Public Art Program Contribution." The purpose of the adoption of the ordinance, and Public Art Fund fund is to: promote the public interest and general welfare through the acquisition, installation, maintenance and promotion of public art; establish requirements and procedures for developer contributions to public art; provide funding to support the acquisition, installation, maintenance and promotion of public art; and implement the goals of the Public Art Master Plan.

Bi-Annually Staff identifies and develops Public Art projects that will be funded utilizing the Public Art Fund. These projects are included in the City's Capital Improvement Program and subject to City Council approval. Since inception, the Public Art Fund has been funded entirely by developer contributions that are subject to the Public Art Program Contribution ordinance.

The Public Facilities Impact Fees Capital Projects Fund - is used to account for fees received from developers of properties, which can only be used for the design, development and construction of new public facilities within the City.

The Fire Impact Fees Capital Projects Fund - is used to account for impact fees received from developers of properties, which can only be used for the design, development and construction of fire capital expansion projects within the City.

The Traffic Impact Fees Capital Projects Fund - is used to account for impact fees received from developers of properties, which can only be used for the design, development and construction of street and highway projects which serve as part of the City's transportation network.

The Dublin Crossing Contribution Capital Projects Fund - accounts for community benefit payments specific to the Dublin Crossing Project, separate from any developer impact fees generated by the project.

City of Dublin
Schedule of Revenues, Expenditures and Changes in Fund Balance - Budget and Actual
General Improvement Projects Capital Projects Fund
For the year ended June 30, 2025

	Budgeted Amounts		Actual	Variance with Final Budget Positive
	Original	Final	Amounts	(Negative)
EXPENDITURES:				
Capital outlay:				
General improvements	$ 10,425,459	$ 27,024,192	$ 5,792,403	$ 21,231,789
Total expenditures	10,425,459	27,024,192	5,792,403	21,231,789
OTHER FINANCING SOURCES (USES):				
Transfers in	10,425,459	27,006,445	5,792,403	(21,214,042)
Total other financing sources (uses)	10,425,459	27,006,445	5,792,403	(21,214,042)
Net change in fund balance	$ -	$ (17,747)	-	$ 17,747
FUND BALANCE:				
Beginning of year			-	
End of year			$ -	

City of Dublin
Schedule of Revenues, Expenditures and Changes in Fund Balance - Budget and Actual
Parks Project Capital Projects Fund
For the year ended June 30, 2025

	Budgeted Amounts		Actual	Variance with Final Budget Positive
	Original	Final	Amounts	(Negative)
EXPENDITURES:				
Capital outlay:				
Parks	$ 1,943,185	$ 22,714,690	$ 10,388,342	$ 12,326,348
Total expenditures	1,943,185	22,714,690	10,388,342	12,326,348
OTHER FINANCING SOURCES (USES):				
Transfers in	1,943,185	22,714,690	12,433,966	(10,280,724)
Total other financing sources (uses)	1,943,185	22,714,690	12,433,966	(10,280,724)
Net change in fund balance	$ -	$ -	2,045,624	$ 2,045,624
FUND BALANCE:				
Beginning of year, as previously stated			-	
Restatements			(2,045,624)	
Beginning of year, as restated			(2,045,624)	
End of year			$ -	

City of Dublin
Schedule of Revenues, Expenditures and Changes in Fund Balance - Budget and Actual
Streets Projects Capital Projects Fund
For the year ended June 30, 2025

	Budgeted Amounts		Actual	Variance with Final Budget Positive
	Original	Final	Amounts	(Negative)
EXPENDITURES:				
Capital outlay:				
Streets	$ 9,950,578	$ 77,201,360	$ 14,686,001	$ 62,515,359
Total expenditures	9,950,578	77,201,360	14,686,001	62,515,359
OTHER FINANCING SOURCES (USES):				
Transfers in	9,950,578	77,201,360	14,686,001	(62,515,359)
Total other financing sources (uses)	9,950,578	77,201,360	14,686,001	(62,515,359)
Net change in fund balance	$ -	$ -	-	$ -
FUND BALANCE:				
Beginning of year			-	
End of year			$ -	

City of Dublin
Schedule of Revenues, Expenditures and Changes in Fund Balance - Budget and Actual
Public Art Capital Projects Fund
For the year ended June 30, 2025

	Budgeted Amounts		Actual	Variance with Final Budget Positive
	Original	Final	Amounts	(Negative)
EXPENDITURES:				
Capital outlay:				
Public art	$ 500,000	$ 1,826,566	$ 44,277	$ 1,782,289
Total expenditures	500,000	1,826,566	44,277	1,782,289
OTHER FINANCING SOURCES (USES):				
Transfers in	500,000	1,826,566	44,277	(1,782,289)
Total other financing sources (uses)	500,000	1,826,566	44,277	(1,782,289)
Net change in fund balance	$ -	$ -	-	$ -
FUND BALANCE:				
Beginning of year			-	
End of year			$ -	

City of Dublin
Schedule of Revenues, Expenditures and Changes in Fund Balance - Budget and Actual
Public Facilities Impact Fees Capital Projects Fund
For the year ended June 30, 2025

	Budgeted Amounts		Actual	Variance with Final Budget Positive
	Original	Final	Amounts	(Negative)
REVENUES:				
Interest	$ 637,550	$ 637,550	$ 1,375,307	$ 737,757
Development revenue	486,893	486,893	3,050,276	2,563,383
Total revenues	1,124,443	1,124,443	4,425,583	3,301,140
OTHER FINANCING SOURCES (USES):				
Transfers out	(1,563,505)	(18,395,612)	(11,545,330)	6,850,282
Total other financing sources (uses)	(1,563,505)	(18,395,612)	(11,545,330)	6,850,282
Net change in fund balance	$ (439,062)	$ (17,271,169)	(7,119,747)	$ 10,151,422
FUND BALANCE:				
Beginning of year			12,005,798	
End of year			$ 4,886,051	

City of Dublin
Schedule of Revenues, Expenditures and Changes in Fund Balance - Budget and Actual
Fire Impact Fees Capital Projects Fund
For the year ended June 30, 2025

	Budgeted Amounts		Actual	Variance with Final Budget Positive
	Original	Final	Amounts	(Negative)
REVENUES:				
Interest	$ 1,000	$ 1,000	$ 7,640	$ 6,640
Development revenue	26,712	26,712	82,227	55,515
Total revenues	27,712	27,712	89,867	62,155
EXPENDITURES:				
Current:				
General government	50,000	50,000	-	50,000
Total expenditures	50,000	50,000	-	50,000
REVENUES OVER (UNDER) EXPENDITURES	(22,288)	(22,288)	89,867	112,155
Net change in fund balance	$ (22,288)	$ (22,288)	89,867	$ 112,155
FUND BALANCE:				
Beginning of year			178,376	
End of year			$ 268,243	

City of Dublin
Schedule of Revenues, Expenditures and Changes in Fund Balance - Budget and Actual
Traffic Impact Fees Capital Projects Fund
For the year ended June 30, 2025

	Budgeted Amounts		Actual	Variance with Final Budget Positive
	Original	Final	Amounts	(Negative)
REVENUES:				
Interest	$ 161,000	$ 161,000	$ 1,044,732	$ 883,732
Development revenue	300,816	300,816	2,906,697	2,605,881
Total revenues	461,816	461,816	3,951,429	3,489,613
EXPENDITURES:				
Current:				
General government	60,000	77,389	17,347	60,042
Public works and transportation	-	-	260	(260)
Total expenditures	60,000	77,389	17,607	59,782
REVENUES OVER (UNDER) EXPENDITURES	401,816	384,427	3,933,822	3,549,395
OTHER FINANCING SOURCES (USES):				
Transfers out	(816,320)	(23,320,140)	(2,531,258)	20,788,882
Total other financing sources (uses)	(816,320)	(23,320,140)	(2,531,258)	20,788,882
Net change in fund balance	$ (414,504)	$ (22,935,713)	1,402,564	$ 24,338,277
FUND BALANCE:				
Beginning of year			31,530,762	
End of year			$ 32,933,326	

City of Dublin
Schedule of Revenues, Expenditures and Changes in Fund Balance - Budget and Actual
Dublin Crossing Contribution Capital Project Fund
For the year ended June 30, 2025

	Budgeted Amounts		Actual	Variance with Final Budget Positive
	Original	Final	Amounts	(Negative)
REVENUES:				
Interest	$ 200,000	$ 200,000	$ 442,324	$ 242,324
Total revenues	200,000	200,000	442,324	242,324
OTHER FINANCING SOURCES (USES):				
Transfers out	-	(200,000)	(200,000)	-
Total other financing sources (uses)	-	(200,000)	(200,000)	-
Net change in fund balance	$ 200,000	$ -	242,324	$ 242,324
FUND BALANCE:				
Beginning of year			12,401,269	
End of year			$ 12,643,593	

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NON-MAJOR GOVERNMENTAL FUNDS

Special Revenue Funds are used to account for the proceeds of specific revenue sources (other than major capital projects) that are legally restricted to expenditures for specific purposes.

SPECIAL REVENUE FUNDS

Public Safety:

Special Criminal Activity established to account for receipt of funds derived from asset forfeitures.

Vehicle Abatement established to account for the use of funds received from vehicle registration of Dublin residents for the towing of abandoned vehicles in city limits.

Supplemental Law Enforcement (SLES/COPS) established to account for police expenditures funded by a State grant.

Traffic Safety established to account for the receipt of traffic fines and traffic safety expenditures.

Emergency Medical Services (EMS) established to account for excise taxes received to fund the costs of providing Emergency Medical Services.

Enforcement Grants established to account for miscellaneous grants received for police expenditures not reported in the above funds.

Transportation:

State Gas Tax established to account for the receipt of state gasoline taxes and expenditures.

SAFETEA-LU established to account for the revenue received from the U.S. Department of Transportation under the Safe, Accountable, Flexible, Efficient Transportation Equity Act: A Legal for Users fund.

Measure B Sales Tax - Local Streets established to account for an Alameda County voter sales tax used for improvements on streets and roads.

Measure B Sales Tax - Bike/Pedestrian established to account for an Alameda County voter approved increase in sales tax used for bike and pedestrian related projects.

Measure B Grants established to account for transportation projects financed by grants, funded by an Alameda County voter approved increase in sales tax.

Measure BB Sales Tax - Streets and Roads established to account for an Alameda County voter approved increase in sales tax used for improvements on streets and roads.

Measure BB Sales Tax - Bike/Pedestrian established to account for Alameda County voter approved increase in sales tax used for bike and pedestrian related projects.

Measure BB Grants Fund - established to account for Alameda County Transportation Commission (ACTC) discretionary funding (versus direct funding) from 2014 voter-approved increase in sales tax used for improvements on bike and pedestrian projects.

Transportation Fund for Clean Air (TFCA) established to account for a portion of vehicle registration fee used for achieving the reduction of motor vehicle emissions.

Road Maintenance & Rehabilitation Account (RMRA) established to account for Senate Bill 1 that increases gasoline and diesel taxes and vehicle registration fees to fund for basic road maintenance, rehabilitation, and critical safety projects on local streets and roads.

SPECIAL REVENUE FUNDS, Continued

ACTC Vehicle Registration Fee established to account for an Alameda County Transportation Commission (ACTC) voter approved increase in vehicle registration fee that is distributed by ACTC to be used for street road system maintenance.

TDA established to account for the financial activities associated with allocations funded by the State of California Transportation Development Act (TDA) for the Pedestrian/Bicycle Projects.

Environmental:

Garbage/Recycling established to account for the following activities:

Measure D Recycling established to account for the use of funds received which are levied by the County pursuant to a charter amendment and are provided for recycling and related activities. This fund also accounts for other locally derived funds for recycling related activities.

Garbage Service established to account for the use of funds received which are levied by the county on behalf of the City for garbage pitch-up and removal and recycling services.

Local Recycling established to account for locally derived funds collected for a commercial organic and recycling program and activities retained by the City at the end of the franchise held by Waste Management Inc. These funds are independent of the funds distributed by Stop Waste pursuant to the Alameda County Recycling Measure.

AVI Economic Benefit/business Assistance Program established to account for the grant received from Amador Valley Industry and to provide business owners funding for eligible environmental related improvements.

Storm Water Management established to account for the following activities:

Storm Water Management established to account for the funds received from the State and designated specifically for the use of storm water related activities.

Village Parkway Storm Water Management established to account for funds designated for management of the Village Parkway area storm water units.

Box Culvert established to account for the funds designated for the maintenance and repairs of box culvert in the East Dublin area.

Parks, Cultural, and Arts:

Public Art established to account for the fees received from developers of properties, which can only be used for the purchase design, development, and construction of Public Art projects within the City of Dublin.

Miscellaneous Special Revenue established to account for the following activities:

Cable TV Facilities established to account for Cable TV Facilities fees collected from Cable Television providers and passed through to the City for local cable television as allowed under State and Federal franchising laws.

Noise Mitigation established to account for the fees received from developers of properties, which can only be used for the noise mitigation measures.

SPECIAL REVENUE FUNDS, Continued

Citywide Events (Customer Service) Fund established to account for event ticket sales and donations, to be spent on special events citywide.

Community Development Block Grant (CDBG) used to account for grants and expenditures related to Community Development Block Grants received.

HCD Housing Related Parks Grant established to account for a Housing-Related Park (HRP) Grant funding from the Department of Housing and Community Development pursuant to the Housing and Emergency Shelter Trust Fund Act of 2006 (Proposition IC.)

State Grant Park used to account for local assistance grant funding from the State for park constructions.

Building Homes and Jobs Act established to account for funding from California Department of Housing and Community Development (HCD) to increase the affordable housing stock in California.

Tri-Valley Transportation Commission established to account for funding from Tri-Valley Transportation Commission for capital projects.

State Housing Grant established to account for Local Action Planning Grants (Leap) grants allocated by the State Housing and Community Development Department for the preparation and adoption of planning documents and process improvements that accelerate housing production and facilitate compliance to implement the sith-cycle Regional Housing Needs Assessment.

Federal COVID-19 Financial Assistance established to account for emergency funding from the federal awarding agencies with options for administrative relief to be used at the discretion of the federal awarding agency in response to the COVID-19 pandemic.

The American Rescue Plan Act Fund is used to account for funds authorized under the Federal American Recovery Plan Act (ARPA) to cover the costs of COVID-19 response as well as for making any necessary investments in infrastructure.

Measure RR - Safe Routes to BART is used to account for funds allocated by Bay Area Rapid Transit (BART) for using voter approved Measure RR capital fund to help local agencies improve access for BART customers travelling to BART stations by walking or biking.

Maintenance Districts established to account for revenue and related expenditures of lighting and landscape districts.

Federal Grants - General accounts for revenue and related expenditures of federal grants.

County Grants - General accounts for revenue and related expenditures of county grants.

Capital Project Funds are used to account for financial resources used for the acquisition and construction of capital projects.

CAPITAL PROJECT FUNDS

Energy Improvement Lease Revenue Bond Fund accounts for the funds received from the City's lease revenue bond for energy improvements and related expenditures.

City of Dublin
Combining Balance Sheet
Governmental Funds
June 30, 2025

	Special Revenue Funds				
	Special Criminal Activity	Vehicle Abatement	Supplemental Law Enforcement	Traffic Safety	Emergency Medical Services
ASSETS					
Cash and investments	$ 778,768	$ 450,971	$ 518,805	$ 148,420	$ 185,110
Accounts receivable	-	-	-	6,954	1,155
Notes receivable	-	-	-	-	-
Prepaids	-	-	-	-	-
Total assets	$ 778,768	$ 450,971	$ 518,805	$ 155,374	$ 186,265
LIABILITIES, DEFERRED INFLOWS OF RESOURCES AND FUND BALANCES					
Liabilities:					
Accounts payable	$ 512	$ -	$ -	$ 2,629	$ -
Accrued wages and other payroll liabilities	-	-	-	-	-
Deposits payable	206,406	-	-	-	-
Contract retention payable	-	-	-	-	-
Unearned revenue	-	-	-	-	-
Due to other funds	-	-	-	-	-
Total liabilities	206,918	-	-	2,629	-
Deferred inflows of resources:					
Unavailable revenue - accounts receivable	-	-	-	-	-
Total deferred inflows of resources	-	-	-	-	-
Fund Balances:					
Nonspendable	-	-	-	-	-
Restricted:					
Public safety programs	571,850	450,971	518,805	152,745	186,265
Street maintenance and construction	-	-	-	-	-
Health and welfare programs	-	-	-	-	-
Culture and leisure	-	-	-	-	-
Capital improvement projects	-	-	-	-	-
Unassigned	-	-	-	-	-
Total fund balances	571,850	450,971	518,805	152,745	186,265
Total liabilities, deferred inflows of resources, and fund balances	$ 778,768	$ 450,971	$ 518,805	$ 155,374	$ 186,265

City of Dublin
Combining Balance Sheet (Continued)
Governmental Funds
June 30, 2025

	Special Revenue Funds				
	Enforcement Grants	State Gas Tax	SAFETEA-LU	Measure B Sales Tax Local Streets	Measure B Sales Tax Bike/Pedestrian
ASSETS					
Cash and investments	$ 177,945	$ 3,723,044	$ -	$ -	$ 1,015
Accounts receivable	4,913	175,449	-	-	-
Notes receivable	-	-	-	-	-
Prepaids	-	-	-	-	-
Total assets	$ 182,858	$ 3,898,493	$ -	$ -	$ 1,015
LIABILITIES, DEFERRED INFLOWS OF RESOURCES AND FUND BALANCES					
Liabilities:					
Accounts payable	$ 68	$ 550,002	$ -	$ -	$ -
Accrued wages and other payroll liabilities	-	-	-	-	-
Deposits payable	-	-	-	-	-
Contract retention payable	-	2,054	-	-	-
Unearned revenue	-	-	-	-	-
Due to other funds	-	-	-	-	-
Total liabilities	68	552,056	-	-	-
Deferred inflows of resources:					
Unavailable revenue - accounts receivable	-	-	-	-	-
Total deferred inflows of resources	-	-	-	-	-
Fund Balances:					
Nonspendable	-	-	-	-	-
Restricted:					
Public safety programs	182,790	-	-	-	-
Street maintenance and construction	-	3,346,437	-	-	1,015
Health and welfare programs	-	-	-	-	-
Culture and leisure	-	-	-	-	-
Capital improvement projects	-	-	-	-	-
Unassigned	-	-	-	-	-
Total fund balances	182,790	3,346,437	-	-	1,015
Total liabilities, deferred inflows of resources, and fund balances	$ 182,858	$ 3,898,493	$ -	$ -	$ 1,015

City of Dublin
Combining Balance Sheet (Continued)
Governmental Funds
June 30, 2025

	Special Revenue Funds				
	Measure B Grants	Measure BB Sales Tax Streets and Roads	Measure BB Sales Tax Bike/Pedestrian	Measure BB Grants	Transportation for Clean Air (TFCA)
ASSETS					
Cash and investments	$ 204,683	$ 2,709,834	$ 83,523	$ -	$ -
Accounts receivable	-	253,826	86,419	102,198	8,293
Notes receivable	-	-	-	-	-
Prepaids	-	-	-	-	-
Total assets	$ 204,683	$ 2,963,660	$ 169,942	$ 102,198	$ 8,293
LIABILITIES, DEFERRED INFLOWS OF RESOURCES AND FUND BALANCES					
Liabilities:					
Accounts payable	$ -	$ -	$ -	$ -	$ -
Accrued wages and other payroll liabilities	-	-	-	-	-
Deposits payable	-	-	-	-	-
Contract retention payable	-	-	-	-	-
Unearned revenue	-	-	-	-	-
Due to other funds	-	-	-	88,579	8,293
Total liabilities	-	-	-	88,579	8,293
Deferred inflows of resources:					
Unavailable revenue - accounts receivable	-	-	-	88,579	8,293
Total deferred inflows of resources	-	-	-	88,579	8,293
Fund Balances:					
Nonspendable	-	-	-	-	-
Restricted:					
Public safety programs	-	-	-	-	-
Street maintenance and construction	204,683	2,963,660	169,942	-	-
Health and welfare programs	-	-	-	-	-
Culture and leisure	-	-	-	-	-
Capital improvement projects	-	-	-	-	-
Unassigned	-	-	-	(74,960)	(8,293)
Total fund balances	204,683	2,963,660	169,942	(74,960)	(8,293)
Total liabilities, deferred inflows of resources, and fund balances	$ 204,683	$ 2,963,660	$ 169,942	$ 102,198	$ 8,293

City of Dublin
Combining Balance Sheet (Continued)
Governmental Funds
June 30, 2025

	Special Revenue Funds				
	Road Maint & Rehab Account (RMRA)	ACTC Vehicle Registration Fee	TDA	Garbage/ Recycling	AVI Economic Benefit/Business Assistance Program
ASSETS					
Cash and investments	$ 1,926,984	$ 183,879	$ 25,638	$ 5,259,519	$ 512,689
Accounts receivable	358,061	59,689	-	106,889	-
Notes receivable	-	-	-	-	9,997
Prepaids	-	-	-	-	-
Total assets	$ 2,285,045	$ 243,568	$ 25,638	$ 5,366,408	$ 522,686
LIABILITIES, DEFERRED INFLOWS OF RESOURCES AND FUND BALANCES					
Liabilities:					
Accounts payable	$ -	$ -	$ -	$ 4,497,979	$ -
Accrued wages and other payroll liabilities	-	-	-	3,806	-
Deposits payable	-	-	-	-	-
Contract retention payable	-	-	-	-	-
Unearned revenue	-	-	-	-	-
Due to other funds	-	-	-	-	-
Total liabilities	-	-	-	4,501,785	-
Deferred inflows of resources:					
Unavailable revenue - accounts receivable	-	-	-	-	-
Total deferred inflows of resources	-	-	-	-	-
Fund Balances:					
Nonspendable	-	-	-	-	-
Restricted:					
Public safety programs	-	-	-	-	-
Street maintenance and construction	2,285,045	243,568	25,638	-	-
Health and welfare programs	-	-	-	864,623	-
Culture and leisure	-	-	-	-	522,686
Capital improvement projects	-	-	-	-	-
Unassigned	-	-	-	-	-
Total fund balances	2,285,045	243,568	25,638	864,623	522,686
Total liabilities, deferred inflows of resources, and fund balances	$ 2,285,045	$ 243,568	$ 25,638	$ 5,366,408	$ 522,686

City of Dublin
Combining Balance Sheet (Continued)
Governmental Funds
June 30, 2025

	Special Revenue Funds				
	Storm Water Management	Box Culvert	Public Art	Miscellaneous Special Revenue	Community Development Block Grant
ASSETS					
Cash and investments	$ 238,779	$ 433,884	$ 3,567,927	$ 714,928	$ -
Accounts receivable	-	-	-	22,040	33,798
Notes receivable	-	-	-	-	-
Prepaids	-	-	-	-	-
Total assets	$ 238,779	$ 433,884	$ 3,567,927	$ 736,968	$ 33,798
LIABILITIES, DEFERRED INFLOWS OF RESOURCES AND FUND BALANCES					
Liabilities:					
Accounts payable	$ 8,540	$ -	$ 3,250	$ -	$ 13,267
Accrued wages and other payroll liabilities	-	-	-	-	-
Deposits payable	-	-	-	3,825	-
Contract retention payable	-	-	-	-	-
Unearned revenue	-	-	-	-	-
Due to other funds	-	-	-	-	10,243
Total liabilities	8,540	-	3,250	3,825	23,510
Deferred inflows of resources:					
Unavailable revenue - accounts receivable	-	-	-	-	-
Total deferred inflows of resources	-	-	-	-	-
Fund Balances:					
Nonspendable	-	-	-	-	-
Restricted:					
Public safety programs	-	-	-	-	-
Street maintenance and construction	230,239	433,884	-	-	-
Health and welfare programs	-	-	-	733,143	10,288
Culture and leisure	-	-	-		-
Capital improvement projects	-	-	3,564,677	-	-
Unassigned	-	-	-	-	-
Total fund balances	230,239	433,884	3,564,677	733,143	10,288
Total liabilities, deferred inflows of resources, and fund balances	$ 238,779	$ 433,884	$ 3,567,927	$ 736,968	$ 33,798

City of Dublin
Combining Balance Sheet (Continued)
Governmental Funds
June 30, 2025

	Special Revenue Funds				
	State Grant Park	Building Homes and Jobs Act	Tri-Valley Transportation Commission	Federal COVID-19 Financial Assistance	American Rescue Plan Act
ASSETS					
Cash and investments	$ -	$ -	$ 1,859,156	$ 10,081	$ 1,900,771
Accounts receivable	2,294,000	13,410	-	-	-
Notes receivable	-	-	-	-	-
Prepaids	-	-	-	-	11,667
Total assets	$ 2,294,000	$ 13,410	$ 1,859,156	$ 10,081	$ 1,912,438
LIABILITIES, DEFERRED INFLOWS OF RESOURCES AND FUND BALANCES					
Liabilities:					
Accounts payable	$ -	$ -	$ -	$ -	$ 303,133
Accrued wages and other payroll liabilities	-	-	-	-	407
Deposits payable	-	-	-	-	-
Contract retention payable	-	-	-	-	-
Unearned revenue	-	-	1,450,000	-	1,608,898
Due to other funds	2,294,000	13,410	-	-	-
Total liabilities	2,294,000	13,410	1,450,000	-	1,912,438
Deferred inflows of resources:					
Unavailable revenue - accounts receivable	2,294,000	13,410	-	-	-
Total deferred inflows of resources	2,294,000	13,410	-	-	-
Fund Balances:					
Nonspendable	-	-	-	-	11,667
Restricted:					
Public safety programs	-	-	-	-	-
Street maintenance and construction	-	-	409,156	-	-
Health and welfare programs	-	-	-	10,081	-
Culture and leisure	-	-	-	-	-
Capital improvement projects	-	-	-	-	-
Unassigned	(2,294,000)	(13,410)	-	-	(11,667)
Total fund balances	(2,294,000)	(13,410)	409,156	10,081	-
Total liabilities, deferred inflows of resources, and fund balances	$ 2,294,000	$ 13,410	$ 1,859,156	$ 10,081	$ 1,912,438

City of Dublin
Combining Balance Sheet (Continued)
Governmental Funds
June 30, 2025

	Special Revenue Funds				
		Maintenance Districts			
	Measure RR - Safe Routes to BART	1983-1 Street Lighting	1983-2 Stagecoach Landscape	1986-1 Dougherty Landscape	1997-1 Santa Rita Landscape
ASSETS					
Cash and investments	$ -	$ 635,976	$ 353,443	$ 908,729	$ 1,435,414
Accounts receivable	75,000	1,576	(287)	952	1,148
Notes receivable	-	-	-	-	-
Prepaids	-	-	-	-	-
Total assets	$ 75,000	$ 637,552	$ 353,156	$ 909,681	$ 1,436,562
LIABILITIES, DEFERRED INFLOWS OF RESOURCES AND FUND BALANCES					
Liabilities:					
Accounts payable	$ -	$ 63,524	$ 54,257	$ 25,648	$ 63,531
Accrued wages and other payroll liabilities	-	-	-	-	-
Deposits payable	-	-	-	-	-
Contract retention payable	-	-	-	-	-
Unearned revenue	-	-	-	-	-
Due to other funds	75,000	-	-	-	-
Total liabilities	75,000	63,524	54,257	25,648	63,531
Deferred inflows of resources:					
Unavailable revenue - accounts receivable	75,000	-	-	-	-
Total deferred inflows of resources	75,000	-	-	-	-
Fund Balances:					
Nonspendable	-	-	-	-	-
Restricted:					
Public safety programs	-	-	-	-	-
Street maintenance and construction	-	574,028	298,899	884,033	1,373,031
Health and welfare programs	-	-	-	-	-
Culture and leisure	-	-	-	-	-
Capital improvement projects	-	-	-	-	-
Unassigned	(75,000)	-	-	-	-
Total fund balances	(75,000)	574,028	298,899	884,033	1,373,031
Total liabilities, deferred inflows of resources, and fund balances	$ 75,000	$ 637,552	$ 353,156	$ 909,681	$ 1,436,562

City of Dublin
Combining Balance Sheet (Continued)
Governmental Funds
June 30, 2025

	Special Revenue Funds				Capital Projects Fund
	Maintenance Districts				
	1999-1 East Dublin Street Lighting	Dublin Crossing CFD No. 2017-1	Federal Grants - General	County Grants - General	Energy Improvement Lease Revenue Bond
ASSETS					
Cash and investments	$ 949,311	$ 682,431	$ -	$ -	$ 1,248,648
Accounts receivable	2,778	472	525,204	-	-
Notes receivable	-	-	-	-	-
Prepaids	-	-	-	-	-
Total assets	$ 952,089	$ 682,903	$ 525,204	$ -	$ 1,248,648
LIABILITIES, DEFERRED INFLOWS OF RESOURCES AND FUND BALANCES					
Liabilities:					
Accounts payable	$ 46,395	$ 325	$ -	$ -	$ -
Accrued wages and other payroll liabilities	-	-	-	-	-
Deposits payable	-	-	-	-	-
Contract retention payable	-	-	-	-	-
Unearned revenue	-	-	-	-	-
Due to other funds	-	-	259,438	-	-
Total liabilities	46,395	325	259,438	-	-
Deferred inflows of resources:					
Unavailable revenue - accounts receivable	-	-	-	-	-
Total deferred inflows of resources	-	-	-	-	-
Fund Balances:					
Nonspendable	-	-	-	-	-
Restricted:					
Public safety programs	-	-	-	-	-
Street maintenance and construction	905,694	682,578	-	-	-
Health and welfare programs	-	-	-	-	-
Culture and leisure	-	-	-	-	-
Capital improvement projects	-	-	265,766	-	1,248,648
Unassigned	-	-	-	-	-
Total fund balances	905,694	682,578	265,766	-	1,248,648
Total liabilities, deferred inflows of resources, and fund balances	$ 952,089	$ 682,903	$ 525,204	$ -	$ 1,248,648

City of Dublin
Combining Balance Sheet (Continued)
Governmental Funds
June 30, 2025

	Total Nonmajor Governmental Funds
ASSETS	
Cash and investments	$ 31,830,305
Accounts receivable	4,133,937
Notes receivable	9,997
Prepaids	11,667
Total assets	$ 35,985,906
LIABILITIES, DEFERRED INFLOWS OF RESOURCES AND FUND BALANCES	
Liabilities:	
Accounts payable	$ 5,633,060
Accrued wages and other payroll liabilities	4,213
Deposits payable	210,231
Contract retention payable	2,054
Unearned revenue	3,058,898
Due to other funds	2,748,963
Total liabilities	11,657,419
Deferred inflows of resources:	
Unavailable revenue - accounts receivable	2,479,282
Total deferred inflows of resources	2,479,282
Fund Balances:	
Nonspendable	11,667
Restricted:	
Public safety programs	2,063,426
Street maintenance and construction	15,031,530
Health and welfare programs	1,618,135
Culture and leisure	522,686
Capital improvement projects	5,079,091
Unassigned	(2,477,330)
Total fund balances	21,849,205
Total liabilities, deferred inflows of resources, and fund balances	$ 35,985,906

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City of Dublin
Combining Statement of Revenues, Expenditures and Changes in Fund Balances
Governmental Funds
For the year ended June 30, 2025

	Special Revenue Funds				
	Special Criminal Activity	Vehicle Abatement	Supplemental Law Enforcement	Traffic Safety	Emergency Medical Services
REVENUES:					
Intergovernmental	$ -	$ 35,073	$ 219,374	$ -	$ -
Charges for service	-	-	-	-	-
Interest	19,494	15,986	20,905	3,993	8,842
Fines and forfeitures	-	-	-	86,959	-
Development revenue	-	-	-	-	-
Other revenue	540,684	-	-	-	-
Special assessments	-	-	-	-	216,037
Total revenues	560,178	51,059	240,279	90,952	224,879
EXPENDITURES:					
Current:					
General government	-	-	-	-	-
Police	130,744	-	219,373	-	-
Fire	-	-	-	-	277,743
Public works	-	-	-	47,052	-
Park and community services	-	-	-	-	-
Total expenditures	130,744	-	219,373	47,052	277,743
REVENUES OVER (UNDER) EXPENDITURES	429,434	51,059	20,906	43,900	(52,864)
OTHER FINANCING SOURCES (USES):					
Transfers in	-	-	-	-	-
Transfers out	-	(22,937)	-	-	-
Total other financing sources (uses)	-	(22,937)	-	-	-
Net change in fund balances	429,434	28,122	20,906	43,900	(52,864)
FUND BALANCES (DEFICITS):					
Beginning of year	142,416	422,849	497,899	108,845	239,129
End of year	$ 571,850	$ 450,971	$ 518,805	$ 152,745	$ 186,265

City of Dublin
Combining Statement of Revenues, Expenditures and Changes in Fund Balances (Continued)
Governmental Funds
For the year ended June 30, 2025

	Special Revenue Funds				
	Enforcement Grants	State Gas Tax	SAFETEA-LU	Measure B Sales Tax Local Streets	Measure B Sales Tax Bike /Pedestrian
REVENUES:					
Intergovernmental	$ 197,768	$ 2,058,093	$ -	$ -	$ -
Charges for service	-	-	-	-	-
Interest	-	128,906	-	-	35
Fines and forfeitures	-	-	-	-	-
Development revenue	-	-	-	-	-
Other revenue	-	-	-	-	-
Special assessments	-	-	-	-	-
Total revenues	197,768	2,186,999	-	-	35
EXPENDITURES:					
Current:					
General government	-	-	-	-	-
Police	119,601	-	-	-	-
Fire	-	-	-	-	-
Public works	-	1,096,672	-	-	-
Park and community services	-	-	-	-	-
Total expenditures	119,601	1,096,672	-	-	-
REVENUES OVER (UNDER) EXPENDITURES	78,167	1,090,327	-	-	35
OTHER FINANCING SOURCES (USES):					
Transfers in	-	-	-	-	-
Transfers out	-	(1,403,207)	-	-	-
Total other financing sources (uses)	-	(1,403,207)	-	-	-
Net change in fund balances	78,167	(312,880)	-	-	35
FUND BALANCES (DEFICITS):					
Beginning of year	104,623	3,659,317	-	-	980
End of year	$ 182,790	$ 3,346,437	$ -	$ -	$ 1,015

City of Dublin
Combining Statement of Revenues, Expenditures and Changes in Fund Balances (Continued)
Governmental Funds
For the year ended June 30, 2025

	Special Revenue Funds				
	Measure B Grants	Measure BB Sales Tax Streets and Roads	Measure BB Sales Tax Bike/ Pedestrian	Measure BB Grants	Transportation for Clean Air (TFCA)
REVENUES:					
Intergovernmental	$ -	$ 1,446,811	$ 492,592	$ 2,266,442	$ -
Charges for service	-	-	-	-	-
Interest	7,110	79,542	32,078	-	-
Fines and forfeitures	-	-	-	-	-
Development revenue	-	-	-	-	-
Other revenue	-	-	-	-	-
Special assessments	-	-	-	-	-
Total revenues	7,110	1,526,353	524,670	2,266,442	-
EXPENDITURES:					
Current:					
General government	-	-	-	-	-
Police	-	-	-	-	-
Fire	-	-	-	-	-
Public works	-	-	-	-	-
Park and community services	-	-	-	-	-
Total expenditures	-	-	-	-	-
REVENUES OVER (UNDER) EXPENDITURES	7,110	1,526,353	524,670	2,266,442	-
OTHER FINANCING SOURCES (USES):					
Transfers in	-	-	-	-	-
Transfers out	-	(411,622)	(1,332,374)	(517,662)	-
Total other financing sources (uses)	-	(411,622)	(1,332,374)	(517,662)	-
Net change in fund balances	7,110	1,114,731	(807,704)	1,748,780	-
FUND BALANCES (DEFICITS):					
Beginning of year	197,573	1,848,929	977,646	(1,823,740)	(8,293)
End of year	$ 204,683	$ 2,963,660	$ 169,942	$ (74,960)	$ (8,293)

City of Dublin
Combining Statement of Revenues, Expenditures and Changes in Fund Balances (Continued)
Governmental Funds
For the year ended June 30, 2025

	Special Revenue Funds				
	Road Maint & Rehab Account (RMRA)	ACTC Vehicle Registration Fee	TDA	Garbage/ Recycling	AVI Economic Benefit/Business Assistance Program
REVENUES:					
Intergovernmental	$ 2,031,892	$ 345,704	$ -	$ 286,376	$ -
Charges for service	-	-	-	9,037,371	-
Interest	96,519	12,978	-	82,085	15,558
Fines and forfeitures	-	-	-	-	-
Development revenue	-	-	-	-	-
Other revenue	-	-	-	131,906	100,000
Special assessments	-	-	-	-	-
Total revenues	2,128,411	358,682	-	9,537,738	115,558
EXPENDITURES:					
Current:					
General government	-	-	-	9,066,027	-
Police	-	-	-	-	-
Fire	-	-	-	-	-
Public works	-	192,151	-	345,632	-
Park and community services	-	-	-	-	-
Total expenditures	-	192,151	-	9,411,659	-
REVENUES OVER (UNDER) EXPENDITURES	2,128,411	166,531	-	126,079	115,558
OTHER FINANCING SOURCES (USES):					
Transfers in	-	-	-	-	-
Transfers out	(3,445,321)	(411,268)	-	-	-
Total other financing sources (uses)	(3,445,321)	(411,268)	-	-	-
Net change in fund balances	(1,316,910)	(244,737)	-	126,079	115,558
FUND BALANCES (DEFICITS):					
Beginning of year	3,601,955	488,305	25,638	738,544	407,128
End of year	$ 2,285,045	$ 243,568	$ 25,638	$ 864,623	$ 522,686

City of Dublin
Combining Statement of Revenues, Expenditures and Changes in Fund Balances (Continued)
Governmental Funds
For the year ended June 30, 2025

	Special Revenue Funds				
	Storm Water Management	Box Culvert	Public Art	Miscellaneous Special Revenue	Community Development Block Grant
REVENUES:					
Intergovernmental	$ -	$ -	$ -	$ -	$ 76,303
Charges for service	-	-	-	92,565	-
Interest	8,436	15,071	123,259	23,376	-
Fines and forfeitures	-	-	-	-	-
Development revenue	-	-	205,349	4,568	-
Other revenue	-	-	-	-	-
Special assessments	-	-	-	-	-
Total revenues	8,436	15,071	328,608	120,509	76,303
EXPENDITURES:					
Current:					
General government	-	-	-	32,703	69,703
Police	-	-	-	-	-
Fire	-	-	-	-	-
Public works	11,460	-	-	-	-
Park and community services	-	-	42,481	-	-
Total expenditures	11,460	-	42,481	32,703	69,703
REVENUES OVER (UNDER) EXPENDITURES	(3,024)	15,071	286,127	87,806	6,600
OTHER FINANCING SOURCES (USES):					
Transfers in	-	-	-	-	-
Transfers out	-	-	(44,277)	-	(6,600)
Total other financing sources (uses)	-	-	(44,277)	-	(6,600)
Net change in fund balances	(3,024)	15,071	241,850	87,806	-
FUND BALANCES (DEFICITS):					
Beginning of year	233,263	418,813	3,322,827	645,337	10,288
End of year	$ 230,239	$ 433,884	$ 3,564,677	$ 733,143	$ 10,288

City of Dublin
Combining Statement of Revenues, Expenditures and Changes in Fund Balances (Continued)
Governmental Funds
For the year ended June 30, 2025

	Special Revenue Funds				
	State Grant Park	Building Homes and Jobs Act	Tri-Valley Transportation Commission	Federal COVID-19 Financial Assistance	American Rescue Plan Act
REVENUES:					
Intergovernmental	$ -	$ -	$ -	$ -	$ 1,000,314
Charges for service	-	-	-	-	-
Interest	-	-	-	-	-
Fines and forfeitures	-	-	-	-	-
Development revenue	-	-	-	-	-
Other revenue	-	-	-	-	-
Special assessments	-	-	-	-	-
Total revenues	-	-	-	-	1,000,314
EXPENDITURES:					
Current:					
General government	-	-	-	-	361,328
Police	-	-	-	-	638,986
Fire	-	-	-	-	-
Public works	-	-	-	-	-
Park and community services	-	-	-	-	-
Total expenditures	-	-	-	-	1,000,314
REVENUES OVER (UNDER) EXPENDITURES	-	-	-	-	-
OTHER FINANCING SOURCES (USES):					
Transfers in	-	-	600,000	-	-
Transfers out	(388,856)	-	(190,844)	-	-
Total other financing sources (uses)	(388,856)	-	409,156	-	-
Net change in fund balances	(388,856)	-	409,156	-	-
FUND BALANCES (DEFICITS):					
Beginning of year	(1,905,144)	(13,410)	-	10,081	-
End of year	$ (2,294,000)	$ (13,410)	$ 409,156	$ 10,081	$ -

City of Dublin
Combining Statement of Revenues, Expenditures and Changes in Fund Balances (Continued)
Governmental Funds
For the year ended June 30, 2025

	Special Revenue Funds				
		Maintenance Districts			
	Measure RR - Safe Routes to BART	1983-1 Street Lighting	1983-2 Stagecoach Landscape	1986-1 Dougherty Landscape	1997-1 Santa Rita Landscape
REVENUES:					
Intergovernmental	$ 336,609	$ -	$ -	$ -	$ -
Charges for service	-	-	-	-	-
Interest	-	22,559	10,742	28,991	49,599
Fines and forfeitures	-	-	-	-	-
Development revenue	-	-	-	-	-
Other revenue	-	-	-	-	-
Special assessments	-	314,396	126,695	205,694	358,512
Total revenues	336,609	336,955	137,437	234,685	408,111
EXPENDITURES:					
Current:					
General government	-	-	-	-	-
Police	-	-	-	-	-
Fire	-	-	-	-	-
Public works	-	428,749	139,095	106,415	348,821
Park and community services	-	-	-	-	-
Total expenditures	-	428,749	139,095	106,415	348,821
REVENUES OVER (UNDER) EXPENDITURES	336,609	(91,794)	(1,658)	128,270	59,290
OTHER FINANCING SOURCES (USES):					
Transfers in	-	-	-	-	-
Transfers out	-	-	-	(21,219)	(70,097)
Total other financing sources (uses)	-	-	-	(21,219)	(70,097)
Net change in fund balances	336,609	(91,794)	(1,658)	107,051	(10,807)
FUND BALANCES (DEFICITS):					
Beginning of year	(411,609)	665,822	300,557	776,982	1,383,838
End of year	$ (75,000)	$ 574,028	$ 298,899	$ 884,033	$ 1,373,031

City of Dublin
Combining Statement of Revenues, Expenditures and Changes in Fund Balances (Continued)
Governmental Funds
For the year ended June 30, 2025

	Special Revenue Funds				Capital Projects Fund
	Maintenance Districts				
	1999-1 East Dublin Street Lighting	Dublin Crossing CFD No. 2017-1	Federal Grants - General	County Grants - General	Energy Improvement Lease Revenue Bond
REVENUES:					
Intergovernmental	$ -	$ -	$ 525,204	$ -	$ -
Charges for service	-	-	-	-	-
Interest	28,234	21,438	-	-	4
Fines and forfeitures	-	-	-	-	-
Development revenue	-	-	-	-	-
Other revenue	-	-	-	-	-
Special assessments	351,384	115,570	-	-	-
Total revenues	379,618	137,008	525,204	-	4
EXPENDITURES:					
Current:					
General government	-	-	-	-	-
Police	-	-	-	-	-
Fire	-	-	-	-	-
Public works	134,676	6,776	-	-	-
Park and community services	-	-	-	-	-
Total expenditures	134,676	6,776	-	-	-
REVENUES OVER (UNDER) EXPENDITURES	244,942	130,232	525,204	-	4
OTHER FINANCING SOURCES (USES):					
Transfers in	-	-	-	-	-
Transfers out	-	-	(259,438)	-	-
Total other financing sources (uses)	-	-	(259,438)	-	-
Net change in fund balances	244,942	130,232	265,766	-	4
FUND BALANCES (DEFICITS):					
Beginning of year	660,752	552,346	-	-	1,248,644
End of year	$ 905,694	$ 682,578	$ 265,766	$ -	$ 1,248,648

City of Dublin
Combining Statement of Revenues, Expenditures and Changes in Fund Balances (Continued)
Governmental Funds
For the year ended June 30, 2025

	Total Nonmajor Governmental Funds
REVENUES:	
Intergovernmental	$ 11,318,555
Charges for service	9,129,936
Interest	855,740
Fines and forfeitures	86,959
Development revenue	209,917
Other revenue	772,590
Special assessments	1,688,288
Total revenues	24,061,985
EXPENDITURES:	
Current:	
General government	9,529,761
Police	1,108,704
Fire	277,743
Public works	2,857,499
Park and community services	42,481
Total expenditures	13,816,188
REVENUES OVER (UNDER) EXPENDITURES	10,245,797
OTHER FINANCING SOURCES (USES):	
Transfers in	600,000
Transfers out	(8,525,722)
Total other financing sources (uses)	(7,925,722)
Net change in fund balances	2,320,075
FUND BALANCES (DEFICITS):	
Beginning of year	19,529,130
End of year	$ 21,849,205

City of Dublin
Schedule of Revenues, Expenditures and Changes in Fund Balance - Budget and Actual
Special Criminal Activity Special Revenue Fund
For the year ended June 30, 2025

	Budgeted Amounts		Actual	Variance with Final Budget Positive
	Original	Final	Amounts	(Negative)
REVENUES:				
Interest	$ 3,000	$ 3,000	$ 19,494	$ 16,494
Other revenues	-	453,831	540,684	86,853
Total revenues	3,000	456,831	560,178	103,347
EXPENDITURES:				
Current:				
Police	-	576,242	130,744	445,498
Total expenditures	-	576,242	130,744	445,498
REVENUES OVER (UNDER) EXPENDITURES	3,000	(119,411)	429,434	548,845
Net change in fund balance	$ 3,000	$ (119,411)	429,434	$ 548,845
FUND BALANCE:				
Beginning of year			142,416	
End of year			$ 571,850	

City of Dublin
Schedule of Revenues, Expenditures and Changes in Fund Balance - Budget and Actual
Vehicle Abatement Special Revenue Fund
For the year ended June 30, 2025

	Budgeted Amounts		Actual	Variance with Final Budget Positive
	Original	Final	Amounts	(Negative)
REVENUES:				
Intergovernmental	$ 34,000	$ 34,000	$ 35,073	$ 1,073
Interest	7,000	7,000	15,986	8,986
Total revenues	41,000	41,000	51,059	10,059
OTHER FINANCING SOURCES (USES):				
Transfers out	(50,000)	(50,000)	(22,937)	27,063
Total other financing sources (uses)	(50,000)	(50,000)	(22,937)	27,063
Net change in fund balance	$ (9,000)	$ (9,000)	28,122	$ 37,122
FUND BALANCE:				
Beginning of year			422,849	
End of year			$ 450,971	

City of Dublin
Schedule of Revenues, Expenditures and Changes in Fund Balance - Budget and Actual
Supplemental Law Enforcement Special Revenue Fund
For the year ended June 30, 2025

	Budgeted Amounts		Actual	Variance with Final Budget Positive
	Original	Final	Amounts	(Negative)
REVENUES:				
Intergovernmental	$ -	$ 219,373	$ 219,374	$ 1
Interest	6,500	6,500	20,905	14,405
Total revenues	6,500	225,873	240,279	14,406
EXPENDITURES:				
Current:				
Police	-	219,373	219,373	-
Total expenditures	-	219,373	219,373	-
REVENUES OVER (UNDER) EXPENDITURES	6,500	6,500	20,906	14,406
Net change in fund balance	$ 6,500	$ 6,500	20,906	$ 14,406
FUND BALANCE:				
Beginning of year			497,899	
End of year			$ 518,805	

City of Dublin
Schedule of Revenues, Expenditures and Changes in Fund Balance - Budget and Actual
Traffic Safety Special Revenue Fund
For the year ended June 30, 2025

	Budgeted Amounts		Actual	Variance with Final Budget Positive
	Original	Final	Amounts	(Negative)
REVENUES:				
Interest	$ 50	$ 50	$ 3,993	$ 3,943
Fines and forfeitures	100,000	100,000	86,959	(13,041)
Total revenues	100,050	100,050	90,952	(9,098)
EXPENDITURES:				
Current:				
Public works and transportation	94,000	94,000	47,052	46,948
Total expenditures	94,000	94,000	47,052	46,948
REVENUES OVER (UNDER) EXPENDITURES	6,050	6,050	43,900	37,850
Net change in fund balance	$ 6,050	$ 6,050	43,900	$ 37,850
FUND BALANCE:				
Beginning of year			108,845	
End of year			$ 152,745	

City of Dublin
Schedule of Revenues, Expenditures and Changes in Fund Balance - Budget and Actual
Emergency Medical Services Special Revenue Fund
For the year ended June 30, 2025

	Budgeted Amounts		Actual	Variance with Final Budget Positive
	Original	Final	Amounts	(Negative)
REVENUES:				
Interest	$ 5,000	$ 5,000	$ 8,842	$ 3,842
Special assessments	218,000	218,000	216,037	(1,963)
Total revenues	223,000	223,000	224,879	1,879
EXPENDITURES:				
Current:				
Fire	289,579	289,579	277,743	11,836
Total expenditures	289,579	289,579	277,743	11,836
REVENUES OVER (UNDER) EXPENDITURES	(66,579)	(66,579)	(52,864)	13,715
Net change in fund balance	$ (66,579)	$ (66,579)	(52,864)	$ 13,715
FUND BALANCE:				
Beginning of year			239,129	
End of year			$ 186,265	

City of Dublin
Schedule of Revenues, Expenditures and Changes in Fund Balance - Budget and Actual
Enforcement Grants Special Revenue Fund
For the year ended June 30, 2025

	Budgeted Amounts		Actual	Variance with Final Budget Positive
	Original	Final	Amounts	(Negative)
REVENUES:				
Intergovernmental	$ 331,681	$ 487,728	$ 197,768	$ (289,960)
Total revenues	331,681	487,728	197,768	(289,960)
EXPENDITURES:				
Current:				
Police	-	156,047	119,601	36,446
Total expenditures	-	156,047	119,601	36,446
REVENUES OVER (UNDER) EXPENDITURES	331,681	331,681	78,167	(253,514)
Net change in fund balance	$ 331,681	$ 331,681	78,167	$ (253,514)
FUND BALANCE:				
Beginning of year			104,623	
End of year			$ 182,790	

City of Dublin
Schedule of Revenues, Expenditures and Changes in Fund Balance - Budget and Actual
State Gas Tax Special Revenue Fund
For the year ended June 30, 2025

	Budgeted Amounts		Actual	Variance with Final Budget Positive
	Original	Final	Amounts	(Negative)
REVENUES:				
Intergovernmental	$ 2,015,285	$ 2,015,285	$ 2,058,093	$ 42,808
Interest	80,000	80,000	128,906	48,906
Other revenues	-	34,101	-	(34,101)
Total revenues	2,095,285	2,129,386	2,186,999	57,613
EXPENDITURES:				
Current:				
Public works and transportation	1,212,067	1,246,168	1,096,672	149,496
Total expenditures	1,212,067	1,246,168	1,096,672	149,496
REVENUES OVER (UNDER) EXPENDITURES	883,218	883,218	1,090,327	207,109
OTHER FINANCING SOURCES (USES):				
Transfers out	(750,000)	(3,113,988)	(1,403,207)	1,710,781
Total other financing sources (uses)	(750,000)	(3,113,988)	(1,403,207)	1,710,781
Net change in fund balance	$ 133,218	$ (2,230,770)	(312,880)	$ 1,917,890
FUND BALANCE:				
Beginning of year			3,659,317	
End of year			$ 3,346,437	

City of Dublin
Schedule of Revenues, Expenditures and Changes in Fund Balance - Budget and Actual
SAFETEA-LU Special Revenue Fund
For the year ended June 30, 2025

	Budgeted Amounts		Actual	Variance with Final Budget Positive
	Original	Final	Amounts	(Negative)
Net change in fund balance	$ -	$ -	-	$ -
FUND BALANCE:				
Beginning of year			-	
End of year			$ -	

City of Dublin
Schedule of Revenues, Expenditures and Changes in Fund Balance - Budget and Actual
Measure B Sales Tax Local Streets Special Revenue Fund
For the year ended June 30, 2025

	Budgeted Amounts		Actual	Variance with Final Budget Positive
	Original	Final	Amounts	(Negative)
REVENUES:				
Interest	$ 10,000	$ 10,000	$ -	$ (10,000)
Total revenues	10,000	10,000	-	(10,000)
OTHER FINANCING SOURCES (USES):				
Transfers out	-	(28,091)	-	28,091
Total other financing sources (uses)	-	(28,091)	-	28,091
Net change in fund balance	$ 10,000	$ (18,091)	-	$ 18,091
FUND BALANCE:				
End of year			$ -	

City of Dublin
Schedule of Revenues, Expenditures and Changes in Fund Balance - Budget and Actual
Measure B Sales Tax Bike/Pedestrian Special Revenue Fund
For the year ended June 30, 2025

	Budgeted Amounts		Actual	Variance with Final Budget Positive
	Original	Final	Amounts	(Negative)
REVENUES:				
Interest	$ 4,000	$ 4,000	$ 35	$ (3,965)
Total revenues	4,000	4,000	35	(3,965)
Net change in fund balance	$ 4,000	$ 4,000	35	$ (3,965)
FUND BALANCE:				
Beginning of year			980	
End of year			$ 1,015	

City of Dublin
Schedule of Revenues, Expenditures and Changes in Fund Balance - Budget and Actual
Measure B Grants Special Revenue Fund
For the year ended June 30, 2025

	Budgeted Amounts		Actual	Variance with Final Budget Positive
	Original	Final	Amounts	(Negative)
REVENUES:				
Interest	$ -	$ -	$ 7,110	$ 7,110
Total revenues	-	-	7,110	7,110
Net change in fund balance	$ -	$ -	7,110	$ 7,110
FUND BALANCE:				
Beginning of year			197,573	
End of year			$ 204,683	

City of Dublin
Schedule of Revenues, Expenditures and Changes in Fund Balance - Budget and Actual
Measure BB Sales Tax Streets and Roads Special Revenue Fund
For the year ended June 30, 2025

	Budgeted Amounts		Actual	Variance with Final Budget Positive
	Original	Final	Amounts	(Negative)
REVENUES:				
Intergovernmental	$ 1,340,847	$ 1,340,847	$ 1,446,811	$ 105,964
Interest	17,000	17,000	79,542	62,542
Total revenues	1,357,847	1,357,847	1,526,353	168,506
OTHER FINANCING SOURCES (USES):				
Transfers out	(2,080,000)	(2,821,264)	(411,622)	2,409,642
Total other financing sources (uses)	(2,080,000)	(2,821,264)	(411,622)	2,409,642
Net change in fund balance	$ (722,153)	$ (1,463,417)	1,114,731	$ 2,578,148
FUND BALANCE:				
Beginning of year			1,848,929	
End of year			$ 2,963,660	

City of Dublin
Schedule of Revenues, Expenditures and Changes in Fund Balance - Budget and Actual
Measure BB Sales Tax Bike/Pedestrian Special Revenue Fund
For the year ended June 30, 2025

	Budgeted Amounts		Actual	Variance with Final Budget Positive
	Original	Final	Amounts	(Negative)
REVENUES:				
Intergovernmental	$ 462,215	$ 462,215	$ 492,592	$ 30,377
Interest	10,000	10,000	32,078	22,078
Total revenues	472,215	472,215	524,670	52,455
OTHER FINANCING SOURCES (USES):				
Transfers out	(948,228)	(1,367,837)	(1,332,374)	35,463
Total other financing sources (uses)	(948,228)	(1,367,837)	(1,332,374)	35,463
Net change in fund balance	$ (476,013)	$ (895,622)	(807,704)	$ 87,918
FUND BALANCE:				
Beginning of year			977,646	
End of year			$ 169,942	

City of Dublin
Schedule of Revenues, Expenditures and Changes in Fund Balance - Budget and Actual
Measure BB Grants Special Revenue Fund
For the year ended June 30, 2025

	Budgeted Amounts		Actual	Variance with Final Budget Positive
	Original	Final	Amounts	(Negative)
REVENUES:				
Intergovernmental	$ -	$ 872,001	$ 2,266,442	$ 1,394,441
Total revenues	-	872,001	2,266,442	1,394,441
OTHER FINANCING SOURCES (USES):				
Transfers out	-	(1,389,662)	(517,662)	872,000
Total other financing sources (uses)	-	(1,389,662)	(517,662)	872,000
Net change in fund balance	$ -	$ (517,661)	1,748,780	$ 2,266,441
FUND BALANCE:				
Beginning of year			(1,823,740)	
End of year			$ (74,960)	

City of Dublin
Schedule of Revenues, Expenditures and Changes in Fund Balance - Budget and Actual
Transportation for Clean Air (TFCA) Special Revenue Fund
For the year ended June 30, 2025

	Budgeted Amounts		Actual	Variance with Final Budget Positive
	Original	Final	Amounts	(Negative)
REVENUES:				
Intergovernmental	$ -	$ 128,000	$ -	$ (128,000)
Total revenues	-	128,000	-	(128,000)
OTHER FINANCING SOURCES (USES):				
Transfers out	-	(200,936)	-	200,936
Total other financing sources (uses)	-	(200,936)	-	200,936
Net change in fund balance	$ -	$ (72,936)	-	$ 72,936
FUND BALANCE:				
Beginning of year			(8,293)	
End of year			$ (8,293)	

City of Dublin
Schedule of Revenues, Expenditures and Changes in Fund Balance - Budget and Actual
Road Maintenance & Rehabilitation Account (RMRA) Special Revenue Fund
For the year ended June 30, 2025

	Budgeted Amounts		Actual	Variance with Final Budget Positive
	Original	Final	Amounts	(Negative)
REVENUES:				
Intergovernmental	$ 1,899,234	$ 1,899,234	$ 2,031,892	$ 132,658
Interest	45,000	45,000	96,519	51,519
Total revenues	1,944,234	1,944,234	2,128,411	184,177
OTHER FINANCING SOURCES (USES):				
Transfers out	(2,745,000)	(4,599,147)	(3,445,321)	1,153,826
Total other financing sources (uses)	(2,745,000)	(4,599,147)	(3,445,321)	1,153,826
Net change in fund balance	$ (800,766)	$ (2,654,913)	(1,316,910)	$ 1,338,003
FUND BALANCE:				
Beginning of year			3,601,955	
End of year			$ 2,285,045	

City of Dublin
Schedule of Revenues, Expenditures and Changes in Fund Balance - Budget and Actual
ACTC Vehicle Registration Fee Special Revenue Fund
For the year ended June 30, 2025

	Budgeted Amounts		Actual	Variance with Final Budget Positive
	Original	Final	Amounts	(Negative)
REVENUES:				
Intergovernmental	$ 273,224	$ 273,224	$ 345,704	$ 72,480
Interest	5,000	5,000	12,978	7,978
Total revenues	278,224	278,224	358,682	80,458
EXPENDITURES:				
Current:				
Public works and transportation	200,000	200,000	192,151	7,849
Total expenditures	200,000	200,000	192,151	7,849
REVENUES OVER (UNDER) EXPENDITURES	78,224	78,224	166,531	88,307
OTHER FINANCING SOURCES (USES):				
Transfers out	(35,040)	(1,021,974)	(411,268)	610,706
Total other financing sources (uses)	(35,040)	(1,021,974)	(411,268)	610,706
Net change in fund balance	$ 43,184	$ (943,750)	(244,737)	$ 699,013
FUND BALANCE:				
Beginning of year			488,305	
End of year			$ 243,568	

City of Dublin
Schedule of Revenues, Expenditures and Changes in Fund Balance - Budget and Actual
TDA Special Revenue Fund
For the year ended June 30, 2025

	Budgeted Amounts		Actual	Variance with Final Budget Positive
	Original	Final	Amounts	(Negative)
REVENUES:				
Intergovernmental	$ -	$ 286,445	$ -	$ (286,445)
Total revenues	-	286,445	-	(286,445)
OTHER FINANCING SOURCES (USES):				
Transfers out	-	(286,445)	-	286,445
Total other financing sources (uses)	-	(286,445)	-	286,445
Net change in fund balance	$ -	$ -	-	$ -
FUND BALANCE:				
Beginning of year			25,638	
End of year			$ 25,638	

City of Dublin
Schedule of Revenues, Expenditures and Changes in Fund Balance - Budget and Actual
Garbage/Recycling Special Revenue Fund
For the year ended June 30, 2025

	Budgeted Amounts		Actual	Variance with Final Budget Positive
	Original	Final	Amounts	(Negative)
REVENUES:				
Intergovernmental	$ 557,900	$ 662,453	$ 286,376	$ (376,077)
Charges for services	8,810,000	8,981,231	9,037,371	56,140
Interest	10,500	10,500	82,085	71,585
Other revenues	-	131,906	131,906	-
Total revenues	9,378,400	9,786,090	9,537,738	(248,352)
EXPENDITURES:				
Current:				
General government	8,810,000	9,113,138	9,066,027	47,111
Public works and transportation	405,312	453,946	345,632	108,314
Total expenditures	9,215,312	9,567,084	9,411,659	155,425
REVENUES OVER (UNDER) EXPENDITURES	163,088	219,006	126,079	(92,927)
OTHER FINANCING SOURCES (USES):				
Transfers out	-	(107,684)	-	107,684
Total other financing sources (uses)	-	(107,684)	-	107,684
Net change in fund balance	$ 163,088	$ 111,322	126,079	$ 14,757
FUND BALANCE:				
Beginning of year			738,544	
End of year			$ 864,623	

City of Dublin
Schedule of Revenues, Expenditures and Changes in Fund Balance - Budget and Actual
AVI Economic Benefit/Business Assistance Program Special Revenue Fund
For the year ended June 30, 2025

	Budgeted Amounts		Actual	Variance with Final Budget Positive
	Original	Final	Amounts	(Negative)
REVENUES:				
Interest	$ -	$ -	$ 15,558	$ 15,558
Other revenues	100,000	100,000	100,000	-
Total revenues	100,000	100,000	115,558	15,558
EXPENDITURES:				
Current:				
General government	100,000	100,000	-	100,000
Total expenditures	100,000	100,000	-	100,000
REVENUES OVER (UNDER) EXPENDITURES	-	-	115,558	115,558
Net change in fund balance	$ -	$ -	115,558	$ 115,558
FUND BALANCE:				
Beginning of year			407,128	
End of year			$ 522,686	

City of Dublin
Schedule of Revenues, Expenditures and Changes in Fund Balance - Budget and Actual
Storm Water Management Special Revenue Fund
For the year ended June 30, 2025

	Budgeted Amounts		Actual	Variance with Final Budget Positive
	Original	Final	Amounts	(Negative)
REVENUES:				
Interest	$ 3,750	$ 3,750	$ 8,436	$ 4,686
Total revenues	3,750	3,750	8,436	4,686
EXPENDITURES:				
Current:				
Public works and transportation	13,600	13,600	11,460	2,140
Total expenditures	13,600	13,600	11,460	2,140
REVENUES OVER (UNDER) EXPENDITURES	(9,850)	(9,850)	(3,024)	6,826
Net change in fund balance	$ (9,850)	$ (9,850)	(3,024)	$ 6,826
FUND BALANCE:				
Beginning of year			233,263	
End of year			$ 230,239	

City of Dublin
Schedule of Revenues, Expenditures and Changes in Fund Balance - Budget and Actual
Box Culvert Special Revenue Fund
For the year ended June 30, 2025

	Budgeted Amounts		Actual	Variance with Final Budget Positive
	Original	Final	Amounts	(Negative)
REVENUES:				
Interest	$ 8,000	$ 8,000	$ 15,071	$ 7,071
Total revenues	8,000	8,000	15,071	7,071
Net change in fund balance	$ 8,000	$ 8,000	15,071	$ 7,071
FUND BALANCE:				
Beginning of year			418,813	
End of year			$ 433,884	

City of Dublin
Schedule of Revenues, Expenditures and Changes in Fund Balance - Budget and Actual
Public Art Special Revenue Fund
For the year ended June 30, 2025

	Budgeted Amounts		Actual	Variance with Final Budget Positive
	Original	Final	Amounts	(Negative)
REVENUES:				
Interest	$ 70,000	$ 70,000	$ 123,259	$ 53,259
Development revenue	-	-	205,349	205,349
Total revenues	70,000	70,000	328,608	258,608
EXPENDITURES:				
Current:				
Parks and community services	80,250	80,250	42,481	37,769
Total expenditures	80,250	80,250	42,481	37,769
REVENUES OVER (UNDER) EXPENDITURES	(10,250)	(10,250)	286,127	296,377
OTHER FINANCING SOURCES (USES):				
Transfers out	(500,000)	(1,826,566)	(44,277)	1,782,289
Total other financing sources (uses)	(500,000)	(1,826,566)	(44,277)	1,782,289
Net change in fund balance	$ (510,250)	$ (1,836,816)	241,850	$ 2,078,666
FUND BALANCE:				
Beginning of year			3,322,827	
End of year			$ 3,564,677	

City of Dublin
Schedule of Revenues, Expenditures and Changes in Fund Balance - Budget and Actual
Miscellaneous Special Revenue Fund
For the year ended June 30, 2025

	Budgeted Amounts		Actual	Variance with Final Budget Positive
	Original	Final	Amounts	(Negative)
REVENUES:				
Charges for services	$ 125,000	$ 125,000	$ 92,565	$ (32,435)
Interest	5,500	5,500	23,376	17,876
Development revenue	335	335	4,568	4,233
Total revenues	130,835	130,835	120,509	(10,326)
EXPENDITURES:				
Current:				
General government	35,000	35,000	32,703	2,297
Total expenditures	35,000	35,000	32,703	2,297
REVENUES OVER (UNDER) EXPENDITURES	95,835	95,835	87,806	(8,029)
OTHER FINANCING SOURCES (USES):				
Transfers out	(300,000)	(300,000)	-	300,000
Total other financing sources (uses)	(300,000)	(300,000)	-	300,000
Net change in fund balance	$ (204,165)	$ (204,165)	87,806	$ 291,971
FUND BALANCE:				
Beginning of year			645,337	
End of year			$ 733,143	

City of Dublin
Schedule of Revenues, Expenditures and Changes in Fund Balance - Budget and Actual
Community Development Block Grant Special Revenue Fund
For the year ended June 30, 2025

	Budgeted Amounts		Actual	Variance with Final Budget Positive
	Original	Final	Amounts	(Negative)
REVENUES:				
Intergovernmental	$ 105,600	$ 105,600	$ 76,303	$ (29,297)
Total revenues	105,600	105,600	76,303	(29,297)
EXPENDITURES:				
Current:				
General government	105,600	105,600	69,703	35,897
Total expenditures	105,600	105,600	69,703	35,897
REVENUES OVER (UNDER) EXPENDITURES	-	-	6,600	6,600
OTHER FINANCING SOURCES (USES):				
Transfers out	-	-	(6,600)	(6,600)
Total other financing sources (uses)	-	-	(6,600)	(6,600)
Net change in fund balance	$ -	$ -	-	$ -
FUND BALANCE:				
Beginning of year			10,288	
End of year			$ 10,288	

City of Dublin
Schedule of Revenues, Expenditures and Changes in Fund Balance - Budget and Actual
State Grant Park Special Revenue Fund
For the year ended June 30, 2025

	Budgeted Amounts		Actual	Variance with Final Budget Positive
	Original	Final	Amounts	(Negative)
OTHER FINANCING SOURCES (USES):				
Transfers out	$ -	$ (388,856)	$ (388,856)	$ -
Total other financing sources (uses)	-	(388,856)	(388,856)	-
Net change in fund balance	$ -	$ (388,856)	(388,856)	$ -
FUND BALANCE:				
Beginning of year			(1,905,144)	
End of year			$ (2,294,000)	

City of Dublin
Schedule of Revenues, Expenditures and Changes in Fund Balance - Budget and Actual
Building Homes and Jobs Act Special Revenue Fund
For the year ended June 30, 2025

	Budgeted Amounts		Actual	Variance with Final Budget Positive
	Original	Final	Amounts	(Negative)
Net change in fund balance	$ -	$ -	-	$ -
FUND BALANCE:				
Beginning of year			(13,410)	
End of year			$ (13,410)	

City of Dublin
Schedule of Revenues, Expenditures and Changes in Fund Balance - Budget and Actual
Tri-Valley Transportation Commission Special Revenue Fund
For the year ended June 30, 2025

	Budgeted Amounts		Actual	Variance with Final Budget Positive
	Original	Final	Amounts	(Negative)
REVENUES:				
Intergovernmental	$ -	$ 1,450,000	$ -	$ (1,450,000)
Total revenues	-	1,450,000	-	(1,450,000)
OTHER FINANCING SOURCES (USES):				
Transfers in	-	-	600,000	600,000
Transfers out	-	(2,050,000)	(190,844)	1,859,156
Total other financing sources (uses)	-	(2,050,000)	409,156	2,459,156
Net change in fund balance	$ -	$ (600,000)	409,156	$ 1,009,156
FUND BALANCE:				
Beginning of year			-	
End of year			$ 409,156	

City of Dublin
Schedule of Revenues, Expenditures and Changes in Fund Balance - Budget and Actual
Federal COVID-19 Financial Assistance Special Revenue Fund
For the year ended June 30, 2025

	Budgeted Amounts		Actual	Variance with Final Budget Positive
	Original	Final	Amounts	(Negative)
Net change in fund balance	$ -	$ -	-	$ -
FUND BALANCE:				
Beginning of year			10,081	
End of year			$ 10,081	

City of Dublin
Schedule of Revenues, Expenditures and Changes in Fund Balance - Budget and Actual
American Rescue Plan Act Special Revenue Fund
For the year ended June 30, 2025

	Budgeted Amounts		Actual	Variance with Final Budget Positive
	Original	Final	Amounts	(Negative)
REVENUES:				
Intergovernmental	$ 937,302	$ 937,302	$ 1,000,314	$ 63,012
Total revenues	937,302	937,302	1,000,314	63,012
EXPENDITURES:				
Current:				
General government	259,531	1,356,075	361,328	994,747
Police	677,771	1,253,137	638,986	614,151
Total expenditures	937,302	2,609,212	1,000,314	1,608,898
REVENUES OVER (UNDER) EXPENDITURES	-	(1,671,910)	-	1,671,910
Net change in fund balance	$ -	$ (1,671,910)	-	$ 1,671,910
FUND BALANCE:				
Beginning of year			-	
End of year			$ -	

City of Dublin
Schedule of Revenues, Expenditures and Changes in Fund Balance - Budget and Actual
Measure RR Special Revenue Fund
For the year ended June 30, 2025

	Budgeted Amounts		Actual	Variance with Final Budget Positive
	Original	Final	Amounts	(Negative)
REVENUES:				
Intergovernmental	$ -	$ -	$ 336,609	$ 336,609
Total revenues	-	-	336,609	336,609
Net change in fund balance	$ -	$ -	336,609	$ 336,609
FUND BALANCE:				
Beginning of year			(411,609)	
End of year			$ (75,000)	

City of Dublin
Schedule of Revenues, Expenditures and Changes in Fund Balance - Budget and Actual
Maintenance Districts 1983-1 Street Lighting Special Revenue Fund
For the year ended June 30, 2025

	Budgeted Amounts		Actual	Variance with Final Budget Positive
	Original	Final	Amounts	(Negative)
REVENUES:				
Interest	$ 13,000	$ 13,000	$ 22,559	$ 9,559
Special assessments	314,670	314,670	314,396	(274)
Total revenues	327,670	327,670	336,955	9,285
EXPENDITURES:				
Current:				
Public works and transportation	430,672	505,671	428,749	76,922
Total expenditures	430,672	505,671	428,749	76,922
REVENUES OVER (UNDER) EXPENDITURES	(103,002)	(178,001)	(91,794)	86,207
Net change in fund balance	$ (103,002)	$ (178,001)	(91,794)	$ 86,207
FUND BALANCE:				
Beginning of year			665,822	
End of year			$ 574,028	

City of Dublin
Schedule of Revenues, Expenditures and Changes in Fund Balance - Budget and Actual
Maintenance Districts 1983-2 Stagecoach Landscape Special Revenue Fund
For the year ended June 30, 2025

	Budgeted Amounts		Actual	Variance with Final Budget Positive
	Original	Final	Amounts	(Negative)
REVENUES:				
Interest	$ 7,000	$ 7,000	$ 10,742	$ 3,742
Special assessments	126,846	126,846	126,695	(151)
Total revenues	133,846	133,846	137,437	3,591
EXPENDITURES:				
Current:				
Public works and transportation	99,096	139,096	139,095	1
Total expenditures	99,096	139,096	139,095	1
REVENUES OVER (UNDER) EXPENDITURES	34,750	(5,250)	(1,658)	3,592
Net change in fund balance	$ 34,750	$ (5,250)	(1,658)	$ 3,592
FUND BALANCE:				
Beginning of year			300,557	
End of year			$ 298,899	

City of Dublin
Schedule of Revenues, Expenditures and Changes in Fund Balance - Budget and Actual
Maintenance Districts 1986-1 Dougherty Landscape Special Revenue Fund
For the year ended June 30, 2025

	Budgeted Amounts		Actual	Variance with Final Budget Positive
	Original	Final	Amounts	(Negative)
REVENUES:				
Interest	$ 10,000	$ 10,000	$ 28,991	$ 18,991
Special assessments	205,114	205,114	205,694	580
Total revenues	215,114	215,114	234,685	19,571
EXPENDITURES:				
Current:				
Public works and transportation	111,887	111,888	106,415	5,473
Total expenditures	111,887	111,888	106,415	5,473
REVENUES OVER (UNDER) EXPENDITURES	103,227	103,226	128,270	25,044
OTHER FINANCING SOURCES (USES):				
Transfers out	-	(358,361)	(21,219)	337,142
Total other financing sources (uses)	-	(358,361)	(21,219)	337,142
Net change in fund balance	$ 103,227	$ (255,135)	107,051	$ 362,186
FUND BALANCE:				
Beginning of year			776,982	
End of year			$ 884,033	

City of Dublin
Schedule of Revenues, Expenditures and Changes in Fund Balance - Budget and Actual
Maintenance Districts 1997-1 Santa Rita Landscape Special Revenue Fund
For the year ended June 30, 2025

	Budgeted Amounts		Actual	Variance with Final Budget Positive
	Original	Final	Amounts	(Negative)
REVENUES:				
Interest	$ 26,000	$ 26,000	$ 49,599	$ 23,599
Special assessments	380,680	380,680	358,512	(22,168)
Total revenues	406,680	406,680	408,111	1,431
EXPENDITURES:				
Current:				
Public works and transportation	378,147	378,147	348,821	29,326
Total expenditures	378,147	378,147	348,821	29,326
REVENUES OVER (UNDER) EXPENDITURES	28,533	28,533	59,290	30,757
OTHER FINANCING SOURCES (USES):				
Transfers out	-	(191,069)	(70,097)	120,972
Total other financing sources (uses)	-	(191,069)	(70,097)	120,972
Net change in fund balance	$ 28,533	$ (162,536)	(10,807)	$ 151,729
FUND BALANCE:				
Beginning of year			1,383,838	
End of year			$ 1,373,031	

City of Dublin
Schedule of Revenues, Expenditures and Changes in Fund Balance - Budget and Actual
Maintenance Districts 1999-1 East Dublin Street Lighting Special Revenue Fund
For the year ended June 30, 2025

	Budgeted Amounts		Actual	Variance with Final Budget Positive
	Original	Final	Amounts	(Negative)
REVENUES:				
Interest	$ 7,000	$ 7,000	$ 28,234	$ 21,234
Special assessments	370,146	370,146	351,384	(18,762)
Total revenues	377,146	377,146	379,618	2,472
EXPENDITURES:				
Current:				
Public works and transportation	403,688	403,688	134,676	269,012
Total expenditures	403,688	403,688	134,676	269,012
REVENUES OVER (UNDER) EXPENDITURES	(26,542)	(26,542)	244,942	271,484
OTHER FINANCING SOURCES (USES):				
Transfers out	(42,000)	(129,619)	-	129,619
Total other financing sources (uses)	(42,000)	(129,619)	-	129,619
Net change in fund balance	$ (68,542)	$ (156,161)	244,942	$ 401,103
FUND BALANCE:				
Beginning of year			660,752	
End of year			$ 905,694	

City of Dublin
Schedule of Revenues, Expenditures and Changes in Fund Balance - Budget and Actual
Dublin Crossing Community Facilities District No. 2017-1 Special Revenue Fund
For the year ended June 30, 2025

	Budgeted Amounts		Actual	Variance with Final Budget Positive
	Original	Final	Amounts	(Negative)
REVENUES:				
Interest	$ 7,500	$ 7,500	$ 21,438	$ 13,938
Special assessments	117,300	117,300	115,570	(1,730)
Total revenues	124,800	124,800	137,008	12,208
EXPENDITURES:				
Current:				
Public works and transportation	137,533	138,848	6,776	132,072
Total expenditures	137,533	138,848	6,776	132,072
REVENUES OVER (UNDER) EXPENDITURES	(12,733)	(14,048)	130,232	144,280
Net change in fund balance	$ (12,733)	$ (14,048)	130,232	$ 144,280
FUND BALANCE:				
Beginning of year			552,346	
End of year			$ 682,578	

City of Dublin
Schedule of Revenues, Expenditures and Changes in Fund Balance - Budget and Actual
Federal Grants - General Special Revenue Fund
For the year ended June 30, 2025

	Budgeted Amounts		Actual	Variance with Final Budget Positive
	Original	Final	Amounts	(Negative)
REVENUES:				
Intergovernmental	$ 127,230	$ 127,230	$ 525,204	$ 397,974
Total revenues	127,230	127,230	525,204	397,974
OTHER FINANCING SOURCES (USES):				
Transfers out	(321,106)	(1,701,106)	(259,438)	1,441,668
Total other financing sources (uses)	(321,106)	(1,701,106)	(259,438)	1,441,668
Net change in fund balance	$ (193,876)	$ (1,573,876)	265,766	$ 1,839,642
FUND BALANCE:				
Beginning of year			-	
End of year			$ 265,766	

City of Dublin
Schedule of Revenues, Expenditures and Changes in Fund Balance - Budget and Actual
County Grants - General Special Revenue Fund
For the year ended June 30, 2025

	Budgeted Amounts		Actual	Variance with Final Budget Positive
	Original	Final	Amounts	(Negative)
REVENUES:				
Intergovernmental	$ -	$ 400,000	$ -	$ (400,000)
Total revenues	-	400,000	-	(400,000)
OTHER FINANCING SOURCES (USES):				
Transfers out	-	(400,000)	-	400,000
Total other financing sources (uses)	-	(400,000)	-	400,000
Net change in fund balance	$ -	$ -	-	$ -
FUND BALANCE:				
Beginning of year			-	
End of year			$ -	

City of Dublin
Schedule of Revenues, Expenditures and Changes in Fund Balance - Budget and Actual
Energy Improvement Lease Revenue Bond Capital Projects Fund
For the year ended June 30, 2025

	Budgeted Amounts		Actual	Variance with Final Budget Positive
	Original	Final	Amounts	(Negative)
REVENUES:				
Interest	$ -	$ -	$ 4	$ 4
Total revenues	-	-	4	4
OTHER FINANCING SOURCES (USES):				
Transfers out	-	(974,094)	-	974,094
Total other financing sources (uses)	-	(974,094)	-	974,094
Net change in fund balance	$ -	$ (974,094)	4	$ 974,098
FUND BALANCE:				
Beginning of year			1,248,644	
End of year			$ 1,248,648	

INTERNAL SERVICE FUNDS

Vehicle Replacement this fund is an interest bearing Internal Service Fund established to finance necessary vehicle replacements.

Building Replacement this fund is an interest bearing Internal Service Fund established to finance future major building component repair expenditures.

Equipment Replacement this fund is an interest bearing Internal Service fund established to finance necessary equipment replacements.

Retiree Health Care this fund is an interest bearing Internal Service Fund established to account for the contribution made to the California Employers' Retiree Benefit Trust Fund for future retiree health care benefits.

Information Technology accounts for all information and technology costs, including staffing.

City of Dublin
Combining Statement of Net Position
Internal Service Funds
June 30, 2025

	Vehicle Replacement	Building Replacement	Equipment Replacement
ASSETS			
Current assets:			
Cash and investments	$ 3,429,237	$ 16,801,514	$ 9,482,047
Accounts receivable	14,906	-	-
Prepaids and other	-	-	-
Total current assets	3,444,143	16,801,514	9,482,047
Noncurrent assets:			
Capital assets:			
Land	-	10,774,792	-
Construction in progress	-	7,453,304	4,563
Infrastructure	-	622,831	122,183
Building and improvements	-	63,177,051	-
Vehicles and equipment	8,915,359	-	3,246,752
Subscription based I.T. agreements	-	-	655,000
Less accumulated depreciation and amortization	(5,299,877)	(50,801,487)	(2,152,930)
Net capital assets	3,615,482	31,226,491	1,875,568
Total assets	7,059,625	48,028,005	11,357,615
LIABILITIES			
Current liabilities:			
Accounts payable and accruals	25,425	-	83,047
Due to other funds	-	-	-
SBITA liabilities, due in one year	-	-	-
Total current liabilities	25,425	-	83,047
Long-term liabilities:			
SBITA liabilities, due in more than one year	-	-	-
Total long-term liabilities	-	-	-
Total liabilities	25,425	-	83,047
NET POSITION (DEFICIT)			
Net investment in capital assets	3,615,482	31,226,491	1,875,568
Unrestricted	3,418,718	16,801,514	9,399,000
Total net position (deficit)	$ 7,034,200	$ 48,028,005	$ 11,274,568

City of Dublin
Combining Statement of Net Position (Continued)
Internal Service Funds
June 30, 2025

	Retiree Health Care	Information Technology	Total
ASSETS			
Current assets:			
Cash and investments	$ -	$ 2,779,735	$ 32,492,533
Accounts receivable	232,406	12,007	259,319
Prepaids and other	233,013	344,120	577,133
Total current assets	465,419	3,135,862	33,328,985
Noncurrent assets:			
Capital assets:			
Land	-	-	10,774,792
Construction in progress	-	944,068	8,401,935
Infrastructure	-	-	745,014
Building and improvements	-	42,732	63,219,783
Vehicles and equipment	-	104,198	12,266,309
Subscription based I.T. agreements	-	1,583,227	2,238,227
Less accumulated depreciation and amortization	-	(946,556)	(59,200,850)
Net capital assets	-	1,727,669	38,445,210
Total assets	465,419	4,863,531	71,774,195
LIABILITIES			
Current liabilities:			
Accounts payable and accruals	(11,719)	123,360	220,113
Due to other funds	73,098	-	73,098
SBITA liabilities, due in one year	-	305,437	305,437
Total current liabilities	61,379	428,797	598,648
Long-term liabilities:			
SBITA liabilities, due in more than one year	-	326,176	326,176
Total long-term liabilities	-	326,176	326,176
Total liabilities	61,379	754,973	924,824
NET POSITION (DEFICIT)			
Net investment in capital assets	-	1,096,056	37,813,597
Unrestricted	404,040	3,012,502	33,035,774
Total net position (deficit)	$ 404,040	$ 4,108,558	$ 70,849,371

City of Dublin
Combining Statement of Revenues, Expenses and Changes in Fund Net Position
Internal Service Funds
For the year ended June 30, 2025

	Vehicle Replacement	Building Replacement	Equipment Replacement
OPERATING REVENUES:			
Charges for services	$ 701,863	$ 429,586	$ 879,653
Other revenue	46,620	-	3,690
Total operating revenues	748,483	429,586	883,343
OPERATING EXPENSES:			
Supplies and services	2,873	(69,881)	60,637
Retiree health premiums	-	-	-
Depreciation	534,194	1,902,125	405,233
Total operating expenses	537,067	1,832,244	465,870
OPERATING INCOME (LOSS)	211,416	(1,402,658)	417,473
NONOPERATING REVENUES (EXPENSES):			
Interest income	127,027	521,969	333,069
Interest and fiscal charges	-	-	-
Total nonoperating revenues (expenses)	127,027	521,969	333,069
INCOME (LOSS) BEFORE CONTRIBUTIONS AND TRANSFERS:	338,443	(880,689)	750,542
Transfers in	-	2,000,000	-
Transfers (out)	-	(69,881)	-
Total transfers	-	1,930,119	-
Change in net position	338,443	1,049,430	750,542
NET POSITION (DEFICIT):			
Beginning of year	6,695,757	46,978,575	10,524,026
End of year	$ 7,034,200	$ 48,028,005	$ 11,274,568

City of Dublin
Combining Statement of Revenues, Expenses and Changes in Fund Net Position (Continued)
Internal Service Funds
For the year ended June 30, 2025

	Retiree Health Care	Information Technology	Total
OPERATING REVENUES:			
Charges for services	$ -	$ 3,583,060	$ 5,594,162
Other revenue	1,054,472	83,132	1,187,914
Total operating revenues	1,054,472	3,666,192	6,782,076
OPERATING EXPENSES:			
Supplies and services	-	2,752,242	2,745,871
Retiree health premiums	1,054,472	-	1,054,472
Depreciation	-	300,497	3,142,049
Total operating expenses	1,054,472	3,052,739	6,942,392
OPERATING INCOME (LOSS)	-	613,453	(160,316)
NONOPERATING REVENUES (EXPENSES):			
Interest income	-	151,579	1,133,644
Interest and fiscal charges	-	(20,071)	(20,071)
Total nonoperating revenues (expenses)	-	131,508	1,113,573
INCOME (LOSS) BEFORE CONTRIBUTIONS AND TRANSFERS:	-	744,961	953,257
Transfers in	-	-	2,000,000
Transfers (out)	-	(45,594)	(115,475)
Total transfers	-	(45,594)	1,884,525
Change in net position	-	699,367	2,837,782
NET POSITION (DEFICIT):			
Beginning of year	404,040	3,409,191	68,011,589
End of year	$ 404,040	$ 4,108,558	$ 70,849,371

City of Dublin
Combining Statement of Cash Flows
Internal Service Funds
For the year ended June 30, 2025

	Vehicle Replacement	Building Replacement	Equipment Replacement
CASH FLOWS FROM OPERATING ACTIVITIES:			
Receipts from customers	$ 2,753,766	$ 429,586	$ 879,653
Payments to suppliers and service providers	(2,041,243)	69,881	5,295
Other revenues	46,620	-	3,690
Net cash provided by (used in) operating activities	759,143	499,467	888,638
CASH FLOWS FROM NONCAPITAL FINANCING ACTIVITIES:			
Cash receipts from other funds	-	2,000,000	-
Cash disbursements to other funds	-	(69,881)	-
Net cash provided by (used in) noncapital financing activities	-	1,930,119	-
CASH FLOWS FROM CAPITAL AND RELATED FINANCING ACTIVITIES:			
Purchase of capital assets	(324,725)	(69,880)	(226,712)
Interest paid on SBITAs	-	-	-
Principal payment made on SBITAs	-	-	-
Net cash used in capital and related financing activities	(324,725)	(69,880)	(226,712)
CASH FLOWS FROM INVESTING ACTIVITIES:			
Interest received	127,027	521,969	333,069
Net cash provided by investing activities	127,027	521,969	333,069
Net Cash Flows	561,445	2,881,675	994,995
CASH AND CASH EQUIVALENTS - Beginning of year	2,867,792	13,919,839	8,487,052
CASH AND CASH EQUIVALENTS - End of year	$ 3,429,237	$ 16,801,514	$ 9,482,047
RECONCILIATION OF OPERATING INCOME (LOSS) TO NET CASH PROVIDED BY (USED IN) OPERATING ACTIVITIES:			
Operating income (loss)	$ 211,416	$ (1,402,658)	$ 417,473
Adjustments to reconcile operating income (loss) to net cash provided by (used in) operating activities:			
Depreciation	534,194	1,902,125	405,233
Change in assets and liabilities			
Accounts receivable	(11,892)	-	-
Prepaids	-	-	-
Accounts payable and accruals	25,425	-	65,932
Net cash provided by (used in) operating activities	$ 759,143	$ 499,467	$ 888,638

City of Dublin
Combining Statement of Cash Flows (Continued)
Internal Service Funds
For the year ended June 30, 2025

	Retiree Health Care	Information Technology	Total
CASH FLOWS FROM OPERATING ACTIVITIES:			
Receipts from customers	$ 114,386	$ 3,571,053	$ 7,748,444
Payments to suppliers and service providers	(1,181,729)	(2,916,973)	(6,064,769)
Other revenues	1,054,472	83,132	1,187,914
Net cash provided by (used in) operating activities	(12,871)	737,212	2,871,589
CASH FLOWS FROM NONCAPITAL FINANCING ACTIVITIES:			
Cash receipts from other funds	235,695	-	2,235,695
Cash disbursements to other funds	(222,824)	(45,594)	(338,299)
Net cash provided by (used in) noncapital financing activities	12,871	(45,594)	1,897,396
CASH FLOWS FROM CAPITAL AND RELATED FINANCING ACTIVITIES:			
Purchase of capital assets	-	(192,531)	(813,848)
Interest paid on SBITAs	-	(20,071)	(20,071)
Principal payment made on SBITAs	-	(285,809)	(285,809)
Net cash used in capital and related financing activities	-	(498,411)	(1,119,728)
CASH FLOWS FROM INVESTING ACTIVITIES:			
Interest received	-	151,579	1,133,644
Net cash provided by investing activities	-	151,579	1,133,644
Net Cash Flows	-	344,786	4,782,901
CASH AND CASH EQUIVALENTS - Beginning of year	-	2,434,949	27,709,632
CASH AND CASH EQUIVALENTS - End of year	$ -	$ 2,779,735	$ 32,492,533
RECONCILIATION OF OPERATING INCOME (LOSS) TO NET CASH PROVIDED BY (USED IN) OPERATING ACTIVITIES:			
Operating income (loss)	$ -	$ 613,453	$ (160,316)
Adjustments to reconcile operating income (loss) to net cash provided by (used in) operating activities:			
Depreciation	-	300,497	3,142,049
Change in assets and liabilities			
Accounts receivable	10,594	(12,007)	(13,305)
Prepaids	(23,465)	(162,585)	(186,050)
Accounts payable and accruals	-	(2,146)	89,211
Net cash provided by (used in) operating activities	$ (12,871)	$ 737,212	$ 2,871,589

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CUSTODIAL FUNDS

Dublin Boulevard Extension Assessment District to account form the special assessment established to fund the improvements to Dublin Boulevard.

Geologic Hazard Abatement Districts two districts were formed under provisions in the California Public Code, Which establishes in section 25670 that a district is a political subdivision of the State and is not an agency or instrumentality of a local agency. The City acts as a custodian of the funds collected and may contractually provide or arrange for services paid for by the District. Fiscal Year 2008-2009 was the first year that tax roll assessments were levied by the Districts.

Fallon Village Geologic Hazard abatement District this assessment district was established in 2007, in accordance with a condition of approval for the Fallon Village development project. The District was formed to provide a mechanism for ongoing maintenance on open space areas within the development. The boundary of this assessment district encompasses approximately 175 acres of land, located generally east of Fallon Road.

Schaefer Ranch Geologic Hazardous Abatement District this assessment district was established in 2006, in accordance with a condition of approval for the Fallon Village development project. The District was formed to provide a mechanism for ongoing maintenance of open space areas within the development. The boundary of this assessment district encompasses approximately 500 acres of land, located at the westerly boundary of the City limits north of interstate 580, and south of the unincorporated area of Alameda County.

Fallon Crossing (North Tassajara) Geologic Hazard Abatement District this assessment district was established to account for the maintenance of open space areas in accordance with a condition of approval for the fallon Crossings development project. The boundary of the District encompasses 68 acres of land located on the northeast side of Tassajara Road, about 2 1/4 Miles north of Interstate Highway 580, Tassajara Road and Moller Creek, a tributary of Tassajara Creek, border the western and northeastern limits of the site.

Dublin Crossing Community Facilities District (CFD) No. 2015-1 (Dublin Crossing) Fund is used to account for bond issuances to finance capital facilities and infrastructure within the CFD secured by the collection of Special Taxes on real property within the CFD. The Custodial Fund is custodial in nature (uses the economic resources measurement focus). CFD bonds are not debt obligations of the City.

CFD East Ranch is used to account for bond issuances to finance the maintenance of and construction of public improvements within the East Ranch development project within secured by the collection of Special Taxes on real property within the CFD. The Custodial Fund is custodial in nature (uses the economic resources measurement focus). CFD bonds are not debt obligations of the City.

CFD Dublin Boulevard Extension is used to account for developing a facilities CFD to cover City mitigation costs which the City is advancing as part of the Dublin Boulevard Extension project.

CFD Dublin Center is used to account for developing a facilities CFD to finance the maintenance of and construction of public improvements within the Dublin Center project.

City of Dublin
Combining Statement of Fiduciary Net Position
Custodial Funds
June 30, 2025

	Dublin Boulevard Extension Assessment District	Geologic Hazard Abatement Districts			Community Facilities District No. 2015-1	CFD East Ranch
		Fallon Village	Schaefer Ranch	Fallon Crossing (North Tassajara)		
ASSETS						
Cash and investments	$ 10,254	$ 11,198,152	$ 7,243,416	$ 4,682,076	$ 23,449,136	$ 55,717
Accounts receivable	-	3,208	4,314	8,958	36,708	-
Total assets	10,254	11,201,360	7,247,730	4,691,034	23,485,844	55,717
LIABILITIES						
Accounts payable	-	11,822	27,634	9,622	25,612	-
Total liabilities	-	11,822	27,634	9,622	25,612	-
NET POSITION						
Restricted for:						
Individuals, organizations, and other governments	10,254	11,189,538	7,220,096	4,681,412	23,460,232	55,717
Total net position	$ 10,254	$ 11,189,538	$ 7,220,096	$ 4,681,412	$ 23,460,232	$ 55,717

City of Dublin
Combining Statement of Fiduciary Net Position (Continued)
Custodial Funds
June 30, 2025

	CFD Dublin Boulevard Extension	CFD Dublin Center	Total Custodial Funds
ASSETS			
Cash and investments	$ -	$ 42,515	$ 46,681,266
Accounts receivable	-	-	53,188
Total assets	-	42,515	46,734,454
LIABILITIES			
Accounts payable	8,289	-	82,979
Total liabilities	8,289	-	82,979
NET POSITION			
Restricted for:			
Individuals, organizations, and other governments	(8,289)	42,515	46,651,475
Total net position	$ (8,289)	$ 42,515	$ 46,651,475

City of Dublin
Combining Statement of Changes in Fiduciary Net Position
Custodial Funds
For the year ended June 30, 2025

	Dublin Boulevard Extension Assessment District	Geologic Hazard Abatement Districts			Community Facilities District No. 2015-1	CFD East Ranch
		Fallon Village	Schaefer Ranch	Fallon Crossing (North Tassajara)		
ADDITIONS:						
Special assessments	$ -	$ 498,960	$ 522,090	$ 776,462	$ 8,668,984	$ -
Investment income	357	383,008	244,587	149,312	133,109	2,008
Property tax distribution	-	1,624	1,961	2,354	20,979	-
Total additions	357	883,592	768,638	928,128	8,823,072	2,008
DEDUCTIONS:						
Administration	-	-	-	-	5,775,356	-
Project payments	-	216,206	203,268	126,938	-	-
Payments of bonds principal	-	-	-	-	865,000	-
Interest expense	-	-	-	-	6,536,558	-
Total deductions	-	216,206	203,268	126,938	13,176,914	-
Change in net position	357	667,386	565,370	801,190	(4,353,842)	2,008
NET POSITION:						
Beginning of year	9,897	10,522,152	6,654,726	3,880,222	27,814,074	53,709
End of year	$ 10,254	$ 11,189,538	$ 7,220,096	$ 4,681,412	$ 23,460,232	$ 55,717

City of Dublin
Combining Statement of Changes in Fiduciary Net Position (Continued)
Custodial Funds
For the year ended June 30, 2025

	CFD Dublin Boulevard Extension	CFD Dublin Center	Total Custodial Funds
ADDITIONS:			
Special assessments	$ -	$ -	$ 10,466,496
Investment income	-	3,419	915,800
Property tax distribution	-	-	26,918
Total additions	-	3,419	11,409,214
DEDUCTIONS:			
Administration	-	-	5,775,356
Project payments	-	112,366	658,778
Payments of bonds principal	-	-	865,000
Interest expense	-	-	6,536,558
Total deductions	-	112,366	13,835,692
Change in net position	-	(108,947)	(2,426,478)
NET POSITION:			
Beginning of year	(8,289)	151,462	49,077,953
End of year	$ (8,289)	$ 42,515	$ 46,651,475

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STATISTICAL SECTION

This part of the City of Dublin's annual comprehensive financial report presents detailed information as a context for understanding what the information in the financial statements, note disclosures, and required supplementary information says about the City's overall financial health.

Index

Financial Trends

These schedules contain trend information to help the reader understand how the City's financial performance and well-being have changed over time.

Revenue Capacity

These schedules contain information to help the reader assess the City's most significant local revenue source, the property tax.

Debt Capacity

These schedules present information to help the reader assess the affordability of the City's current levels of outstanding debt and the City's ability issues additional debt in the future.

Demographic and Economic Information

These schedules offer demographic and economic indicators to help the reader understand the environment within which the City's financial activities take place.

Operating Information

These schedules contain service and infrastructure data to help the reader understand how the information in the City's financial report relates to the services the City provides and the activities it performs.

CITY OF DUBLIN, CALIFORNIA
Net Position by Component
Last Ten Fiscal Years
(Accrual Basis of Accounting)

	Fiscal Year				
	2016	**2017**	**2018**	**2019**	**2020**
Governmental Activities					
Net Investment in Capital Assets	$ 460,963,292	$ 487,123,214	$ 501,516,781	$ 531,251,006	$ 539,809,963
Restricted	97,592,438	94,745,655	107,452,493	105,409,183	109,947,040
Unrestricted	111,725,077	120,464,219	141,008,993	177,705,220	193,382,816
Total Primary Government	$ 670,280,807	$ 702,333,088	$ 749,978,267	$ 814,365,409	$ 843,139,819

Source: City of Dublin Finance Department

CITY OF DUBLIN, CALIFORNIA
Net Position by Component
Last Ten Fiscal Years
(Accrual Basis of Accounting)
(Continued)

	Fiscal Year				
	2021	**2022**	**2023**	**2024**	**2025**
Governmental Activities					
Net Investment in Capital Assets	$ 537,970,764	$ 554,600,284	$ 545,146,807	$ 552,568,250	$ 560,426,738
Restricted	107,140,245	118,161,236	115,479,147	121,997,027	137,631,948
Unrestricted	211,211,541	216,956,681	261,775,257	290,141,966	331,277,166
Total Primary Government	$ 856,322,550	$ 889,718,201	$ 922,401,211	$ 964,707,243	$1,029,335,852

Source: City of Dublin Finance Department

CITY OF DUBLIN, CALIFORNIA
Changes in Net Position
Last Ten Fiscal Years
(Accrual Basis of Accounting)

	Fiscal Year				
Expenses	**2016**	**2017**	**2018**	**2019**	**2020**
Governmental Activities					
General government	$ 19,689,049	$ 14,276,843	$ 16,803,802	$ 15,387,028	$ 24,851,393
Police	18,316,420	17,080,942	19,423,830	21,814,982	22,483,378
Fire	14,725,476	13,687,195	13,315,788	14,152,331	14,122,166
Public works	13,883,008	18,351,543	17,147,611	24,131,711	21,103,350
Parks and community services	14,625,459	11,193,876	15,640,280	12,750,878	10,548,537
Community development	11,410,946	14,249,950	7,074,630	5,606,118	5,406,572
Interest on long-term debt	147,195	136,867	125,881	-	-
Total Governmental Activities Expenses	92,797,553	88,977,216	89,531,822	93,843,048	98,515,396
Program Revenues					
Governmental Activities					
Charges for Services					
General government	$ 5,209,378	$ 5,402,925	$ 6,060,099	$ 6,520,152	$ 7,507,286
Police	362,054	322,231	335,929	330,280	244,363
Fire	1,633,056	1,426,973	1,551,899	1,708,807	1,603,243
Public works	2,698,767	3,386,621	3,517,700	3,132,543	2,471,032
Parks and community services	2,931,553	2,950,625	4,638,050	5,287,193	3,237,611
Community development	13,217,027	9,334,477	10,139,788	7,742,076	4,402,789
Operating Contributions and Grants	1,629,137	8,008,289	12,577,699	7,633,916	4,940,586
Capital Contributions and Grants	38,433,119	21,133,748	23,438,110	34,517,687	9,192,691
Total Governmental Activities Program Revenues	$ 66,114,091	$ 51,965,889	$ 62,259,274	$ 66,872,654	$ 33,599,601
Net (Expense)/Revenue					
Governmental Activities	$ (26,683,462)	$ (37,011,327)	$ (27,272,548)	$ (26,970,394)	$ (64,915,795)
General Revenues and Other Changes in Net Position					
Governmental Activities					
Taxes					
Property taxes	33,598,601	36,964,785	40,628,040	44,293,602	49,086,335
Special assessment taxes	1,359,212	1,416,721	1,472,933	1,469,840	1,523,257
Sales tax	22,070,547	21,186,333	21,134,636	26,297,803	22,506,975
Other taxes	6,606,016	6,834,545	43,787	8,223,510	7,280,323
Investment Income, Unrestricted	2,937,999	(710,595)	(558,269)	8,589,252	10,485,543
Other General Revenues	3,644,670	3,371,819	3,335,600	2,483,530	2,276,391
Total Governmental Activities	70,217,045	69,063,608	66,056,727	91,357,537	93,158,824
Change in Net Position					
Governmental Activities	$ 43,533,583	$ 32,052,281	$ 38,784,179	$ 64,387,143	$ 28,243,029

Source: City of Dublin Finance Department

CITY OF DUBLIN, CALIFORNIA
Changes in Net Position
Last Ten Fiscal Years
(Accrual Basis of Accounting)
(Continued)

	Fiscal Year				
Expenses	**2021**	**2022**	**2023**	**2024**	**2025**
Governmental Activities					
General government	$ 23,710,251	$ 23,516,577	$ 27,027,922	$ 25,885,878	$ 26,443,855
Police	24,681,714	24,439,146	27,849,316	30,091,877	31,174,389
Fire	15,227,074	14,657,052	16,308,574	17,453,636	19,084,703
Public works	23,769,070	25,252,334	30,353,850	31,202,172	38,829,100
Parks and community services	9,327,718	11,745,611	11,207,229	12,102,695	11,948,197
Community development	11,384,023	6,777,210	6,969,557	12,929,904	7,247,934
Interest on long-term debt	-	336,950	583,787	608,991	520,865
Total Governmental Activities Expenses	108,099,850	106,724,880	120,300,235	130,275,153	135,249,043
Program Revenues					
Governmental Activities					
Charges for Services					
General government	$ 9,113,104	$ 10,129,727	$ 10,855,746	$ 11,533,104	$ 12,082,594
Police	214,223	241,962	253,956	445,758	237,514
Fire	2,103,228	2,062,704	2,147,455	2,625,459	2,247,985
Public works	2,453,787	3,361,847	2,606,030	2,545,389	3,756,181
Parks and community services	1,388,778	5,145,083	5,495,143	5,825,924	5,217,209
Community development	5,182,639	6,719,349	6,189,741	4,476,672	12,123,151
Operating Contributions and Grants	5,545,115	7,273,101	11,046,967	7,306,850	12,960,261
Capital Contributions and Grants	5,674,477	16,457,860	7,033,281	10,219,385	17,469,722
Total Governmental Activities Program Revenues	$ 31,675,351	$ 51,391,633	$ 45,628,319	$ 44,978,541	$ 66,094,617
Net (Expense)/Revenue					
Governmental Activities	$ (76,424,499)	$ (55,333,247)	$ (74,671,916)	$ (85,296,612)	$ (69,154,426)
General Revenues and Other Changes in Net Position					
Governmental Activities					
Taxes					
Property taxes	53,007,086	55,186,388	59,056,139	61,967,658	63,838,672
Special assessment taxes	1,550,479	1,527,036	1,607,028	1,647,782	1,688,287
Sales tax	26,289,165	27,935,894	30,541,735	32,794,253	30,761,823
Other taxes	7,185,319	8,281,142	8,729,684	9,129,368	8,856,335
Investment Income, Unrestricted	(975,548)	(12,803,156)	2,759,385	16,228,168	21,251,726
Other General Revenues	2,550,729	8,601,594	4,660,955	5,835,415	7,386,192
Total Governmental Activities	89,607,230	88,728,898	107,354,926	127,602,644	133,783,035
Change in Net Position					
Governmental Activities	$ 13,182,731	$ 33,395,651	$ 32,683,010	$ 42,306,032	$ 64,628,609

Source: City of Dublin Finance Department

CITY OF DUBLIN, CALIFORNIA
Fund Balances of Governmental Funds
Last Ten Fiscal Years
(Accrual Basis of Accounting)

	Fiscal Year				
	2016	**2017**	**2018**	**2019**	**2020**
General Fund					
Unreserved, undesignated:					
Non-Spendable	$ 729,883	$ 198,878	$ 7,391	$ 12,818	$ 13,061
Restricted	579,000	1,762,000	1,938,000	1,938,000	1,938,000
Committed	38,928,755	36,213,714	43,740,492	47,267,326	57,828,475
Assigned	39,078,695	50,126,807	57,267,840	60,771,810	64,004,658
Unassigned	29,867,693	34,114,263	39,158,943	61,235,819	66,865,027
Total General Fund	$ 109,184,026	$ 122,415,662	$ 142,112,666	$ 171,225,773	$ 190,649,221
All Other Governmental Funds					
Non-Spendable	$ -	$ -	$ 650	$ -	$ 25,000
Restricted	84,453,929	82,686,743	105,476,681	107,090,763	104,872,535
Unassigned	13,138,509	11,808,233	(1,998,366)	(3,737,589)	(3,522,706)
Total All Other Governmental Funds	97,592,438	94,494,976	103,478,965	103,353,174	101,374,829
Total Governmental Funds	$ 206,776,464	$ 216,910,638	$ 245,591,631	$ 274,578,947	$ 292,024,050

Source: City of Dublin Finance Department

CITY OF DUBLIN, CALIFORNIA
Fund Balances of Governmental Funds
Last Ten Fiscal Years
(Accrual Basis of Accounting)
(Continued)

	Fiscal Year				
	2021	**2022**	**2023**	**2024**	**2025**
General Fund					
Unreserved, undesignated:					
Non-Spendable	$ 13,266	$ 10,541	$ 4,859	$ 54,708	$ 40,122
Restricted	4,493,314	4,261,640	4,324,132	9,351,801	16,242,645
Committed	70,694,542	73,346,367	76,016,419	84,215,445	197,229,405
Assigned	66,743,519	93,266,322	125,043,298	153,402,585	59,336,249
Unassigned	67,819,855	52,972,636	44,347,902	43,408,415	52,626,377
Total General Fund	$ 209,764,496	$ 223,857,506	$ 249,736,610	$ 290,432,954	$ 325,474,798
All Other Governmental Funds					
Non-Spendable	$ -	$ -	$ -	$ -	$ 11,667
Restricted	102,613,783	122,939,512	111,155,015	105,092,702	117,609,171
Unassigned	(326,876)	(875,851)	(876,004)	(4,162,196)	(2,477,330)
Total All Other Governmental Funds	102,286,907	122,063,661	110,279,011	100,930,506	115,143,508
Total Governmental Funds	$ 312,051,403	$ 345,921,167	$ 360,015,621	$ 391,363,460	$ 440,618,306

Source: City of Dublin Finance Department

CITY OF DUBLIN, CALIFORNIA
Changes in Fund Balances of Governmental Funds
Last Ten Fiscal Years
(Accrual Basis of Accounting)

	Fiscal Year				
Revenues	2016	2017	2018	2019	2020
Property taxes	$ 33,598,601	$ 36,964,784	$ 40,628,040	$ 44,293,602	$ 49,086,335
Taxes other than property	28,676,662	28,020,877	27,089,866	32,949,484	28,312,778
Intergovernmental	3,303,521	9,352,861	12,415,367	8,961,332	7,411,403
Licenses and permits*	314,206	318,981	318,400	291,788	236,972
Charges for services	13,846,381	14,185,768	17,859,770	16,786,806	14,433,980
Investment income	3,689,940	168,792	666,808	10,345,636	12,006,831
Use of property	6,751,864	1,539,669	1,669,841	1,519,342	1,381,729
Fines and forteitures	290,871	260,220	275,665	265,971	196,840
Development fees*	43,038,360	26,866,804	24,465,477	21,426,005	10,178,191
Special assessments	1,359,214	1,416,721	1,472,932	1,469,839	1,523,256
Other revernues	1,351,331	1,763,454	7,363,700	4,963,646	1,675,842
Total Revenues	136,220,951	120,858,931	134,225,866	143,273,451	126,444,157
Expenditures					
Current:					
General government	20,715,735	13,313,517	14,020,898	14,894,745	23,151,872
Police	17,886,990	17,183,853	19,355,889	21,983,278	22,177,174
Fire	12,265,614	13,442,239	13,431,891	14,269,535	14,244,913
Public works	8,616,323	13,433,983	10,718,547	14,708,764	13,821,133
Parks and community services	10,791,185	8,934,718	13,585,706	9,708,040	7,228,275
Community development	11,348,674	11,652,735	6,700,773	5,543,073	4,989,648
Capital Outlay:					
General	666,478	1,922,766	2,380,766	11,240,369	9,828,253
Community improvements	117,104	3,854	76,795	-	-
Parks	23,469,847	26,113,810	10,606,254	1,081,809	6,180,120
Public art	-	-	-	-	-
Streets	3,652,808	10,516,675	12,832,455	14,666,554	5,488,030
Debt Service:					
Principal	-	-	1,345,484	1,368,186	1,368,186
Interest and fiscal charges	-	-	-	-	-
Total Expenditures	109,530,758	116,518,150	105,055,458	109,464,353	108,477,604
Excess of Revenues Over (Under) Expenditures	26,690,193	4,340,781	29,170,408	33,809,098	17,966,553
Other Financing Sources (Uses)					
Proceeds from Debt	-	5,450,042	-	-	-
Transfers In	27,912,037	38,313,026	24,363,489	27,100,426	21,651,510
Transfers Out	(29,903,351)	(37,969,675)	(24,852,904)	(31,922,207)	(22,172,960)
Total Other Financing Sources (Uses)	(1,991,314)	5,793,393	(489,415)	(4,821,781)	(521,450)
Net Change in Fund Balances	$ 24,698,879	$ 10,134,174	$ 28,680,993	$ 28,987,317	$ 17,445,103
Debt Service as percentage of non-capital expenditures	0.0%	0.0%	1.7%	1.9%	1.5%

* Some of permits revenue has been considered to be an integral part of development revenue and therefore has been reclassed to development revenue effective in fiscal year 20/21.

Source: City of Dublin Finance Department

CITY OF DUBLIN, CALIFORNIA
Changes in Fund Balances of Governmental Funds
Last Ten Fiscal Years
(Accrual Basis of Accounting)
(Continued)

	Fiscal Year				
Revenues	2021	2022	2023	2024	2025
Property taxes	$ 53,007,086	$ 55,186,388	$ 59,056,139	$ 61,967,658	$ 63,838,672
Taxes other than property	31,826,343	34,391,349	37,309,999	40,032,808	37,678,755
Intergovernmental	10,805,708	9,579,161	14,287,723	9,441,741	15,192,468
Licenses and permits*	334,852	354,643	323,098	309,959	344,825
Charges for services	11,934,020	15,941,968	17,077,374	18,698,359	17,885,655
Investment income	183,258	(11,905,192)	4,860,720	18,895,723	24,730,656
Use of property	1,208,739	2,032,711	2,565,042	2,549,690	8,067,197
Fines and forteitures	177,477	193,018	207,437	215,524	140,127
Development fees*	10,891,389	24,862,035	11,443,674	9,044,040	24,355,189
Special assessments	1,550,480	7,760,922	1,607,027	1,647,782	1,688,288
Other revernues	2,124,277	1,527,035	3,733,205	4,805,240	6,483,386
Total Revenues	124,043,629	139,924,038	152,471,438	167,608,524	200,405,218
Expenditures					
Current:					
General government	22,104,295	23,539,492	26,593,651	23,769,329	24,961,288
Police	23,755,356	25,381,768	27,510,001	29,714,228	30,990,264
Fire	14,760,311	15,699,080	16,297,807	17,436,389	19,070,405
Public works	14,105,010	15,710,181	20,599,510	22,381,917	25,217,367
Parks and community services	6,085,251	8,756,857	8,301,423	8,841,838	9,003,522
Community development	10,033,900	5,795,288	5,881,891	11,347,258	5,731,704
Capital Outlay:					
General	6,614,602	12,978,975	11,829,805	7,118,484	5,792,403
Community improvements	-	-	-	-	-
Parks	4,170,540	13,400,686	4,539,778	5,990,942	10,388,342
Public art	-	-	474,814	244,479	44,277
Streets	3,116,314	4,030,047	13,053,219	6,099,577	14,686,001
Debt Service:					
Principal	1,368,186	505,000	655,000	680,000	710,000
Interest and fiscal charges	-	419,521	678,050	651,850	624,650
Total Expenditures	106,113,765	126,216,895	136,414,949	134,276,291	147,220,223
Excess of Revenues Over (Under) Expenditures	17,929,864	13,707,143	16,056,489	33,332,233	53,184,995
Other Financing Sources (Uses)					
Proceeds from Debt	-	21,042,136	-	-	-
Transfers In	14,046,539	30,644,511	29,950,377	19,574,307	33,586,186
Transfers Out	(11,949,050)	(31,524,026)	(31,912,412)	(21,558,701)	(35,470,711)
Total Other Financing Sources (Uses)	2,097,489	20,162,621	(1,962,035)	(1,984,394)	(1,884,525)
Net Change in Fund Balances	$ 20,027,353	$ 33,869,764	$ 14,094,454	$ 31,347,839	$ 51,300,470
Debt Service as percentage of non-capital expenditures	1.4%	1.0%	1.2%	1.1%	1.0%

* Some of permits revenue has been considered to be an integral part of development revenue and therefore has been reclassed to development revenue effective in fiscal year 20/21.

Source: City of Dublin Finance Department

CITY OF DUBLIN, CALIFORNIA

Assessed Value of Taxable Property
Last Ten Fiscal Years

Fiscal Year Ended June 30	Real Property				Less: Exemptions	Net Taxable Assessed Value	City Wide Avg. Total Direct Tax Rate
	Residential Property	Commercial Property	Industrial Property	Unsecured/ Other Property			
2015	$ 8,431,051,125	$1,391,578,857	$ 274,410,187	$1,138,571,747	$ (185,639,690)	$ 11,049,972,226	0.2373%
2017	10,563,641,612	1,572,348,815	276,986,936	1,412,347,150	(151,208,054)	13,674,116,459	0.2365%
2018	11,483,621,200	1,634,851,757	279,900,741	1,494,613,752	(91,891,868)	14,801,095,582	0.2364%
2019	12,705,642,088	1,713,788,644	284,936,683	1,623,924,258	(181,733,659)	16,146,558,014	0.2363%
2020	14,169,003,039	1,819,769,185	302,957,585	1,719,280,594	(181,569,809)	17,829,440,594	0.2360%
2021	15,481,016,928	2,109,649,340	303,634,663	1,516,019,943	(240,382,905)	19,169,937,969	0.2359%
2022	16,240,797,288	2,126,716,219	342,361,488	1,436,361,129	(240,405,849)	19,905,830,274	0.2358%
2023	17,442,908,549	2,275,271,038	351,898,365	1,267,996,300	(217,582,049)	21,120,492,204	0.2347%
2024	18,432,121,118	2,328,369,107	380,739,302	1,401,724,881	(222,045,596)	22,320,908,812	0.2347%
2025	19,756,831,506	2,154,680,341	389,863,466	1,558,721,569	(515,364,987)	23,344,731,895	0.2349%

Source: HDL Coren & Cone and Alameda County Assessor Combined Tax Rolls, 2015/16 through 2024/25

Note: Actual property value data not available in California.

(1) California cities do not set their own direct tax rate. The state constitution establishes the rate at 1% and allocates a portion of that amount by an annual calculation, to all the taxing entities within a tax rate area.

(2) The City-wide Direct Tax Rate is an average, the actual tax rate for each property varies according to its tax rate area. This average tax rate is net of State Shifts of local property tax revenue to Education and net of Admin fees.

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CITY OF DUBLIN, CALIFORNIA

Direct and Overlapping Property Tax Rates
Last Ten Fiscal Years
(Rate per $100 of assessed value)

	City Direct Rates		Overlapping Rates (1)				
Fiscal Year	Basic Levy	Total Direct	Bay Area Rapid Transit	Castro Valley Unified School Bonds	Chabot-Las Positas Community College Boards	Dublin Unified Bonds 1A & B	East Bay Regional Park
2015-16	1.00000	0.23669	0.00450	0.08520	0.02170	0.10770	0.00850
2016-17	1.00000	0.23650	0.00260	0.00000	0.01980	0.07670	0.00670
2017-18	1.00000	0.23644	0.00800	0.00000	0.02460	0.09720	0.00320
2018-19	1.00000	0.23632	0.00700	0.00000	0.04430	0.14520	0.00570
2019-20	1.00000	0.23603	0.01200	0.00000	0.04220	0.14600	0.00600
2020-21	1.00000	0.23593	0.01390	0.00000	0.02140	0.14240	0.00140
2021-22	1.00000	0.23582	0.00600	0.00000	0.04580	0.19640	0.00200
2022-23	1.00000	0.23469	0.01400	0.00000	0.03880	0.17160	0.00580
2023-24	1.00000	0.23473	0.01340	0.00000	0.04160	0.16120	0.00570
2024-25	1.00000	0.23486	0.01480	0.00000	0.03930	0.15560	0.00130

Source: HDL Coren & Cone and Alameda County Assessor Combined Tax Rolls, 2015/16 through 2024/25

(1) Overlapping rates are those of local and county governments that apply to property owners within the City. Not all overlapping rates apply to all city property owners. These are voter approved levies in addition to the 1% State levy.

CITY OF DUBLIN, CALIFORNIA

Direct and Overlapping Property Tax Rates
Last Ten Fiscal Years
(Rate per $100 of assessed value)
(Continued)

Fiscal Year	Flood Zone 7 State Water Bonds	Livermore Valley Joint Unified School Board	County Wide Go Bond	Total Direct & Overlapping Tax Rate	City's Share of 1% Levy per Proposition 13
2015-16	0.02500	0.04970	0.00000	1.30230	0.2817
2016-17	0.03430	0.00000	0.00000	1.14010	0.2818
2017-18	0.03330	0.00000	0.00000	1.16630	0.2818
2018-19	0.03320	0.00000	0.01120	1.24660	0.2818
2019-20	0.03090	0.00000	0.01080	1.24790	0.2818
2020-21	0.03090	0.00000	0.00360	1.21360	0.2818
2021-22	0.03070	0.00000	0.00410	1.28500	0.2817
2022-23	0.02790	0.00000	0.01030	1.26840	0.2817
2023-24	0.02670	0.00000	0.00880	1.25740	0.2817
2024-25	0.02430	0.00000	0.00890	1.24420	0.2817

Source: HDL Coren & Cone and Alameda County Assessor Combined Tax Rolls, 2015/16 through 2024/25

CITY OF DUBLIN, CALIFORNIA

Principal Property Tax Payers
Current year and Nine Years Ago

	2024-25			2015-16		
Taxpayer	**Taxable Assessed Value**	**Rank**	**Percentage of Total City Taxable Assessed Value**	**Taxable Assessed Value**	**Rank**	**Percentage of Total City Taxable Assessed Value**
Avalon Dublin Station LP	$ 286,446,207	1	1.22%			
Avalon West Dublin LP	191,688,452	2	0.82%			
GH Pacvest LLC	152,488,086	3	0.65%			
Carl Zeiss Pension Trust Properties LLC	134,331,257	4	0.57%			
Arroyo CAP IV3 LLC	131,421,819	5	0.56%			
Dublin Station Owner LP	130,311,101	6	0.56%			
Dublin Corporate Center Owner LLC	118,678,481	7	0.51%			
Essex Dublin Owner LP	118,015,208	8	0.50%			
Ross Dress for Less	116,556,850	9	0.50%			
Oak Cottonwood 2017 LLC	110,166,250	10	0.47%			
Development Solutions WR LLC				$ 181,480,000	1	1.47%
Trust NOIP Dublin LP				155,851,118	2	1.26%
Ross Dress for Less, Inc.				128,263,238	3	1.04%
Avalon Dublin Station II LP				122,189,814	4	0.99%
4800 Tassajara Road Apts Invest LLC				115,981,613	5	0.94%
Lennar Homes California Inc				113,268,710	6	0.92%
Wei and Liu 2011 Trust				109,586,197	7	0.89%
Dublin Corporate Ctr Acquisition LLC				102,586,204	8	0.83%
Essex Dublin Owner LP				102,249,799	9	0.83%
Bere Island Properties I LLC Et. Al.				89,380,669	10	0.72%
Subtotal	$ 1,490,103,711		6.36%	$ 1,220,837,362		9.87%

Source: HDL Coren & Cone and Alameda County Assessor Combined Tax Rolls

CITY OF DUBLIN, CALIFORNIA

Property Tax Levies and Collections
Last Ten Fiscal Years

Fiscal Year Ended June 30	Total Tax Levy	Current Tax Collections	Percent of Levy Collected	Delinquent Tax Collections	Total Tax Collections	Percent of Levy
2016	$ 35,304,627	$ 34,734,843	98.39%	$ 357,472	$ 35,092,315	98.39%
2017	38,529,558	38,100,547	98.89%	335,955	38,436,502	98.89%
2018	41,708,007	41,594,518	99.73%	362,487	41,957,005	99.73%
2019	45,499,386	45,357,078	99.69%	330,947	45,688,025	99.69%
2020	50,245,147	50,102,147	99.72%	379,250	50,481,396	99.72%
2021	54,024,719	53,621,996	99.25%	520,190	54,142,186	99.25%
2022	56,098,611	56,018,305	99.86%	425,907	56,444,212	99.86%
2023	59,502,763	59,502,763	100.00%	799,001	60,301,764	100.00%
2024	62,884,696	62,756,758	99.80%	473,504	63,230,262	99.80%
2025	65,769,113	64,611,257	98.24%	585,885	65,197,142	98.24%

Source: Alameda County Assessor Office

CITY OF DUBLIN, CALIFORNIA
Direct and Overlapping Debt
June 30, 2025

Total Property Tax Assessed Value of Taxable Property

	Outstanding Debt 6/30/2025	Percentage Applicable to City of Dublin [1]	Estimated Share of Overlapping Debt
OVERLAPPING TAX AND ASSESSMENT DEBT:			
Alameda County	$ 478,925,000	5.569%	$ 26,671,333
Bay Area Rapid Transit District	2,391,260,000	2.235%	53,444,661
Chabot-Las Positas Community College District	892,445,000	13.543%	120,863,826
Dublin Joint Unified School District	742,860,000	99.984%	742,741,142
East Bay Regional Park District	145,930,000	3.399%	4,960,161
City of Dublin Community Facilities District	134,450,000	100.00%	134,450,000
California Statewide Communities Development Authority 1915 Act Bonds	691,611	100.00%	691,611
TOTAL OVERLAPPING TAX AND ASSESSMENT DEBT			**$ 1,083,822,734**
DIRECT AND OVERLAPPING GENERAL FUND DEBT			
Alameda County General Fund Obligations	$ 622,687,500	5.569%	$ 34,677,467
Alameda-Contra Costa Transit District Certificates of Participation	9,600,000	0.159%	15,264
City of Dublin General Fund Obligations	16,015,000	100.000%	16,015,000
Dublin Unified School District General Fund Obligations	24,088,920	99.984%	24,085,066
Eden Township Healthcare District General Fund Obligations	13,235,000	0.775%	102,571
TOTAL DIRECT AND OVERLAPPING GENERAL FUND DEBT			**$ 74,895,368**
TOTAL DIRECT DEBT			**$ 16,015,000**
TOTAL OVERLAPPING DEBT			**$ 1,142,703,102**
COMBINED TOTAL DEBT [2]			**$ 1,158,718,102**

RATIOS TO ASSESSED VALUATION:

Total Overlapping Tax and Assessment Debt..……..……4.63%
Total Direct Debt …….....…...0.07%
Combined Total Debt…..…….…….…..……..…...……..4.95%

Source: California Municipal Statistics, Inc.

Notes:

[1] The percentage of overlapping debt applicable to the City is estimated using taxable assessed property value. Applicable percentages were estimated by determining the portion of the overlapping district's assessed value that is within the boundaries of the city divided by the district's total taxable assessed value.

[2] Excludes tax and revenue anticipation notes, enterprise revenue, mortgage revenue and non-bonded capital lease obligations.

CITY OF DUBLIN, CALIFORNIA

Ratios of Outstanding Debt by Type
Last Ten Fiscal Years

Fiscal Year Ended June 30	Governmental Activities: Chevron Energy Capital Lease	Loans Payable	Lease Revenue Bonds Payable	Subscription Based I.T. Agreements Payable	Total [2]	Percentage of Personal Income [1]	Per Capita [1]
2016	$ 5,346,352	$ -	$ -	$ -	$ 5,346,352	0.19%	$ 90
2017	4,917,243	5,450,042	-	-	10,367,285	0.33%	170
2018	4,461,243	4,104,558	-	-	8,565,801	0.25%	135
2019	-	2,736,372	-	-	2,736,372	0.07%	42
2020	-	1,368,186	-	-	1,368,186	0.03%	19
2021	-	-	-	-	-	0.00%	-
2022	-	-	20,454,565	-	20,454,565	0.42%	284
2023	-	-	19,675,709	1,221,058	20,896,767	0.39%	302
2024	-	-	18,871,853	917,422	19,789,275	n/a [3]	n/a [3]
2025	-	-	18,037,997	631,613	18,669,610	n/a [3]	n/a [3]

Note: Details regarding the City's outstanding debt can be found in the Notes to the Financial Statements.

[1] See Demographic and Economic Statistics schedule for personal and population data.

[2] Totals to not include other net pension payable, post-employment beneftis payable, or compensated absences.
n/a: not available

[3] Data was not available at the time the ACFR was published.

Source: Annual Comprehensive Financial Reports - City of Dublin, California

CITY OF DUBLIN, CALIFORNIA

Legal Debt Margin Information
Last Ten Fiscal Years

	Fiscal Year			
	2015-16	**2016-17**	**2017-18**	**2018-19**
Debt limit	$ 469,892,998	$ 512,779,367	$ 555,041,084	$ 605,495,926
Total net debt applicable to limit	-	-	-	-
Legal debt margin	$ 469,892,998	$ 512,779,367	$ 555,041,084	$ 605,495,926
Total net debt applicable to the limit as a percentage of debt limit	0.0%	0.0%	0.0%	0.0%

(1) Source: City of Dublin Finance Department

(2) The legal debt margin for the City of Dublin, California, is calculated using a debt limit of 15 percent of the assessed value of property within the City limits. (Gov Code of State of California)

(3) The government code provision was enacted when assessed valuation was based upon 25% of market value. Effective with the 1981-82 fiscal year, each parcel in now assessed at 100% of market value (as of the most recent change in ownership parcel) in ownership for that parcel. The computations shown above reflect a conversion of assessed valuation data for each fiscal year from the current full valuation perspective to the 25% level that was in effect at the time that the legal debt margin was enacted by the State of California for local governments located within the state.

CITY OF DUBLIN, CALIFORNIA

Legal Debt Margin Information
Last Ten Fiscal Years
(Continued)

Legal Debt Margin Calculation for Fiscal Year 2024-25

Assessed value (net) - June 30, 2025 (1)	$ 23,344,731,895
Debt limit: 15% of assessed value	3,501,709,784
Less total bonded debt, general obligation	-
Legal debt margin (2)	$ 3,501,709,784
Conversion Percentage for Calculation of Debt Limit (3)	25%
	$ 875,427,446

	Fiscal Year				
2019-20	2020-21	2021-22	2022-23	2023-24	2024-25
$ 668,604,022	$ 718,872,674	$ 746,468,635	$ 792,018,458	$ 837,034,080	$ 875,427,446
-	-	-	-	-	-
$ 668,604,022	$ 718,872,674	$ 746,468,635	$ 792,018,458	$ 837,034,080	$ 875,427,446
0.0%	0.0%	0.0%	0.0%	0.0%	0.0%

CITY OF DUBLIN, CALIFORNIA

Demographic And Economic Statistics
Last Ten Calendar Years
(Dollars in Thousands)

Fiscal Year	City Population (1)	Personal Income, in thousands (1)	Per Capita Personal Income (1)	Unemployment Rate (2)	Rank in Size of California Cities (3)
2015	57,349	2,562,296	44,679	3.1%	156
2016	59,686	2,836,816	47,529	3.7%	153
2017	60,939	3,101,125	50,889	3.2%	153
2018	63,445	3,441,955	54,251	2.7%	147
2019	64,826	3,789,339	58,454	2.5%	140
2020	72,589	4,464,441	61,503	9.2%	140
2021	71,674	4,465,505	62,303	5.1%	119
2022	72,060	4,876,156	67,668	2.7%	121
2023	69,128	5,318,777	76,941	3.6%	119
2024	N/A (4)	N/A (4)	N/A (4)	4.3%	119

Sources: (1) US Census Buraeu, most recent estimates July 1, 2024
(2) State of California, Employment Development Department June 2024
(3) State of California, Department of Finance - California Cities Ranked by January 2025 Total Population
(4) Data not available by the time this ACFR was published

CITY OF DUBLIN, CALIFORNIA

Property Value, Construction, and Bank Deposits
Last Ten Fiscal Years

Fiscal Year Ended 30-Jun	Total Number of Building Permits Issued (1)	Commercial Construction Value (1)	Residential Construction Value (1)	Bank Deposits
2016	2,812	102,148,173	323,747,409	N/A
2017	2,806	177,500,725	308,916,668	N/A
2018	2,803	54,086,352	383,817,023	N/A
2019	0	119,498,163	272,846,465	N/A
2020	1,866	45,031,310	157,262,586	N/A
2021	2,393	42,330,706	177,291,325	N/A
2022	2,437	70,148,588	258,217,767	N/A
2023	2,781	223,087,585	173,769,864	N/A
2024	2,078	29,161,104	115,680,532	N/A
2025	2,510	99,391,000	166,950,651	N/A

Source: 1) City of Dublin Community Development Department

CITY OF DUBLIN, CALIFORNIA

Principal Employers
Current Year and Prior Year
(Dollars in thousands)

	2016		2017		2018		2019	
Employer	Estimated Number of Employees	Rank	Estimated Number of Employees	Rank	Estimated Number of Employees	Rank	Estimated Number of Employees	Rank
United States Government & Federal Correction Institute	2,100	1	2,100	1	2,100	1	1,450	1
County of Alameda	325	6	860	3	870	4	975	4
Dublin Unified School District	915	2	975	2	1,007	2	1,096	3
Ross Stores Headquarters	500	4	800	4	950	3	1,100	2
Zeiss Meditec	500	4	481	5	465	5	450	6
Kaiser Permanente	-	NA	-	NA	-	NA	600	5
Patelco Credit Union	-	NA	-	NA	-	NA	-	NA
Snowflake, Inc.	-	NA	-	NA	-	NA	-	NA
Target Stores	350	5	350	8	325	9	380	9
City of Dublin	237	9	377	7	433	6	400	7
TriNet	-	NA	-	NA	343	8	400	8
SAP (Formerly: Sybase Corporation)	700	3	-	NA	-	NA	-	NA
De Silva Gates Construction	300	7	300	9	300	10	-	NA
Whole Foods	233	10	-	NA		NA	350	10
Callidus Cloud	350	5	400	6	410	7	-	NA
Micro Dental Laboratories	300	7	-	NA	-	NA	-	NA
Safeway	280	8	280	10	-	NA	-	NA
Subtotal	7,090		6,923		7,203		7,201	

Source: City of Dublin Office of Economic Development

CITY OF DUBLIN, CALIFORNIA

Principal Employers
Current Year and Prior Year
(Dollars in thousands)
(Continued)

Employer	2020 Estimated Number of Employees	2020 Rank	2021 Estimated Number of Employees	2021 Rank	2022 Estimated Number of Employees	2022 Rank	2023 Estimated Number of Employees	2023 Rank
United States Government & Federal Correction Institute	1,400	1	1,608	1	1,589	1	3,275	1
County of Alameda	1,165	2	1,165	2	1,307	2	1,274	2
Dublin Unified School District	1,115	3	1,070	4	1,200	3	1,235	3
Ross Stores Headquarters	1,100	4	1,100	3	1,160	4	1,188	4
Zeiss Meditec	450	6	620	5	692	6	831	5
Kaiser Permanente	510	5	600	6	601	7	662	6
Patelco Credit Union	380	8	404	7	831	5	442	7
Snowflake, Inc.	-	NA	-	NA	250	9	350	8
Target Stores	380	8	350	9	344	8	341	9
City of Dublin	332	10	250	10	-	NA	-	NA
TriNet	400	7	363	8	215	10	215	10
SAP (Formerly: Sybase Corporation)	-	NA	-	NA	-	NA	-	NA
De Silva Gates Construction	-	NA	-	NA	-	NA	-	NA
Whole Foods	-	NA	-	NA	-	NA	-	NA
Callidus Cloud	-	NA	-	NA	-	NA	-	NA
Micro Dental Laboratories	-	NA	-	NA	-	NA	-	NA
Safeway	-	NA	-	NA	-	NA	-	NA
Subtotal	7,232		7,530		8,189		9,813	

Source: City of Dublin Office of Economic Development

CITY OF DUBLIN, CALIFORNIA

Principal Employers
Current Year and Prior Year
(Dollars in thousands)
(Continued)

Employer	2024 Estimated Number of Employees	2024 Rank	2025 Estimated Number of Employees	2025 Rank
United States Government & Federal Correction Institute	3,109	1	4,052	1
County of Alameda	1,308	2	1,364	2
Dublin Unified School District	1,292	3	1,301	3
Ross Stores Headquarters	1,081	4	1,140	4
Zeiss Meditec	767	5	672	5
Kaiser Permanente	542	6	662	6
Patelco Credit Union	461	7	474	7
Snowflake, Inc.	350	9	375	8
Target Stores	352	8	331	9
City of Dublin		NA	321	10
TriNet	215	10		NA
SAP (Formerly: Sybase Corporation)	-	NA	-	NA
De Silva Gates Construction	-	NA	-	NA
Whole Foods	-	NA	-	NA
Callidus Cloud	-	NA	-	NA
Micro Dental Laboratories	-	NA	-	NA
Safeway	-	NA	-	NA
Subtotal	9,477		10,692	

Source: City of Dublin Office of Economic Development

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CITY OF DUBLIN CALIFORNIA

Full-Time Equivalent City Employees by Department

Last Ten Fiscal Years

	2016	2017	2018	2019	2020	2021
City Manager Office	18.50	18.00	19.00	20.10	19.10	22.00
Finance	7.75	8.00	8.00	8.00	9.00	9.00
Community Development	18.45	19.95	19.95	19.35	19.35	18.00
Fire Department	1.00	1.00	1.00	1.00	1.00	1.00
Police Department	5.00	4.00	4.00	4.00	4.00	4.00
Parks & Community Services	24.10	24.60	24.60	23.10	23.10	22.00
Public Works	18.95	19.45	18.45	18.45	18.45	18.00
Total	93.75	95.00	95.00	94.00	94.00	94.00

Source: City of Dublin Finance Department

CITY OF DUBLIN CALIFORNIA

Full-Time Equivalent City Employees by Department

Last Ten Fiscal Years
(Continued)

	2022	2023	2024	2025
City Manager Office	25.00	26.00	28.00	28.00
Finance	9.00	8.00	8.00	8.00
Community Development	19.00	19.00	19.00	20.00
Fire Department	1.00	1.00	1.00	1.00
Police Department	4.00	4.00	4.00	4.00
Parks & Community Services	23.00	23.00	24.00	23.00
Public Works	18.00	21.00	22.00	24.00
Total	99.00	102.00	106.00	108.00

Source: City of Dublin Finance Department

CITY OF DUBLIN CALIFORNIA

Operating Indicators by Function/Program

Last Ten Fiscal Years

Function/Program	2016	2017	2018	2019	2020
Police:					
Calls for Service	35,005	38,688	38,568	38,480	34,643
Citations Issued	7,087	7,164	7,051	7,968	5,806
Arrests	1,225	1,315	1,653	1,821	1,510
Fire:					
Emergency calls	2,734	2,848	3,247	3,245	3,443
Inspections	4,304	4,141	4,034	4,284	2,964
Building Plan Reviews and Consultations	1,633	1,654	1,195	797	490
Public Works:					
Street Sign Maintenance (number of signs)	510	359	1,838	2,569	546
Curb Painting (linear feet)	2,922	3,846	3,216	3,893	14,502
Replace Street Asphalt (square feet)	31,000	73,436	75,087	1,636,012	2,270,000
Street Sweeping (curb miles)	5,993	6,026	8,033	7,936	7,210
Encroachment Permits Issued	190	206	173	209	158
Parks and Community Services:					
Museum Visitors	3,591	3,525	3,422	2,757	2,011
Afterschool Recreation (participants/day)	363	367	405	416	334
Preschool Classes Participants	335	158	131	160	185
Youth Basketball League Participants	1,074	1,156	1,035	1,075	792
Senior Center Average Daily Attendance	236	274	279	299	245
Community Development:					
Planning Applications	52	58	48	31	40
Building Permits	2,812	2,806	2,803	2,350	1,866
Building Inspections	20,784	25,186	25,574	20,951	13,339

Source: City of Dublin

CITY OF DUBLIN CALIFORNIA

Operating Indicators by Function/Program

Last Ten Fiscal Years
(Continued)

Function/Program	2021	2022	2023	2024	2025
Police:					
Calls for Service	30,018	30,414	34,191	34,455	29,077
Citations Issued	5,582	5,367	5,821	4,637	5,885
Arrests	1,514	1,496	1,778	1,596	1,565
Fire:					
Emergency calls	3,692	4,797	4,565	4,883	4,843
Inspections	2,628	1,875	2,520	2,642	1,348
Building Plan Reviews and Consultations	606	873	917	1,274	1,109
Public Works:					
Street Sign Maintenance (number of signs)	664	428	428	435	502
Curb Painting (linear feet)	123	305	2,472	3,814	3,375
Replace Street Asphalt (square feet)	117,767	36,695	750,000	26,172	1,070,000
Street Sweeping (curb miles)	8,146	8,733	8,735	10,349	9,539
Encroachment Permits Issued	357	353	215	240	273
Parks and Community Services:					
Museum Visitors	147	560	365	1,973	1,991
Afterschool Recreation (participants/day)	649	528	664	274	217
Preschool Classes Participants	98	308	274	73	52
Youth Basketball League Participants	-	683	1,149	1,195	1,016
Senior Center Average Daily Attendance	222	166	475	679	413
Community Development:					
Planning Applications	52	44	44	32	37
Building Permits	2,393	2,437	2,781	2,078	2,510
Building Inspections	10,759	14,178	12,633	10,880	7,484

Source: City of Dublin

CITY OF DUBLIN, CALIFORNIA

Capital Asset Statistics by Function/Program
Last Ten Fiscal Years

	Fiscal Year				
	2016	2017	2018	2019	2020
Function/Program					
Public safety:					
Police stations	1	1	1	1	1
Fire stations	3	3	3	3	3
Public works:					
Street Lights	4,530	4,540	4,631	4,631	4,736
Street Centerline Miles	120	127	128	151	151
Signalized Intersections	94	95	97	98	98
Pedestrian Activated Traffic Control Devices	9	9	9	9	9
City Trees	8,556	8,526	8,776	9,263	12,355
Parks and recreation:					
Number of Community Facilities	6	7	7	7	7
Number of City Parks	18	18	20	21	23
Acres of City Parks	171	171	200	210	223
Acres of Open Space	125	125	125	125	125

Source: City of Dublin

CITY OF DUBLIN, CALIFORNIA

Capital Asset Statistics by Function/Program
Last Ten Fiscal Years
(Continued)

	Fiscal Year				
	2021	**2022**	**2023**	**2024**	**2025**
Function/Program					
Public safety:					
Police stations	1	1	1	1	1
Fire stations	3	3	3	3	3
Public works:					
Street Lights	5,131	5,095	4,525	5,136	5,155
Street Centerline Miles	151	148	136	129	129
Signalized Intersections	98	98	98	97	96
Pedestrian Activated Traffic Control Devices	9	9	9	9	9
City Trees	12,208	13,130	13,844	13,178	14,457
Parks and recreation:					
Number of Community Facilities	7	7	7	7	7
Number of City Parks	23	25	25	25	26
Acres of City Parks	223	267	267	267	276
Acres of Open Space	125	125	125	125	125

Source: City of Dublin

CITY OF DUBLIN, CALIFORNIA

Top 25 Sales Tax Producers
2024-25

Business Name	Business Category
Best Buy	Electronics/Appliances Store
Carl Zeiss Meditec USA	Health/Medical
Curtis Blue Line	Machinery, Equipment, and Supplies
Dick's Sporting Goods	Sporting Goods/Bike Store
Dougherty Road Shell	Service Station
Dublin Buick/GMC/Chevrolet/Infiniti	Motor Vehicle Dealer
Dublin Hyundai Genesis	Motor Vehicle Dealer
Dublin Nissan Infiniti	Motor Vehicle Dealer
Dublin Toyota	Motor Vehicle Dealer
Eastbay Motorcars	Used Car dealer
Fallon Gateway Chevron	Service Station
Graybar Electric	Electrical Equipment
Honda	Motor Vehicle Dealer
Lowes	Lumber/Building Materials
Mazda	Motor Vehicle Dealer
Nordstrom Rack	Family Apparel
Pace Supply Corp	Plumbing/Electrical Supplies
Pga Tour Superstore	Golf & Tennis Pro Shop Inc
Safeway	Grocery/Liquor Stores
Safeway Fuel	Service Stations
Target	Discount Dept Stores
Tesla	Motor Vehicle Dealer
TJ Maxx	Family Apparel
Volkswagen	Motor Vehicle Dealer
Volvo Cars Dublin	Motor Vehicle Dealer

Source: City of Dublin Office of Economic Development

CITY OF DUBLIN, CALIFORNIA

Miscellaneous Statistical Data
June 30, 2025

General	
Date of Incorporation	February 1, 1982
Form of Government	Council/ Manager
Total Population (Estimated per the California Dept. of Finance, January, 2025)	74,691
Number of Registered Voters	34,539
Employees (Full Time Equivalent)	108
Area (Square Miles)	15.23
Parks and Recreation	
Parks	26
Acres in Parks	276
Acres in Open Space	125
Public Education	
Elementary Schools	7
K-8	1
Middle Schools	2
High School	3
Under Construction (Shamrock Hills K-8 open Fall 2026)	1
School Enrollment	12,737
Police Protection	
Number of Stations	1
Police Personnel (Full Time Equivalent)	4
Fire Protection	
Number of Stations	3
Fire Personnel (Full Time Equivalent)	1
Community Facilities	
Dublin Civic Center	1
Dublin Senior Center	1
Dublin Heritage Center	1
Dublin Public Library	1
Shannon Community Center	1
Emerald Glen Activity Center	1
The Wave (Aquatics Facility)	1
Dublin Public Safety Complex	1
Dublin Arts Center (Under Construction)	1

Source: City of Dublin

City of Dublin

Dublin, California

Auditor's Communication with Those Charged with Governance

For the year ended June 30, 2025

BADAWI & ASSOCIATES
Certified Public Accountants

BADAWI & ASSOCIATES
Certified Public Accountants

December 10, 2025

To the Honorable Mayor and Members
of the City Council of the City of Dublin
Dublin, California

We have audited the financial statements of the City of Dublin (City) as of and for the year ended June 30, 2025, and have issued our report thereon dated December 10, 2025. Professional standards require that we advise you of the following matters relating to our audit.

Our Responsibility in Relation to the Financial Statement Audit

As communicated in our engagement letter dated May 15, 2025, our responsibility, as described by professional standards, is to form and express opinions about whether the financial statements that have been prepared by management with your oversight are presented fairly, in all material respects, in accordance with accounting principles generally accepted in the United States of America. Our audit of the financial statements does not relieve you or management of your respective responsibilities.

Our responsibility, as prescribed by professional standards, is to plan and perform our audit to obtain reasonable, rather than absolute, assurance about whether the financial statements are free of material misstatement. An audit of financial statements includes consideration of the system of internal control over financial reporting as a basis for designing audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the entity's internal control over financial reporting. Accordingly, as part of our audit, we considered the system of internal control of the City solely for the purpose of determining our audit procedures and not to provide any assurance concerning such internal control.

We are also responsible for communicating significant matters related to the audit that are, in our professional judgment, relevant to your responsibilities in overseeing the financial reporting process. However, we are not required to design procedures for the purpose of identifying other matters to communicate to you.

Planned Scope and Timing of the Audit

We conducted our audit consistent with the planned scope and timing we previously communicated to you.

Address: 5901 Christie Avenue, Suite 307, Emeryville, CA 94608 • Phone: 510.768.8251 • Fax: 510.768.8249

Compliance with All Ethics Requirements Regarding Independence

The engagement team, others in our firm, as appropriate, and our firm, have complied with all relevant ethical requirements regarding independence.

Significant Risks Identified

We have identified the following significant risks:

- *Risk of Management Override of Internal Controls* – A risk of management override of internal controls exists at any entity where management can change or decide not to perform that entity's internal controls.

- *Revenue Recognition Risk* – Errors in revenue recognition can affect bond covenant ratios and the net position of the City.

Qualitative Aspects of the Entity's Significant Accounting Practices

Significant Accounting Policies

Management has the responsibility to select and use appropriate accounting policies. A summary of the significant accounting policies adopted by the City is included in Note 1 to the financial statements. There have been no initial selection of accounting policies and no changes in significant accounting policies or their application during the year ended June 30, 2025. No matters have come to our attention that would require us, under professional standards, to inform you about (1) the methods used to account for significant unusual transactions and (2) the effect of significant accounting policies in controversial or emerging areas for which there is a lack of authoritative guidance or consensus.

Significant Accounting Estimates and Related Disclosures

Accounting estimates and related disclosures are an integral part of the financial statements prepared by management and are based on management's current judgments. Those judgments are normally based on knowledge and experience about past and current events and assumptions about future events. Certain accounting estimates are particularly sensitive because of their significance to the financial statements and because of the possibility that future events affecting them may differ markedly from management's current judgments.

The most sensitive accounting estimates affecting the financial statements are valuations, capital asset depreciation and useful life, and pension and other post-employment benefits (OPEB) plan assumptions.

Management's estimate of investment valuations, capital assets depreciation and useful life, and pension and OPEB plan assumptions are based on historical useful lives of such assets, actuarial assumptions, and the City's investment custodians, respectively. We evaluated the key factors and assumptions used to develop the estimate of investment valuations, capital assets depreciation and useful life, and pension and OPEB plan assumptions and determined that they are reasonable in relation to the basic financial statements taken as a whole and in relation to the applicable opinion units.

Financial Statement Disclosures

Certain financial statement disclosures involve significant judgment and are particularly sensitive because of their significance to financial statement users. The most sensitive disclosures affecting the City's financial statements relate to:

- Summary of Significant Accounting Policies
- Cash and Investments
- Long-term Debt
- Capital Assets
- Employee Retirement Plans
- Other Post-Employment Benefits
- Commitments and Contingencies
- Restatements

Significant Difficulties Encountered during the Audit

We encountered no significant difficulties in dealing with management relating to the performance of the audit.

Uncorrected and Corrected Misstatements

For purposes of this communication, professional standards also require us to accumulate all known and likely misstatements identified during the audit, other than those that we believe are trivial, and communicate them to the appropriate level of management. Further, professional standards require us to also communicate the effect of uncorrected misstatements related to prior periods on the relevant classes of transactions, account balances or disclosures, and the financial statements as a whole and each applicable opinion unit. Uncorrected misstatements or matters underlying those uncorrected misstatements could potentially cause future-period financial statements to be materially misstated, even though the uncorrected misstatements are immaterial to the financial statements currently under audit.

In addition, professional standards require us to communicate to you all material, corrected misstatements that were brought to the attention of management as a result of our audit procedures. The material misstatements identified as a result of our audit procedures and corrected by management are included as an attachment to this letter ("Exhibit A").

Disagreements with Management

For purposes of this letter, professional standards define a disagreement with management as a matter, whether or not resolved to our satisfaction, concerning a financial accounting, reporting, or auditing matter, which could be significant to the City's financial statements or the auditor's report. No such disagreements arose during the course of the audit.

Representations Requested from Management

We have requested certain written representations from management, which are included in the attached letter dated December 10, 2025.

Management's Consultations with Other Accountants

In some cases, management may decide to consult with other accountants about auditing and accounting matters. Management informed us that, and to our knowledge, there were no consultations with other accountants regarding auditing and accounting matters.

Other Significant Matters, Findings, or Issues

In the normal course of our professional association with the City, we generally discuss a variety of matters, including the application of accounting principles and auditing standards, significant events or transactions that occurred during the year, operating and regulatory conditions affecting the entity, and operational plans and strategies that may affect the risks of material misstatement. None of the matters discussed resulted in a condition to our retention as the City's auditors.

Required Supplementary Information

We applied certain limited procedures to the required supplementary information (RSI) that supplements the basic financial statements. Our procedures consisted of inquiries of management regarding the methods of preparing the information and comparing the information for consistency with management's responses to our inquiries, the basic financial statements, and other knowledge we obtained during our audit of the basic financial statements. We did not audit the RSI and do not express an opinion or provide any assurance on the RSI.

Supplementary Information

We were engaged to report on the combining and individual nonmajor fund statements and budgetary comparison schedules for the major capital project funds and nonmajor governmental funds (supplementary information) which accompany the financial statements but are not RSI. With respect to this supplementary information, we made certain inquiries of management and evaluated the form, content, and methods of preparing the information to determine that the information complies with accounting principles generally accepted in the United States of America, the method of preparing it has not changed from the prior period, and the information is appropriate and complete in relation to our audit of the financial statements. We compared and reconciled the supplementary information to the

underlying accounting records used to prepare the financial statements or to the financial statements themselves.

Other Information Included in the Annual Report

Pursuant to professional standards, our responsibility as auditors for the introductory and statistical sections, whether financial or nonfinancial, included in the City's annual report, does not extend beyond the information identified in the audit report, and we are not required to perform any procedures to corroborate such other information. However, in accordance with such standards, we have read the information and considered whether such information, or the manner of its presentation, was materially inconsistent with its presentation in the financial statements.

Our responsibility also includes communicating to you any information which we believe is a material misstatement of fact. Nothing came to our attention that caused us to believe that such information, or its manner of presentation, is materially inconsistent with the information, or manner of its presentation, appearing in the financial statements.

This report is intended solely for the information and use of the City Council, and management of the City and is not intended to be and should not be used by anyone other than these specified parties.



Badawi & Associates, CPAs
Emeryville, California
December 10, 2025

Exhibit A

Corrected Misstatements:

Audit Adjusting Journal Entries JE # 1				
To move amount for Street Projects progress payment back into accounts payable at June 30, 2025.				
	3600-9610-73103	Improvements Not Building	1,277,639.60	
	3600-0000-21101	Accounts Payable		1,213,757.62
	3600-0000-23102	Contract Payable Retention		63,881.98
Total			**1,277,639.60**	**1,277,639.60**

Audit Adjusting Journal Entries JE # 2				
To reclassify TVTC Grant to deferred and to reverse accounts receivable and revenues related to TVTC grant due to no expenditures incurred for the grant in current year.				
	1001-0000-11101	Operating Account	11,227,600.00	
	2922-0000-47305	Other Agency Grants	1,450,000.00	
	2922-0000-47305	Other Agency Grants	11,227,600.00	
	1001-0000-12101	Accounts Receivable		11,227,600.00
	2922-0000-11101	Operating Account		11,227,600.00
	2922-0000-26000	Deferred Revenue		1,450,000.00
Total			**23,905,200.00**	**23,905,200.00**

Audit Adjusting Journal Entries JE # 3				
To record prior period adjustment for Don Biddle Community Park expenditures incurred in FY2024 but recorded in FY2025.				
	3500-0000-31201	Restricted	2,045,624.00	
	3500-9510-73103	Improvements Not Building		2,045,624.00
Total			**2,045,624.00**	**2,045,624.00**

DUBLIN
CALIFORNIA
THE NEW
AMERICAN
BACKYARD

December 10, 2025

Badawi & Associates, CPAs
5901 Christie Ave., Suite 307
Emeryville, CA 94608

This representation letter is provided in connection with your audit of the financial statements of the City of Dublin, California (City) as of June 30, 2025, and for the year then ended, and the related notes to the financial statements, for the purpose of expressing opinions on whether the basic financial statements present fairly, in all material respects, the financial position, results of operations, and cash flows, where applicable, of the various opinion units of the City in accordance with accounting principles generally accepted for governments in the United States of America (U.S. GAAP).

Certain representations in this letter are described as being limited to matters that are material. Items are considered material, regardless of size, if they involve an omission or misstatement of accounting information that, in the light of surrounding circumstances, there is a substantial likelihood that, individually or in the aggregate, they would influence the judgement made by a reasonable user based on the financial statements.

We confirm that, to the best of our knowledge and belief, having made such inquiries as we considered necessary for the purpose of appropriately informing ourselves as of December 10, 2025:

Financial Statements

1. We have fulfilled our responsibilities, as set out in the terms of the audit engagement letter dated May 15, 2025, for the preparation and fair presentation of the financial statements of the various opinion units referred to above in accordance with U.S. GAAP.
2. We acknowledge our responsibility for the design, implementation, and maintenance of the system of internal control relevant to the preparation and fair presentation of financial statements that are free from material misstatement, whether due to fraud or error.
3. We acknowledge our responsibility for the design, implementation, and maintenance of internal control to prevent and detect fraud.
4. We acknowledge our responsibility for compliance with the laws, regulations, and provisions of contracts and grant agreements.
5. We have reviewed, approved, and taken responsibility for the financial statements and related notes.
6. We have reviewed, approved, and taken responsibility for the financial statements and related notes.

City Council
925.833.6650
City Manager
925.833.6650
Community Development
925.833.6610
Economic Development
925.833.6650
Finance
925.833.6640
Fire Prevention
925.833.6606
Human Resources
925.833.6605
Information Services
925.452.2123
Parks & Community Services
925.833.6645
Police
925.833.6670
Public Works
925.833.6630

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7. We have a process to track the status of audit findings and recommendations. We have identified and communicated to you all previous audits, attestation engagements, and other studies related to the audit objectives and whether related recommendations have been implemented.

8. The methods, data, and significant assumptions used by us in making accounting estimates and their related disclosures, are appropriate to achieve recognition, measurement, or disclosure that is reasonable in the context of the applicable financial reporting framework.

9. All related party relationships and transactions have been appropriately accounted for and disclosed in accordance with the requirements of U.S. GAAP.

10. All events subsequent to the date of the financial statements and for which U.S. GAAP requires adjustment or disclosure have been adjusted or disclosed.

11. The effects of all known actual or possible litigation and claims have been accounted for and disclosed in accordance with U.S. GAAP.

12. All component units, as well as joint ventures with an equity interest, are included and other joint ventures and related organizations are properly disclosed.

13. All funds and activities are properly classified.

14. All funds that meet the quantitative criteria in GASB Statement No. 34, *Basic Financial Statements – and Management's Discussion and Analysis – for State and Local Governments*, GASB Statement No. 37, *Basic Financial Statements – and Management's Discussion and Analysis – for State and Local Governments: Omnibus* as amended, and GASB Statement No. 65, *Items Previously Reported as Assets and Liabilities*, for presentation as major are identified and presented as such and all other funds that are presented as major are considered important to financial statement users.

15. All components of net position, nonspendable fund balance, and restricted, committed, assigned, and unassigned fund balance are properly classified and, if applicable, approved.

16. Our policy regarding whether to first apply restricted or unrestricted resources when an expense is incurred for purposes for which both restricted and unrestricted net position/fund balance are available is appropriately disclosed and net position/fund balance is properly recognized under the policy.

17. All revenues within the statement of activities have been properly classified as program revenues, general revenues, contributions to term or permanent endowments, or contributions to permanent fund principal.

18. All expenses have been properly classified in or allocated to functions and programs in the statement of activities, and allocations, if any, have been made on a reasonable basis.

19. All interfund and intra-entity transactions and balances have been properly classified and reported.

20. Special items and extraordinary items have been properly classified and reported.

21. Deposit and investment risks have been properly and fully disclosed.

22. Capital assets, including infrastructure assets, are properly capitalized, reported, and if applicable, depreciated.

23. All required supplementary information is measured and presented within the prescribed guidelines.

24. With regard to investments and other instruments reported at fair value:

    a. The underlying assumptions are reasonable and they appropriately reflect management's intent and ability to carry out its stated courses of action.

    b. The measurement methods and related assumptions used in determining fair value are appropriate in the circumstances and have been consistently applied.

    c. The disclosures related to fair values are complete, adequate, and in accordance with U.S. GAAP.

    d. There are no subsequent events that require adjustments to the fair value measurements and disclosures included in the financial statements.

25. With respect to providing assistance in preparation of the financial statements and related notes of the City, we have performed the following:

    a. Made all management decisions and performed all management functions;

    b. Assigned a competent individual to oversee the services;

    c. Evaluated the adequacy of the services performed;

    d. Evaluated and accepted responsibility for the result of the service performed; and

    e. Established and maintained controls, including the process to monitor the system of internal control.

Information Provided

26. We have provided you with:

    a. Access to all information, of which we are aware that is relevant to the preparation and fair presentation of the financial statements of the various opinion units referred to above, such as records, documentation, meeting minutes, and other matters;

    b. Additional information that you have requested from us for the purpose of the audit; and

    c. Unrestricted access to persons within the entity from whom you determined it necessary to obtain audit evidence.

27. The financial statements and any other information included in the annual report are consistent with one another, and the other information does not contain any material misstatements.

28. All transactions have been recorded in the accounting records and are reflected in the financial statements.

29. We have disclosed to you the results of our assessment of the risk that the financial statements may be materially misstated as a result of fraud.

30. We have provided to you our analysis of the entity's ability to continue as a going concern, including significant conditions and events present, and if necessary, our analysis of management's plans, and our ability to achieve those plans.

31. We have no knowledge of any fraud or suspected fraud that affects the entity and involves:
    a. Management;
    b. Employees who have significant roles in internal control; or
    c. Others where the fraud could have a material effect on the financial statements.
32. We have no knowledge of any allegations of fraud, or suspected fraud, affecting the entity's financial statements communicated by employees, former employees, vendors, regulators, or others.
33. We have disclosed to you all known actual or possible litigation, claims, and assessments whose effects should be considered when preparing the financial statements.
34. We have disclosed to you the identity of the entity's related parties and all the related party relationships and transactions of which we are aware.
35. There have been no communications from regulatory agencies concerning noncompliance with or deficiencies in accounting, internal control, or financial reporting practices.
36. The City has no plans or intentions that may materially affect the carrying value or classification of assets and liabilities.
37. We have disclosed to you all guarantees, whether written or oral, under which the City is contingently liable.
38. We have disclosed to you all nonexchange financial guarantees, under which we are obligated and have declared liabilities and disclosed properly in accordance with GASB Statement No. 70, *Accounting and Financial Reporting for Nonexchange Financial Guarantees*, for those guarantees where it is more likely than not that the entity will make a payment on any guarantee.
39. For nonexchange financial guarantees where we have declared liabilities, the amount of the liability recognized is the discounted present value of the best estimate of the future outflows expected to be incurred as a result of the guarantee. Where there was no best estimate but a range of estimated future outflows has been established, we have recognized the minimum amount within the range.
40. We have disclosed to you all significant estimates and material concentrations known to management that are required to be disclosed in accordance with GASB Statement No. 62 (GASB-62), *Codification of Accounting and Financial Reporting Guidance Contained in Pre-November 30, 1989 FASB and AICPA Pronouncements*. Significant estimates are estimates at the balance sheet date that could change materially within the next year. Concentrations refer to volumes of business, revenues, available sources of supply, or markets or geographic areas for which events could occur that would significantly disrupt normal finances within the next year.
41. We have identified and disclosed to you the laws, regulations, and provisions of contracts and grant agreements that could have a direct and material effect on financial statement amounts, including legal and contractual provisions for reporting specific activities in separate funds.
42. There are no:
    a. Violations or possible violations of laws or regulations, or provisions of contracts or grant agreements whose effects should be considered for disclosure in the financial statements

or as a basis for recording a loss contingency, including applicable budget laws and regulations.

b. Unasserted claims or assessments that our lawyer has advised are probable of assertion and must be disclosed in accordance with GASB-62.

c. Other liabilities or gain or loss contingencies that are required to be accrued or disclosed by GASB-62

d. Continuing disclosure consent decree agreements or filings with the Securities and Exchange Commission and we have filed updates on a timely basis in accordance with the agreements (Rule 240, 15c2-12).

43. The City has satisfactory title to all owned assets, and there are no liens or encumbrances on such assets nor has any asset or future revenue been pledged as collateral, except as disclosed to you.

44. We have complied with all aspects of grant agreements and other contractual agreements that would have a material effect on the financial statements in the event of noncompliance.

45. We have reviewed and approved the various adjusting journal entries that were proposed by you for recording in our books and records reflected in the financial statements.

46. The City has satisfactory title to all owned assets (not right to use assets that are leased), and there are no liens or encumbrances on such capital assets; nor has the City pledged any capital assets as collateral.

47. There have been no cybersecurity breaches or other cyber events whose effects should be considered for disclosure in the financial statements, as a basis for a loss contingency, or otherwise considered when preparing the financial statements.

48. The significant judgements made in making the accounting estimates have taken into account all relevant information of which we are aware.

49. We have consistently and appropriately selected and applied methods, assumptions, and data when making the accounting estimates.

50. The assumptions we used in making and disclosing accounting estimates appropriately reflect our intent and ability to carry out specific courses of action on behalf of the City when relevant to the accounting estimates and disclosures.

51. The disclosures related to accounting estimates, including those disclosures describing estimation uncertainty, are complete and are reasonable in the context of the applicable financial reporting framework.

52. We have obtained and applied appropriate specialized skills and expertise in making the accounting estimates.

53. We are not aware of any events subsequent to the date of the financial statements that require adjustment to our accounting estimates and related disclosures included in the financial statements.

54. We agree with the findings of specialists in evaluating the amounts related to the City's pension and OPEB plans, and have adequately considered the qualifications of the specialist in determining the amounts and disclosures used in the financial statements and underlying

accounting records. We did not give or cause any instructions to be given to specialists with respect to the values or amounts derived in an attempt to bias their work, and we are not otherwise aware of any matters that have had an impact on the independence or objectivity of the specialists.

55. Arrangements with financial institutions involving compensating balances or other arrangements involving restrictions on cash balances, line of credit, or similar arrangements have been properly disclosed.

56. Provisions for uncollectible receivables have been properly identified and recorded.

57. The methods and significant inputs and assumptions used to determine fair values of financial instruments are determined by the City's investment custodians.

58. Tax exempt bonds issued have retained their tax exempt status.

59. We believe that the actuarial assumptions and methods used to measure the pension and other postemployment benefit liabilities and costs for financial accounting purposes are appropriate in the circumstances.

60. With respect to the management's discussion and analysis, pension, and OPEB information (RSI) accompanying the financial statements:

    a. We acknowledge our responsibility for the presentation of the RSI in accordance with U.S. GAAP.

    b. We believe the RSI, including its form and content, is measured and fairly presented in accordance with U.S. GAAP.

    c. The methods of measurement or presentation have not changed from those used in the prior period.

    d. There were no significant assumptions or interpretations underlying the measurement or presentation of the RSI.

61. With respect to the combining and individual nonmajor fund statements and the budgetary comparison schedules for the major capital project funds and nonmajor governmental funds (Supplementary Information) on which an in-relation opinion is issued accompanying the financial statements:

    a. We acknowledge our responsibility for the presentation of the Supplementary Information in accordance with U.S. GAAP.

    b. We believe the Supplementary Information, including its form and content, is fairly presented in accordance with U.S. GAAP.

    c. The methods of measurement or presentation have not changed from those used in the prior period.

    d. There were no significant assumptions or interpretations underlying the measurement of the Supplementary Information.

    e. When the Supplementary Information is not presented with the audited financial statements, management will make the audited financial statements readily available to

the intended users of the Supplementary Information no later than the date of issuance by the entity of the Supplementary Information and the auditor's report thereon.

f. We acknowledge our responsibility to include the auditor's report on the Supplementary Information in any document containing the Supplementary Information and that indicates the auditor reported on such Supplementary Information.

g. We acknowledge our responsibility to present the Supplementary Information with the audited financial statements or, if the Supplementary Information will not be presented with the audited financial statements, to make the audited financial statements readily available to the intended users of the Supplementary Information no later than the date of issuance by the entity of the Supplementary Information and the auditor's report thereon.

Colleen Tribby
City Manager

Jay Baksa
Finance Director

City of Dublin

Measure B Funds

Dublin, California

Financial Statements and Independent Auditor's Reports

For the year ended June 30, 2025

City of Dublin
Alameda County Transportation Commission – Measure B Funds
Financial Statements
For the year ended June 30, 2025

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BADAWI & ASSOCIATES
Certified Public Accountants

INDEPENDENT AUDITOR'S REPORT

To the Honorable Mayor and Members of the City Council
of the City of Dublin
Dublin, California

Report on the Audit of the Financial Statements

Opinions

We have audited the financial statements of the Measure B Funds (Measure B Funds) of the City of Dublin, California (City), as of and for the year ended June 30, 2025, and the related notes to the financial statements as listed in the table of contents.

In our opinion, the accompanying financial statements present fairly, in all material respects, the respective financial position of the Measure B Funds of the City, as of June 30, 2025, and the respective changes in financial position for the year then ended in accordance with accounting principles generally accepted in the United States of America.

Basis for Opinions

We conducted our audit in accordance with auditing standards generally accepted in the United States of America (GAAS) and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States. Our responsibilities under those standards are further described in the Auditor's Responsibilities for the Audit of the Financial Statements section of our report. We are required to be independent of the Measure B Funds of the City and to meet our other ethical responsibilities, in accordance with the relevant ethical requirements relating to our audit. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinions.

Emphasis of Matter

As discussed in Note 1, the financial statements present only the Measure B Funds and do not purport to, and do not, present fairly the financial position of the City as of June 30, 2025, and changes in its financial position for the year then ended in accordance with accounting principles generally accepted in the United States of America. Our opinion is not modified with respect to this matter.

Responsibilities of Management for the Financial Statements

The City's management is responsible for the preparation and fair presentation of the financial statements in accordance with accounting principles generally accepted in the United States of America, and for the design, implementation, and maintenance of internal control relevant to the preparation and fair presentation of financial statements that are free from material misstatement, whether due to fraud or error.

In preparing the financial statements, management is required to evaluate whether there are conditions or events, considered in the aggregate, that raise substantial doubt about the Measure B Funds' ability to continue as a going concern for twelve months beyond the financial statement date, including any currently known information that may raise substantial doubt shortly thereafter.

Auditor's Responsibilities for the Audit of the Financial Statements

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinions. Reasonable assurance is a high level of assurance but is not absolute assurance and therefore is not a guarantee that an audit conducted in accordance with GAAS will always detect a material misstatement when it exists. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control. Misstatements are considered material if there is a substantial likelihood that, individually or in the aggregate, they would influence the judgment made by a reasonable user based on the financial statements.

In performing an audit in accordance with GAAS, we:

- Exercise professional judgment and maintain professional skepticism throughout the audit.
- Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, and design and perform audit procedures responsive to those risks. Such procedures include examining, on a test basis, evidence regarding the amounts and disclosures in the financial statements.
- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the Measure B Funds' internal control. Accordingly, no such opinion is expressed.
- Evaluate the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluate the overall presentation of the financial statements.
- Conclude whether, in our judgment, there are conditions or events, considered in the aggregate, that raise substantial doubt about the Measure B Funds' ability to continue as a going concern for a reasonable period of time.

We are required to communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit, significant audit findings, and certain internal control–related matters that we identified during the audit.

Supplementary Information

Our audit was conducted for the purpose of forming opinions on the financial statements that collectively comprise the Measure B Funds' financial statements. The budgetary comparison information is presented for purposes of additional analysis and is not a required part of the financial statements.

The budgetary comparison information is the responsibility of management and was derived from and relates directly to the underlying accounting and other records used to prepare the financial statements. Such information has been subjected to the auditing procedures applied in the audit of the financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the financial statements or to the financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, budgetary information is fairly stated, in all material respects, in relation to the financial statements as a whole.

Other Reporting Required by *Government Auditing Standards*

In accordance with *Government Auditing Standards*, we have also issued our report dated December 10, 2025 on our consideration of the City's internal control over financial reporting and on our tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements and other matters. The purpose of that report is solely to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing, and not to provide an opinion on the effectiveness of internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the City's internal control over financial reporting and compliance.

Badawi & Associates

Badawi & Associates, CPAs
Emeryville, California
December 10, 2025

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City of Dublin
Alameda County Transportation Commission- Measure B Funds
Balance Sheet
June 30, 2025

	ACTC Streets and Roads	ACTC Bikes and Pedestrians	Total
ASSETS:			
Cash and investments	$ -	$ 1,015	$ 1,015
Total assets	$ -	$ 1,015	$ 1,015
FUND BALANCES:			
Restricted	$ -	$ 1,015	$ 1,015
Total fund balances	$ -	$ 1,015	$ 1,015

See accompanying Notes to Financial Statements.

City of Dublin

Alameda County Transportation Commission- Measure B Funds

Statement of Revenues, Expenditures and Changes in Fund Balances

For the year ended June 30, 2025

	ACTC Streets and Roads	ACTC Bikes and Pedestrians	Total
REVENUES:			
Interest income	$ -	$ 35	$ 35
Total revenues	-	35	35
REVENUES OVER (UNDER) EXPENDITURES	-	35	35
FUND BALANCES:			
Beginning of year	-	980	980
End of year	$ -	$ 1,015	$ 1,015

See accompanying Notes to Financial Statements.

1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

A. Reporting Entity

All transactions of the Alameda County Transportation Commission – Measure B Funds (Measure B Funds) of the City of Dublin, California (City), are included as a separate special revenue fund in the basic financial statements of the City. Measure B Funds are used to account for the City's share of revenues earned and expenditures incurred under the City's local streets and roads, and bike and pedestrian programs. The accompanying financial statements are for Measure B Funds only and are not intended to fairly present the financial position or results of operations of the City.

B. Basis of Accounting and Measurement Focus

The accompanying financial statements are prepared on the modified accrual basis of accounting. Revenues are generally recorded when measurable and available, and expenditures are recorded when the related liabilities are incurred.

The accounting and financial reporting treatment applied to a fund is determined by its measurement focus. All governmental funds are accounted for using a current financial resources measurement focus, wherein only current assets and current liabilities generally are included on the balance sheet. Operating statements of governmental funds present increases (revenues and other financing sources) and decreases (expenditures and other financing uses) in net current assets.

C. Fund Accounting

The operations of the Measure B Funds are accounted for in separate special revenue funds. The funds are separate accounting entities with a set of self-balancing accounts which comprise their assets, liabilities, fund equity, revenues, and expenses.

D. Use of Estimates

The preparation of financial statements in conformity with accounting principles generally accepted in the United States of America requires management to make estimates and assumptions that affect the reported amounts of assets and liabilities and disclosure of contingent assets and liabilities at the date of the financial statements and the reported amounts of revenues and expenditures during the reporting period. Actual results could differ from those estimates.

2. MEASURE B FUNDS

Under Measure B, approved by the voters of Alameda County in 1986 (ACTA Old Measure B) and in 2000, (ACTC Measure B), the City receives a portion of the proceeds of an additional one-half cent sales tax to be used for transportation-related expenditures. This measure was adopted with the intention that the funds generated by the additional sales tax will not fund expenditures previously paid for by property taxes but, rather, would be used for additional projects and programs.

Major projects funded by Measure B were as follows:

Streets and Roads Program – To improve, repair, and overlay city streets.

Bike and Pedestrian Program – To provide sidewalk and American Disability Act (ADA) improvements and to implement the bikeway network.

3. CASH AND INVESTMENTS

Measure B funds are pooled with the City's cash and investments in order to generate optimum interest income.

The City pools its available cash for investment purposes. The City's cash and cash equivalents are considered to be cash on hand, demand deposits, and short-term investments with original maturity of three months or less from date of acquisition. Cash and cash equivalents are combined with investments and displayed as Cash and Investments.

Measure B Funds had the following cash and investments at June 30, 2025:

Cash and Investments	$ 1,105

A. Investments

Under the provisions of the City's investment policy, and in accordance with California Government Code, the following investments are authorized:

Authorized Investment Type	Maximum Maturity	Minimum Credit Quality	Maximum Percentage of Portfolio	Maximum Investment In One Issuer
Negotiable Certificates of Deposit	5 years	A-1	30%	20%
Bankers' Acceptance	180 days	A-1	40%	20% of Portfolio
U.S. Treasury Bills and Notes	10 years	N/A	No Limit	No Limit
U.S. Government Agency Securities	10 years	N/A	25% for callable	35%
California Asset Management Program	N/A	N/A	No Limit	No Limit
Commercial Paper	270 days	A-1	25%	20% of Portfolio
Time Certificates of Deposit	1 year	N/A	10%	No Limit
State Local Agency Investment Fund	N/A	N/A	No Limit	No Limit
Asset-Backed Securities	5 years	AA	20%	5%
Medium-Term Notes	5 years	A	30%	5%
Mutual Funds	N/A	AAA	20%	10%
Money Market Funds	N/A	AAA	20%	No Limit
Municipal Securities	10 years	A	No Limit	5%
Supranationals	5 years	AA	30%	10%

In accordance with GASB Statement No. 31, *Accounting and Financial Reporting for Certain Investments and for External Investment Pools,* investments were stated at fair value using the aggregate method in all funds and component units. The City's investments are carried at fair market value as required by generally accepted accounting principles. The City accounts for all changes in fair value that occurred during the year and are reflected in the fund balance for the fiscal year. These investment value changes are unrealized since the City's policy is to generally hold and buy investments until maturity dates.

3. CASH AND INVESTMENTS, Continued

B. Risk Disclosures

Interest Rate Risk – Interest rate risk is the fluctuation in fair value of investments due to changes in interest rates. The City's exposure to losses caused by rising interest rates is minimized by limiting the average maturity of the City's investment not to exceed five years.

Credit Risk – Credit risk is the risk of loss of value of a security or investment due to downgrade of its rating due to a change in the ability of the issuer to fulfill its debt obligation. With the exception of U.S. Treasury securities and authorized pools, no more than 50% of the City's total investment portfolio will be invested in a single security type or with a single financial institution to reduce the City's exposure to credit risks.

Custodial Credit Risk – The custodial credit risk for an investment is the risk that in the event of the failure of the counterparty, the City will not be able to recover the value of its investments or collateral securities that are in the possession of an outside party. None of the City's investments were subject to custodial credit risk.

C. Local Agency Investment Fund

The City is a voluntary participant in the Local Agency Investment Fund (LAIF) that is regulated by California Government Code Section 16429 under the oversight of the Treasurer of the State of California. The City's investments with LAIF at June 30, 2025 include a portion of the pool funds invested in Structured Notes and Asset-Backed Securities. These investments include the following:

Structured Notes – are debt securities (other than asset-backed securities) whose cash flow characteristics (coupon rate, redemption amount, or stated maturity) depend upon one or more indices and/or have embedded forwards or options.

Asset-Backed Securities – the bulk of which are mortgage-backed securities, entitle their purchasers to receive a share of the cash flows from a pool of assets such as principal and interest repayments from a pool of mortgages (such as Collateralized Mortgage Obligations) or credit card receivables.

As of June 30, 2025, the City invested in LAIF, which had invested 3.81% of the pool investment funds in Structured Notes and Asset-Backed Securities as compared to 3.00% in the previous year. The LAIF fair value factor of 1.001198310 was used to calculate the fair value of the investments in LAIF.

4. COMMITMENTS AND CONTINGENCIES

The City participates in several grant programs. These programs are subject to further examination by the grantors and the amount, if any, of expenditures which may be disallowed by the granting agencies cannot be determined at this time. The City expects such amounts, if any, to be immaterial.

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SUPPLEMENTARY INFORMATION

City of Dublin
Alameda County Transportation Commission – Measure B Funds
Supplementary Information
For the year ended June 30, 2025

1. BUDGETS AND BUDGETARY ACCOUNTING

The City follows these procedures in establishing the budgetary data reflected in the basic financial statements:

- Prior to June 30 the City Manager submits to the City Council a proposed operating budget for the fiscal year commencing the following July 1. The operating budget includes proposed expenditures and the means of financing them.

- The public is given an opportunity to comment on the budget at a noticed City Council meeting. Prior to July 1, the budget is legally enacted through passage of a resolution.

- During the fiscal year, the City Manager is authorized to transfer budgeted amounts between line items, provided that the transfer is within the same fund, regardless of the specific department activity. This include the authority to transfer from the General Fund budgeted contingency amounts that are approved by the City Council during the budget adoption. The City Manager is authorized to increase revenue and expenditure budget for various departmental functions, when the net budget impact is zero.

- The City Manager is authorized to increase the appropriations for the following fiscal year in an amount not to exceed the amount of funds encumbered or designated by the City Manager as needed for expenses that did not occur prior to the year-end, but are expected to be expended in the next year consistent with the original purpose.

- As part of the annual Budget adoption the City Council authorizes the carry-over unexpended capital project appropriations, for those projects where work and expenditures will continue in the subsequent year.

- Formal budgetary integration is employed as a management control device during the year for the general fund, special revenue funds and capital projects funds.

- Budgets for the general, special revenue and capital projects funds are adopted on a basis consistent with generally accepted accounting principles in the United States.

City of Dublin

Supplementary Information, Continued

Schedule of Revenues, Expenditures and Changes in Fund Balance - Budget and Actual

Measure B - ACTC Streets and Roads

For the year ended June 30, 2025

	Budgeted Amounts		Actual Amounts	Variance with Final Budget Positive (Negative)
	Original	Final		
REVENUES:				
Interest income	$ 10,000	$ 10,000	$ -	$ (10,000)
Total revenues	10,000	10,000	-	(10,000)
EXPENDITURES:				
Streets and roads	-	28,091	-	28,091
Total expenditures	-	28,091	-	28,091
Net change in fund balance	$ 10,000	$ (18,091)	-	$ 18,091
FUND BALANCE:				
Beginning of year			-	
End of year			$ -	

City of Dublin

Supplementary Information, Continued

Schedule of Revenues, Expenditures and Changes in Fund Balance - Budget and Actual

Measure B - ACTC Bikes and Pedestrians

For the year ended June 30, 2025

	Budgeted Amounts		Actual	Variance with Final Budget Positive
	Original	Final	Amounts	(Negative)
REVENUES:				
Interest income	$ 4,000	$ 4,000	$ 35	$ (3,965)
Total revenues	4,000	4,000	35	(3,965)
Net change in fund balance	$ 4,000	$ 4,000	35	$ (3,965)
FUND BALANCE:				
Beginning of year			980	
End of year			$ 1,015	

REPORT ON INTERNAL CONTROL OVER FINANCIAL REPORTING AND ON COMPLIANCE AND OTHER MATTERS BASED ON AN AUDIT OF FINANCIAL STATEMENTS PERFORMED IN ACCORDANCE WITH *GOVERNMENT AUDITING STANDARDS*

Independent Auditor's Report

To the Honorable Mayor and Members of City Council
of the City of Dublin
Dublin, California

We have audited, in accordance with the auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards* issued by the Comptroller General of the United States, the financial statements of the Measure B Funds (Measure B Funds) of the City of Dublin, California (City), as of and for the year ended June 30, 2025, and the related notes to the financial statements, and have issued our report thereon dated December 10, 2025.

Report on Internal Control over Financial Reporting

In planning and performing our audit of the financial statements, we considered the City's internal control over financial reporting (internal control) as a basis for designing audit procedures that are appropriate in the circumstances for the purpose of expressing our opinions on the financial statements, but not for the purpose of expressing an opinion on the effectiveness of the City's internal control. Accordingly, we do not express an opinion on the effectiveness of the City's internal control.

A *deficiency in internal control* exists when the design or operation of a control does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct, misstatements on a timely basis. A *material weakness* is a deficiency, or a combination of deficiencies, in internal control, such that there is a reasonable possibility that a material misstatement of the entity's financial statements will not be prevented, or detected and corrected on a timely basis. A *significant deficiency* is a deficiency, or a combination of deficiencies, in internal control that is less severe than a material weakness, yet important enough to merit attention by those charged with governance.

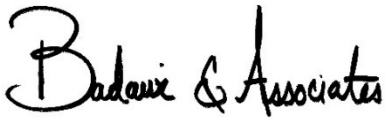
Our consideration of internal control was for the limited purpose described in the first paragraph of this section and was not designed to identify all deficiencies in internal control that might be material weaknesses or, significant deficiencies. Given these limitations, during our audit we did not identify any deficiencies in internal control that we consider to be material weaknesses. However, material weaknesses may exist that have not been identified.

Report on Compliance and Other Matters

As part of obtaining reasonable assurance about whether the Measure B Funds' financial statements are free from material misstatement, we performed tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements, noncompliance with which could have a direct and material effect on the financial statement. However, providing an opinion on compliance with those provisions was not an objective of our audit, and accordingly, we do not express such an opinion. The results of our tests disclosed no instances of noncompliance or other matters that are required to be reported under *Government Auditing Standards*.

Purpose of this Report

The purpose of this report is solely to describe the scope of our testing of internal control and compliance and the results of that testing, and not to provide an opinion on the effectiveness of the entity's internal control or on compliance. This report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the entity's internal control and compliance. Accordingly, this communication is not suitable for any other purpose.



Badawi & Associates, CPAs
Emeryville, California
December 10, 2025

BADAWI & ASSOCIATES
Certified Public Accountants

REPORT ON COMPLIANCE AND ON INTERNAL CONTROL OVER COMPLIANCE FOR MEASURE B

Independent Auditor's Report

To the Honorable Mayor and Members
of the City Council of the City of Dublin
Dublin, California

Report on Compliance for Measure B

Opinion on Compliance for Measure B

We have audited City of Dublin's (City) compliance with the types of compliance requirements described in the agreement between the City and Alameda County Transportation Commission that could have a direct and material effect on its Measure B 2000 Funds (Measure B Funds) for the year ended June 30, 2025.

In our opinion, the City complied, in all material respects, with the compliance requirements referred to above that could have a direct and material effect on its Measure B Funds for the year ended June 30, 2025.

Basis for Opinion on Measure B

We conducted our audit of compliance in accordance with auditing standards generally accepted in the United States of America (GAAS); the standards applicable to financial audits contained in *Government Auditing Standards* issued by the Comptroller General of the United States (*Government Auditing Standards*); and the agreement between the City and Alameda County Transportation Commission. Our responsibilities under those standards and are further described in the Auditor's Responsibilities for the Audit of Compliance section of our report.

We are required to be independent of the City and to meet our other ethical responsibilities, in accordance with relevant ethical requirements relating to our audit. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion on compliance for the City's Measure B Funds. Our audit does not provide a legal determination of the Measure B Funds compliance with the compliance requirements referred to above.

Responsibilities of Management for Compliance

Management is responsible for compliance with the requirements referred to above and for the design, implementation, and maintenance of effective internal control over compliance with the requirements of laws, statutes, regulations, rules and provisions of contracts or grant agreements applicable to the City's Measure B Funds.

Auditor's Responsibilities for the Audit of Compliance

Our objectives are to obtain reasonable assurance about whether material noncompliance with the compliance requirements referred to above occurred, whether due to fraud or error, and express an opinion on the Measure B Fund's compliance based on our audit. Reasonable assurance is a high level of assurance but is not absolute assurance and therefore is not a guarantee that an audit conducted in accordance with GAAS, *Government Auditing Standards*, and the agreement between the City and Alameda County Transportation Commission will always detect material noncompliance when it exists. The risk of not detecting material noncompliance resulting from fraud is higher than for that resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control. Noncompliance with the compliance requirements referred to above is considered material, if there is a substantial likelihood that, individually or in the aggregate, it would influence the judgment made by a reasonable user of the report on compliance about the Measure B Fund's compliance with the requirements of the agreement between the City and Alameda County Transportation Commission.

In performing an audit in accordance with GAAS, *Government Auditing Standards*, and the agreement between the City and Alameda County Transportation Commission, we:

- Exercise professional judgment and maintain professional skepticism throughout the audit.
- Identify and assess the risks of material noncompliance, whether due to fraud or error, and design and perform audit procedures responsive to those risks. Such procedures include examining, on a test basis, evidence regarding the Measure B Funds' compliance with the compliance requirements referred to above and performing such other procedures as we considered necessary in the circumstances.
- Obtain an understanding of the City's internal control over compliance relevant to the audit in order to design audit procedures that are appropriate in the circumstances and to test and report on internal control over compliance in accordance with the agreement between the City and Alameda County Transportation Commission, but not for the purpose of expressing an opinion on the effectiveness of City's internal control over compliance. Accordingly, no such opinion is expressed.

We are required to communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit and any significant deficiencies and material weaknesses in internal control over compliance that we identified during the audit.

Report on Internal Control over Compliance

Our consideration of internal control over compliance was for the limited purpose described in the Auditor's Responsibilities for the Audit of Compliance section above and was not designed to identify all deficiencies in internal control over compliance that might be material weaknesses or significant deficiencies in internal control over compliance. Given these limitations, during our audit we did not identify any deficiencies in internal control over compliance that we consider to be material weaknesses, as defined below. However, material weaknesses or significant deficiencies in internal control over compliance may exist that were not identified.

A *deficiency in internal control over compliance* exists when the design or operation of a control over compliance does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct, noncompliance with a type of compliance requirement of the agreement between the City and the Alameda County Transportation Commission on a timely basis. A *material weakness in internal control over compliance* is a deficiency, or combination of deficiencies in internal control over compliance, such that there is a reasonable possibility that material noncompliance with a type of compliance requirement of the agreement between the City and the Alameda County Transportation Commission will not be prevented, or detected and corrected, on a timely basis. A *significant deficiency in internal control over compliance* is a deficiency, or a combination of deficiencies, in internal control over compliance with a type of compliance requirement of the agreement between the City and the Alameda County Transportation Commission that is less severe than a material weakness in internal control over compliance, yet important enough to merit attention by those charged with governance.

Our audit was not designed for the purpose of expressing an opinion on the effectiveness of internal control over compliance. Accordingly, no such opinion is expressed.

The purpose of this report on internal control over compliance is solely to describe the scope of our testing of internal control over compliance and the results of that testing based on the requirements of the agreement between the City and the Alameda County Transportation Commission. Accordingly, this report is not suitable for any other purpose.

Badawi & Associates

Badawi & Associates, CPAs
Emeryville, California
December 10, 2025

City of Dublin

Measure BB Funds

Dublin, California

Financial Statements and Independent Auditor's Reports

For the year ended June 30, 2025

City of Dublin
Alameda County Transportation Commission – Measure BB Funds
Financial Statements
For the year ended June 30, 2025

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Report on Compliance and on Internal Control over Compliance for Measure BB 17

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BADAWI & ASSOCIATES
Certified Public Accountants

INDEPENDENT AUDITOR'S REPORT

To the Honorable Mayor and Members of the City Council
of the City of Dublin
Dublin, California

Report on the Audit of the Financial Statements

Opinions

We have audited the financial statements of the Measure BB Funds (Measure BB Funds) of the City of Dublin, California (City), as of and for the year ended June 30, 2025, and the related notes to the financial statements as listed in the table of contents.

In our opinion, the accompanying financial statements present fairly, in all material respects, the respective financial position of the Measure BB Funds of the City, as of June 30, 2025, and the respective changes in financial position for the year then ended in accordance with accounting principles generally accepted in the United States of America.

Basis for Opinions

We conducted our audit in accordance with auditing standards generally accepted in the United States of America (GAAS) and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States. Our responsibilities under those standards are further described in the Auditor's Responsibilities for the Audit of the Financial Statements section of our report. We are required to be independent of the Measure BB Funds of the City and to meet our other ethical responsibilities, in accordance with the relevant ethical requirements relating to our audit. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinions.

Emphasis of Matter

As discussed in Note 1, the financial statements present only the Measure BB Funds and do not purport to, and do not, present fairly the financial position of the City as of June 30, 2025, and changes in its financial position for the year then ended in accordance with accounting principles generally accepted in the United States of America. Our opinion is not modified with respect to this matter.

Responsibilities of Management for the Financial Statements

The City's management is responsible for the preparation and fair presentation of the financial statements in accordance with accounting principles generally accepted in the United States of America, and for the design, implementation, and maintenance of internal control relevant to the preparation and fair presentation of financial statements that are free from material misstatement, whether due to fraud or error.

In preparing the financial statements, management is required to evaluate whether there are conditions or events, considered in the aggregate, that raise substantial doubt about the Measure BB Funds' ability to continue as a going concern for twelve months beyond the financial statement date, including any currently known information that may raise substantial doubt shortly thereafter.

Auditor's Responsibilities for the Audit of the Financial Statements

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinions. Reasonable assurance is a high level of assurance but is not absolute assurance and therefore is not a guarantee that an audit conducted in accordance with GAAS will always detect a material misstatement when it exists. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control. Misstatements are considered material if there is a substantial likelihood that, individually or in the aggregate, they would influence the judgment made by a reasonable user based on the financial statements.

In performing an audit in accordance with GAAS, we:

- Exercise professional judgment and maintain professional skepticism throughout the audit.
- Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, and design and perform audit procedures responsive to those risks. Such procedures include examining, on a test basis, evidence regarding the amounts and disclosures in the financial statements.
- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the Measure BB Funds' internal control. Accordingly, no such opinion is expressed.
- Evaluate the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluate the overall presentation of the financial statements.
- Conclude whether, in our judgment, there are conditions or events, considered in the aggregate, that raise substantial doubt about the Measure BB Funds' ability to continue as a going concern for a reasonable period of time.

We are required to communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit, significant audit findings, and certain internal control–related matters that we identified during the audit.

Supplementary Information

Our audit was conducted for the purpose of forming opinions on the financial statements that collectively comprise the Measure BB Funds' financial statements. The budgetary comparison information is presented for purposes of additional analysis and is not a required part of the financial statements.

The budgetary comparison information is the responsibility of management and was derived from and relates directly to the underlying accounting and other records used to prepare the financial statements. Such information has been subjected to the auditing procedures applied in the audit of the financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the financial statements or to the financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, budgetary information is fairly stated, in all material respects, in relation to the financial statements as a whole.

Other Reporting Required by *Government Auditing Standards*

In accordance with *Government Auditing Standards*, we have also issued our report dated December 10, 2025 on our consideration of the City's internal control over financial reporting and on our tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements and other matters. The purpose of that report is solely to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing, and not to provide an opinion on the effectiveness of internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the City's internal control over financial reporting and compliance.

Badawi & Associates

Badawi & Associates, CPAs
Emeryville, California
December 10, 2025

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City of Dublin
Alameda County Transportation Commission - Measure BB Funds
Balance Sheet
June 30, 2025

	ACTC Streets and Roads	ACTC Bikes and Pedestrians	Total
ASSETS:			
Cash and investments	$ 2,709,834	$ 83,523	$ 2,793,357
Direct local distribution program receivables	253,826	86,419	340,245
Total assets	$ 2,963,660	$ 169,942	$ 3,133,602
FUND BALANCES:			
Restricted	$ 2,963,660	$ 169,942	$ 3,133,602
Total fund balances	$ 2,963,660	$ 169,942	$ 3,133,602

See accompanying Notes to Financial Statements.

City of Dublin

Alameda County Transportation Commission - Measure BB Funds

Statement of Revenues, Expenditures and Changes in Fund Balances

For the year ended June 30, 2025

	ACTC Streets and Roads	ACTC Bikes and Pedestrians	Total
REVENUES:			
Measure BB revenue	$ 1,446,811	$ 492,592	$ 1,939,403
Use of money and property	79,542	32,078	111,620
Total revenues	1,526,353	524,670	2,051,023
EXPENDITURES:			
Bikes and pedestrians	-	1,332,374	1,332,374
Streets and roads	411,622	-	411,622
Total expenditures	411,622	1,332,374	1,743,996
REVENUES OVER (UNDER) EXPENDITURES	1,114,731	(807,704)	307,027
FUND BALANCES:			
Beginning of year	1,848,929	977,646	2,826,575
End of year	$ 2,963,660	$ 169,942	$ 3,133,602

See accompanying Notes to Financial Statements.

City of Dublin
Alameda County Transportation Commission – Measure BB Funds
Notes to Financial Statements
For the year ended June 30, 2025

1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

A. Reporting Entity

All transactions of the Alameda County Transportation Commission – Measure BB Funds (Measure BB Funds) of the City of Dublin, California (City), are included as a separate special revenue fund in the basic financial statements of the City. Measure BB Funds are used to account for the City's share of revenues earned and expenditures incurred under the City's paratransit, local streets and roads, and bike and pedestrian programs. The accompanying financial statements are for Measure BB Funds only and are not intended to fairly present the financial position or results of operations of the City.

B. Basis of Accounting and Measurement Focus

The accompanying financial statements are prepared on the modified accrual basis of accounting. Revenues are generally recorded when measurable and available, and expenditures are recorded when the related liabilities are incurred.

The accounting and financial reporting treatment applied to a fund is determined by its measurement focus. All governmental funds are accounted for using a current financial resources measurement focus, wherein only current assets and current liabilities generally are included on the balance sheet. Operating statements of governmental funds present increases (revenues and other financing sources) and decreases (expenditures and other financing uses) in net current assets.

C. Fund Accounting

The operations of the Measure BB Funds are accounted for in separate special revenue funds. The funds are separate accounting entities with a set of self-balancing accounts which comprise their assets, liabilities, fund equity, revenues, and expenses.

D. Use of Estimates

The preparation of financial statements in conformity with accounting principles generally accepted in the United States of America requires management to make estimates and assumptions that affect the reported amounts of assets and liabilities and disclosure of contingent assets and liabilities at the date of the financial statements and the reported amounts of revenues and expenditures during the reporting period. Actual results could differ from those estimates.

2. MEASURE BB FUNDS

Under Measure BB, approved by the voters of Alameda County in 2014, the City receives a portion of the proceeds of an additional one-half cent sales tax to be used for transportation-related expenditures. This measure was adopted with the intention that the funds generated by the additional sales tax will not fund expenditures previously paid for by property taxes but, rather, would be used for additional projects and programs.

Major projects funded by Measure BB were as follows:

Streets and Roads Program – To improve, repair, and overlay city streets.

Bike and Pedestrian Program – To provide sidewalk and American Disability Act (ADA) improvements and to implement the bikeway network.

3. CASH AND INVESTMENTS

Measure BB funds are pooled with the City's cash and investments in order to generate optimum interest income.

The City pools its available cash for investment purposes. The City's cash and cash equivalents are considered to be cash on hand, demand deposits, and short-term investments with original maturity of three months or less from date of acquisition. Cash and cash equivalents are combined with investments and displayed as Cash and Investments.

Measure BB Funds had the following cash and investments at June 30, 2025:

Cash and Investments	$2,793,357

A. Investments

The City's Investment Policy and the California Government Code allow the City to invest in the following, provided the credit ratings of the issuers are acceptable to the City; and approved percentages and maturities are not exceeded. The table below also identifies certain provisions of the California Government Code, or the City's Investment Policy where the City's Investment Policy is more restrictive.

Authorized Investment Type	Maximum Maturity	Minimum Credit Quality	Maximum Percentage of Portfolio	Maximum Investment In One Issuer
Negotiable Certificates of Deposit	5 years	A-1	30%	20%
Bankers' Acceptance	180 days	A-1	40%	20% of Portfolio
U.S. Treasury Bills and Notes	10 years	N/A	No Limit	No Limit
U.S. Government Agency Securities	10 years	N/A	25% for callable	35%
California Asset Management Program	N/A	N/A	No Limit	No Limit
Commercial Paper	270 days	A-1	25%	20% of Portfolio
Time Certificates of Deposit	1 year	N/A	10%	No Limit
State Local Agency Investment Fund	N/A	N/A	No Limit	No Limit
Asset-Backed Securities	5 years	AA	20%	5%
Medium-Term Notes	5 years	A	30%	5%
Mutual Funds	N/A	AAA	20%	10%
Money Market Funds	N/A	AAA	20%	No Limit
Municipal Securities	10 years	A	No Limit	5%
Supranationals	5 years	AA	30%	10%

In accordance with GASB Statement No. 31, *Accounting and Financial Reporting for Certain Investments and for External Investment Pools,* investments were stated at fair value using the aggregate method in all funds and component units. The City's investments are carried at fair market value as required by generally accepted accounting principles. The City accounts for all changes in fair value that occurred during the year and are reflected in the fund balance for the fiscal year. These investment value changes are unrealized since the City's policy is to generally hold and buy investments until maturity dates.

3. CASH AND INVESTMENTS, Continued

B. Risk Disclosures

Interest Rate Risk – Interest rate risk is the fluctuation in fair value of investments due to changes in interest rates. The City's exposure to losses caused by rising interest rates is minimized by limiting the average maturity of the City's investment not to exceed five years.

Credit Risk – Credit risk is the risk of loss of value of a security or investment due to downgrade of its rating due to a change in the ability of the issuer to fulfill its debt obligation. With the exception of U.S. Treasury securities and authorized pools, no more than 50% of the City's total investment portfolio will be invested in a single security type or with a single financial institution to reduce the City's exposure to credit risks.

Custodial Credit Risk – The custodial credit risk for an investment is the risk that in the event of the failure of the counterparty, the City will not be able to recover the value of its investments or collateral securities that are in the possession of an outside party. None of the City's investments were subject to custodial credit risk.

C. Local Agency Investment Fund

The City is a voluntary participant in the Local Agency Investment Fund (LAIF) that is regulated by California Government Code Section 16429 under the oversight of the Treasurer of the State of California. The City's investments with LAIF at June 30, 2025 include a portion of the pool funds invested in Structured Notes and Asset-Backed Securities. These investments include the following:

Structured Notes – are debt securities (other than asset-backed securities) whose cash flow characteristics (coupon rate, redemption amount, or stated maturity) depend upon one or more indices and/or have embedded forwards or options.

Asset-Backed Securities – the bulk of which are mortgage-backed securities, entitle their purchasers to receive a share of the cash flows from a pool of assets such as principal and interest repayments from a pool of mortgages (such as Collateralized Mortgage Obligations) or credit card receivables.

As of June 30, 2025, the City had invested in LAIF, which had invested 3.81% of the pool investment funds in Structured Notes and Asset-Backed Securities as compared to 3.00% in the previous year. The LAIF fair value factor of 1.001198310 was used to calculate the fair value of the investments in LAIF.

4. DIRECT LOCAL DISTRIBUTION FROGRAM RECEIVABLES

The receivables represent the Measure BB sales tax revenues for the fiscal year received from the Alameda County Transportation Commission after June 30, 2025.

5. COMMITMENTS AND CONTINGENCIES

The City participates in several grant programs. These programs are subject to further examination by the grantors and the amount, if any, of expenditures which may be disallowed by the granting agencies cannot be determined at this time. The City expects such amounts, if any, to be immaterial.

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SUPPLEMENTARY INFORMATION

City of Dublin
Alameda County Transportation Commission – Measure BB Funds
Supplementary Information
For the year ended June 30, 2025

1. BUDGETS AND BUDGETARY ACCOUNTING

The City follows these procedures in establishing the budgetary data reflected in the basic financial statements:

- Prior to June 30 the City Manager submits to the City Council a proposed operating budget for the fiscal year commencing the following July 1. The operating budget includes proposed expenditures and the means of financing them.

- The public is given an opportunity to comment on the budget at a noticed City Council meeting. Prior to July 1, the budget is legally enacted through passage of a resolution.

- During the fiscal year, the City Manager is authorized to transfer budgeted amounts between line items, provided that the transfer is within the same fund, regardless of the specific department activity. This include the authority to transfer from the General Fund budgeted contingency amounts that are approved by the City Council during the budget adoption. The City Manager is authorized to increase revenue and expenditure budget for various departmental functions, when the net budget impact is zero.

- The City Manager is authorized to increase the appropriations for the following fiscal year in an amount not to exceed the amount of funds encumbered or designated by the City Manager as needed for expenses that did not occur prior to the year-end, but are expected to be expended in the next year consistent with the original purpose.

- As part of the annual Budget adoption the City Council authorizes the carry-over unexpended capital project appropriations, for those projects where work and expenditures will continue in the subsequent year.

- Formal budgetary integration is employed as a management control device during the year for the general fund, special revenue funds and capital projects funds.

- Budgets for the general, special revenue and capital projects funds are adopted on a basis consistent with generally accepted accounting principles in the United States.

City of Dublin

Supplementary Information, Continued

Schedule of Revenues, Expenditures and Changes in Fund Balance - Budget and Actual

Measure BB - ACTC Streets and Roads

For the year ended June 30, 2025

	Budgeted Amounts		Actual	Variance with Final Budget Positive
	Original	Final	Amounts	(Negative)
REVENUES:				
Measure BB revenue	$ 1,340,847	$ 1,340,847	$ 1,446,811	$ 105,964
Use of money and property	17,000	17,000	79,542	62,542
Total revenues	1,357,847	1,357,847	1,526,353	168,506
EXPENDITURES:				
Streets and roads	2,080,000	2,821,264	411,622	2,409,642
Total expenditures	2,080,000	2,821,264	411,622	2,409,642
Net change in fund balance	$ (722,153)	$ (1,463,417)	1,114,731	$ 2,578,148
FUND BALANCE:				
Beginning of year			1,848,929	
End of year			$ 2,963,660	

City of Dublin

Supplementary Information, Continued

Schedule of Revenues, Expenditures and Changes in Fund Balance - Budget and Actual

Measure BB - ACTC Bikes and Pedestrians

For the year ended June 30, 2025

	Budgeted Amounts		Actual	Variance with Final Budget Positive
	Original	Final	Amounts	(Negative)
REVENUES:				
Measure BB revenue	$ 462,215	$ 462,215	$ 492,592	$ 30,377
Use of money and property	10,000	10,000	32,078	22,078
Total revenues	472,215	472,215	524,670	52,455
EXPENDITURES:				
Bikes and pedestrians	948,228	1,367,837	1,332,374	35,463
Total expenditures	948,228	1,367,837	1,332,374	35,463
Net change in fund balance	$ (476,013)	$ (895,622)	(807,704)	$ 87,918
FUND BALANCE:				
Beginning of year			977,646	
End of year			$ 169,942	

REPORT ON INTERNAL CONTROL OVER FINANCIAL REPORTING AND ON COMPLIANCE AND OTHER MATTERS BASED ON AN AUDIT OF FINANCIAL STATEMENTS PERFORMED IN ACCORDANCE WITH *GOVERNMENT AUDITING STANDARDS*

Independent Auditor's Report

To the Honorable Mayor and Members
of City Council of the City of Dublin
Dublin, California

We have audited, in accordance with the auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards* issued by the Comptroller General of the United States, the financial statements of the Measure BB Funds (Measure BB Funds) of the City of Dublin, California (City), as of and for the year ended June 30, 2025, and the related notes to the financial statements, and have issued our report thereon dated December 10, 2025.

Report on Internal Control Over Financial Reporting

In planning and performing our audit of the financial statements, we considered the City's internal control over financial reporting in relation to Measure BB Funds (internal control) as a basis for designing audit procedures that are appropriate in the circumstances for the purpose of expressing our opinions on the financial statements, but not for the purpose of expressing an opinion on the effectiveness of the City's internal control. Accordingly, we do not express an opinion on the effectiveness of the City's internal control

A *deficiency in internal control* exists when the design or operation of a control does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct, misstatements on a timely basis. A *material weakness* is a deficiency, or a combination of deficiencies, in internal control, such that there is a reasonable possibility that a material misstatement of the entity's financial statements will not be prevented, or detected and corrected on a timely basis. A *significant deficiency* is a deficiency, or a combination of deficiencies, in internal control that is less severe than a material weakness, yet important enough to merit attention by those charged with governance.

Our consideration of internal control was for the limited purpose described in the first paragraph of this section and was not designed to identify all deficiencies in internal control that might be material weaknesses or, significant deficiencies. Given these limitations, during our audit we did not identify any deficiencies in internal control that we consider to be material weaknesses. However, material weaknesses may exist that have not been identified.

Report on Compliance and Other Matters

As part of obtaining reasonable assurance about whether the Measure BB Funds' financial statements are free from material misstatement, we performed tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements, noncompliance with which could have a direct and material effect on the financial statements. However, providing an opinion on compliance with those provisions was not an objective of our audit, and accordingly, we do not express such an opinion. The results of our tests disclosed no instances of noncompliance or other matters that are required to be reported under *Government Auditing Standards*.

Purpose of this Report

The purpose of this report is solely to describe the scope of our testing of internal control and compliance and the results of that testing, and not to provide an opinion on the effectiveness of the entity's internal control or on compliance. This report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the entity's internal control and compliance. Accordingly, this communication is not suitable for any other purpose.



Badawi & Associates, CPAs
Emeryville, California
December 10, 2025

REPORT ON COMPLIANCE AND ON INTERNAL CONTROL OVER COMPLIANCE FOR MEASURE BB

Independent Auditor's Report

To the Honorable Mayor and Members
of the City Council of the City of Dublin
Dublin, California

Report on Compliance for Measure BB

Opinion on Compliance for Measure BB

We have audited City of Dublin's (City) compliance with the types of compliance requirements described in the agreement between the City and Alameda County Transportation Commission that could have a direct and material effect on its Measure BB Funds (Measure BB Funds) for the year ended June 30, 2025.

In our opinion, the City complied, in all material respects, with the compliance requirements referred to above that could have a direct and material effect on its Measure BB Funds for the year ended June 30, 2025.

Basis for Opinion on Measure BB

We conducted our audit of compliance in accordance with auditing standards generally accepted in the United States of America (GAAS); the standards applicable to financial audits contained in *Government Auditing Standards* issued by the Comptroller General of the United States (*Government Auditing Standards*); and the agreement between the City and Alameda County Transportation Commission. Our responsibilities under those standards and are further described in the Auditor's Responsibilities for the Audit of Compliance section of our report.

We are required to be independent of the City and to meet our other ethical responsibilities, in accordance with relevant ethical requirements relating to our audit. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion on compliance for the City's Measure BB Funds. Our audit does not provide a legal determination of the Measure BB Funds compliance with the compliance requirements referred to above.

Responsibilities of Management for Compliance

Management is responsible for compliance with the requirements referred to above and for the design, implementation, and maintenance of effective internal control over compliance with the requirements of laws, statutes, regulations, rules and provisions of contracts or grant agreements applicable to the City's Measure BB Funds.

Auditor's Responsibilities for the Audit of Compliance

Our objectives are to obtain reasonable assurance about whether material noncompliance with the compliance requirements referred to above occurred, whether due to fraud or error, and express an opinion on the Measure BB Fund's compliance based on our audit. Reasonable assurance is a high level of assurance but is not absolute assurance and therefore is not a guarantee that an audit conducted in accordance with GAAS, *Government Auditing Standards*, and the agreement between the City and Alameda County Transportation Commission will always detect material noncompliance when it exists. The risk of not detecting material noncompliance resulting from fraud is higher than for that resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control. Noncompliance with the compliance requirements referred to above is considered material, if there is a substantial likelihood that, individually or in the aggregate, it would influence the judgment made by a reasonable user of the report on compliance about the Measure BB Fund's compliance with the requirements of the agreement between the City and Alameda County Transportation Commission.

In performing an audit in accordance with GAAS, *Government Auditing Standards*, and the agreement between the City and Alameda County Transportation Commission, we:

- Exercise professional judgment and maintain professional skepticism throughout the audit.
- Identify and assess the risks of material noncompliance, whether due to fraud or error, and design and perform audit procedures responsive to those risks. Such procedures include examining, on a test basis, evidence regarding the Measure BB Funds' compliance with the compliance requirements referred to above and performing such other procedures as we considered necessary in the circumstances.
- Obtain an understanding of the City's internal control over compliance relevant to the audit in order to design audit procedures that are appropriate in the circumstances and to test and report on internal control over compliance in accordance with the agreement between the City and Alameda County Transportation Commission, but not for the purpose of expressing an opinion on the effectiveness of City's internal control over compliance. Accordingly, no such opinion is expressed.

We are required to communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit and any significant deficiencies and material weaknesses in internal control over compliance that we identified during the audit.

Other Matters

Under Measure BB, approved by the voters of Alameda County in 2014, the City has received a total of 12 months of revenue from July 2024 through June 2025. The Local Street and Roads program has received $1,446,811 and the Bike and Pedestrian program has received $492,592.

Report on Internal Control over Compliance

Our consideration of internal control over compliance was for the limited purpose described in the Auditor's Responsibilities for the Audit of Compliance section above and was not designed to identify all deficiencies in internal control over compliance that might be material weaknesses or significant deficiencies in internal control over compliance. Given these limitations, during our audit we did not identify any deficiencies in internal control over compliance that we consider to be material weaknesses, as defined below. However, material weaknesses or significant deficiencies in internal control over compliance may exist that were not identified.

A *deficiency in internal control over compliance* exists when the design or operation of a control over compliance does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct, noncompliance with a type of compliance requirement of the agreement between the City and the Alameda County Transportation Commission on a timely basis. A *material weakness in internal control over compliance* is a deficiency, or combination of deficiencies in internal control over compliance, such that there is a reasonable possibility that material noncompliance with a type of compliance requirement of the agreement between the City and the Alameda County Transportation Commission will not be prevented, or detected and corrected, on a timely basis. A *significant deficiency in internal control over compliance* is a deficiency, or a combination of deficiencies, in internal control over compliance with a type of compliance requirement of the agreement between the City and the Alameda County Transportation Commission that is less severe than a material weakness in internal control over compliance, yet important enough to merit attention by those charged with governance.

Our audit was not designed for the purpose of expressing an opinion on the effectiveness of internal control over compliance. Accordingly, no such opinion is expressed.

The purpose of this report on internal control over compliance is solely to describe the scope of our testing of internal control over compliance and the results of that testing based on the requirements of the agreement between the City and the Alameda County Transportation Commission. Accordingly, this report is not suitable for any other purpose.

Badawi & Associates

Badawi & Associates, CPAs
Emeryville, California
December 10, 2025

City of Dublin

Measure F Alameda County Vehicle Registration Fee Fund

Dublin, California

Financial Statements and Independent Auditor's Reports

For the year ended June 30, 2025

City of Dublin
Measure F Alameda County Vehicle Registration Fee Fund
Financial Statements
For the year ended June 30, 2025

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BADAWI & ASSOCIATES
Certified Public Accountants

INDEPENDENT AUDITOR'S REPORT

To the Honorable Mayor and Members of the City Council
of the City of Dublin
Dublin, California

Report on the Audit of the Financial Statements

Opinions

We have audited the financial statements of the Measure F Alameda County Vehicle Registration Fee Fund (VRF Fund) of the City of Dublin, California (City), as of and for the year ended June 30, 2025, and the related notes to the financial statements as listed in the table of contents.

In our opinion, the accompanying financial statements present fairly, in all material respects, the financial position of the VRF Fund of the City, as of June 30, 2025, and the changes in financial position for the year then ended in accordance with accounting principles generally accepted in the United States of America.

Basis for Opinions

We conducted our audit in accordance with auditing standards generally accepted in the United States of America (GAAS) and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States. Our responsibilities under those standards are further described in the Auditor's Responsibilities for the Audit of the Financial Statements section of our report. We are required to be independent of the VRF Fund of the City and to meet our other ethical responsibilities, in accordance with the relevant ethical requirements relating to our audit. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinions.

Emphasis of Matter

As discussed in Note 1, the financial statements present only the VRF Fund and do not purport to, and do not, present fairly the financial position of the City as of June 30, 2025, and changes in its financial position for the year then ended in accordance with accounting principles generally accepted in the United States of America. Our opinion is not modified with respect to this matter.

Responsibilities of Management for the Financial Statements

The City's management is responsible for the preparation and fair presentation of the financial statements in accordance with accounting principles generally accepted in the United States of America, and for the design, implementation, and maintenance of internal control relevant to the preparation and fair presentation of financial statements that are free from material misstatement, whether due to fraud or error.

In preparing the financial statements, management is required to evaluate whether there are conditions or events, considered in the aggregate, that raise substantial doubt about the VRF Fund's ability to continue as a going concern for twelve months beyond the financial statement date, including any currently known information that may raise substantial doubt shortly thereafter.

Auditor's Responsibilities for the Audit of the Financial Statements

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinions. Reasonable assurance is a high level of assurance but is not absolute assurance and therefore is not a guarantee that an audit conducted in accordance with GAAS will always detect a material misstatement when it exists. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control. Misstatements are considered material if there is a substantial likelihood that, individually or in the aggregate, they would influence the judgment made by a reasonable user based on the financial statements.

In performing an audit in accordance with GAAS, we:

- Exercise professional judgment and maintain professional skepticism throughout the audit.
- Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, and design and perform audit procedures responsive to those risks. Such procedures include examining, on a test basis, evidence regarding the amounts and disclosures in the financial statements.
- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the VRF Fund's internal control. Accordingly, no such opinion is expressed.
- Evaluate the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluate the overall presentation of the financial statements.
- Conclude whether, in our judgment, there are conditions or events, considered in the aggregate, that raise substantial doubt about the VRF Fund's ability to continue as a going concern for a reasonable period of time.

We are required to communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit, significant audit findings, and certain internal control–related matters that we identified during the audit.

Other Reporting Required by *Government Auditing Standards*

In accordance with *Government Auditing Standards*, we have also issued our report dated December 10, 2025 on our consideration of the City's internal control over financial reporting and on our tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements and other matters. The purpose of that report is solely to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing, and not to provide an opinion on the effectiveness of internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the City's internal control over financial reporting and compliance.

Badawi & Associates

Badawi & Associates, CPAs
Emeryville, California
December 10, 2025

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City of Dublin
Measure F Alameda County Vehicle Registration Fee Fund
Balance Sheet
June 30, 2025

ASSETS:		
Cash and investments	$	183,879
Direct local distribution program receivables		59,689
Total assets	$	243,568
LIABILITIES AND FUND BALANCE:		
Fund Balance:		
Restricted		243,568
Total fund balance		243,568
Total liabilities and fund balance	$	243,568

See accompanying Notes to Financial Statements.

City of Dublin

Measure F Alameda County Vehicle Registration Fee Fund

Statement of Revenues, Expenditures and Changes in Fund Balance

For the year ended June 30, 2025

REVENUES:		
Measure F revenues	$	345,704
Use of money and property		12,978
Total revenues		358,682
EXPENDITURES:		
Contractual services		192,151
Streets and roads		411,268
Total expenditures		603,419
REVENUES OVER EXPENDITURES		(244,737)
FUND BALANCE:		
Beginning of year		488,305
End of year	$	243,568

See accompanying Notes to Financial Statements.

City of Dublin
Measure F Alameda County Vehicle Registration Fee Fund
Notes to Financial Statements
For the year ended June 30, 2025

1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

A. Reporting Entity

All transactions of the Measure F Alameda County Vehicle Registration Fees are reported in a special revenue fund (VRF Fund) of the City of Dublin, California (City). The special revenue fund is included as part of the State Construction and Maintenance Fund in the basic financial statements of the City. The Fund is used to account for the City's revenues earned and expenditures incurred under the City's various street maintenance and construction projects. The accompanying financial statements are for the VRF Fund only and are not intended to fairly present the financial position of the City.

B. Basis of Accounting and Measurement Focus

The accompanying financial statements are prepared on the modified accrual basis of accounting. Revenues are generally recorded when measurable and available, and expenditures are recorded when the related liabilities are incurred.

The accounting and financial reporting treatment applied to a fund is determined by its measurement focus. All governmental funds are accounted for using a current financial resources measurement focus, wherein only current assets and current liabilities generally are included on the balance sheet. Operating statements of governmental funds present increases (revenues and other financing sources) and decreases (expenditures and other financing uses) in net current assets.

C. Fund Accounting

The operations of the VRF Fund are accounted for as part of the State Construction and Maintenance Fund. Funds are separate accounting entities with a set of self-balancing accounts which comprise their assets, liabilities, fund equity, revenues, and expenditures.

D. Use of Estimates

The preparation of financial statements in conformity with accounting principles generally accepted in the United States of America requires management to make estimates and assumptions that affect the reported amounts of assets and liabilities and disclosure of contingent assets and liabilities at the date of the financial statements and the reported amounts of revenues and expenditures during the reporting period. Actual results could differ from those estimates.

E. Cash, Cash Equivalents and Investments

The City pools its available cash for investment purposes. The City's cash and cash equivalents are considered to be cash on hand, demand deposits, and short-term investments with original maturity of three months or less from date of acquisition. Cash and cash equivalents are combined with investments and displayed as Cash and Investments.

1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES, Continued

E. Cash, Cash Equivalents, and Investments, Continued

In accordance with GASB Statement No. 40, Deposit and Investment Disclosures (Amendment of GASB No. 3), certain disclosure requirements for Deposits and Investment Risks were made in the following areas:

- Interest Rate Risk
- Credit Risk
  - Overall
  - Custodial Credit Risk
  - Concentrations of Credit Risk

In addition, other disclosures are specified including use of certain methods to present deposits and investments, highly sensitive investments, credit quality at year-end and other disclosures.

In accordance with GASB Statement No. 31, Accounting and Financial Reporting for Certain Investments and for External Investment Pools, highly liquid market investments with maturities of one year or less at time of purchase are stated at amortized cost.

The City participates in an investment pool managed by the State of California titled Local Agency Investment Fund (LAIF) which has invested a portion of the pooled funds in Structured Notes and Asset-Backed Securities. LAIF's investments are subject to credit risk with the full faith and credit of the State of California collateralizing these investments. In addition, these Structured Notes and Asset-Backed Securities are subject to market risk as to change in interest rates.

F. Revenues and Receivables

During the course of normal operations, the fund carries various receivable balances for intergovernmental revenue and interest. Revenues are recorded when received in cash, except revenues subject to accrual (generally 60 days after year-end) are recognized when due. The primary revenue sources, which have been treated as susceptible to accrual by the fund, are Measure F vehicle registration fees.

2. MEASURE F ALAMEDA COUNTY VEHICLE REGISTRATION FEES

The Measure F Alameda County Vehicle Registration Fee (VRF) Program was approved by the voters in November 2010, with 63 percent of the vote. The fee will generate about $11 million per year by a $10 per year vehicle registration fee. The collection of the $10 per year vehicle registration fee started in the first week of May 2011.

The goal of the VRF program is to sustain the County's transportation network and reduce traffic congestion and vehicle related pollution. The program includes four categories of projects:

- Local Road Improvement and Repair Program (60 percent)
- Transit for Congestion Relief (25 percent)
- Local Transportation Technology (10 percent)
- Pedestrian and Bicyclist Access and Safety Program (5 percent)

3. CASH AND INVESTMENTS

The VRF Fund's cash and investments are pooled with the City's cash and investments in order to generate optimum interest income.

The City pools its available cash for investment purposes. The City's cash and cash equivalents are considered to be cash on hand, demand deposits, and short-term investments with original maturity of three months or less from date of acquisition. Cash and cash equivalents are combined with investments and displayed as Cash and Investments.

VRF Fund had the following cash and investments at June 30, 2025:

Cash and Investments	$ 183,879

A. Investments

The City's Investment Policy and the California Government Code allow the City to invest in the following, provided the credit ratings of the issuers are acceptable to the City; and approved percentages and maturities are not exceeded. The table below also identifies certain provisions of the California Government Code, or the City's Investment Policy where the City's Investment Policy is more restrictive.

Authorized Investment Type	Maximum Maturity	Minimum Credit Quality	Maximum Percentage of Portfolio	Maximum Investment In One Issuer
Negotiable Certificates of Deposit	5 years	A-1	30%	20%
Bankers' Acceptance	180 days	A-1	40%	20% of Portfolio
U.S. Treasury Bills and Notes	10 years	N/A	No Limit	No Limit
U.S. Government Agency Securities	10 years	N/A	25% for callable	35%
California Asset Management Program	N/A	N/A	No Limit	No Limit
Commercial Paper	270 days	A-1	25%	20% of Portfolio
Time Certificates of Deposit	1 year	N/A	10%	No Limit
State Local Agency Investment Fund	N/A	N/A	No Limit	No Limit
Asset-Backed Securities	5 years	AA	20%	5%
Medium-Term Notes	5 years	A	30%	5%
Mutual Funds	N/A	AAA	20%	10%
Money Market Funds	N/A	AAA	20%	No Limit
Municipal Securities	10 years	A	No Limit	5%
Supranationals	5 years	AA	30%	10%

In accordance with GASB Statement No. 31, Accounting and Financial Reporting for Certain Investments and for External Investment Pools, investments were stated at fair value using the aggregate method in all funds and component units. The City's investments are carried at fair market value as required by generally accepted accounting principles. The City accounts for all changes in fair value that occurred during the year and are reflected in the fund balance for the fiscal year. These investment value changes are unrealized since the City's policy is to hold and buy investments until maturity dates.

3. CASH AND INVESTMENTS, Continued

B. Risk Disclosures

Interest Rate Risk – Interest rate risk is the fluctuation in fair value of investment due to changes in interest rates. The City's exposure to losses caused by rising interest rates is minimized by limiting the average maturity of the City's investment not to exceed five years.

Credit Risk – Credit risk is the risk of loss of value of a security or investment due to downgrade of its rating due to a change in the ability of the issuer to fulfill its debt obligation. With the exception of U.S. Treasury securities and authorized pools, no more than 50% of the City's total investment portfolio will be invested in a single security type or with a single financial institution to reduce the City's exposure to credit risks.

Custodial Credit Risk – The custodial credit risk for an investment is the risk that in the event of the failure of the counterparty, the City will not be able to recover the value of its investments or collateral securities that are in the possession of an outside party. None of the City's investments were subject to custodial credit risk.

C. Local Agency Investment Fund

The City is a voluntary participant in the Local Agency Investment Fund (LAIF) that is regulated by California Government Code Section 16429 under the oversight of the Treasurer of the State of California. The City's investments with LAIF at June 30, 2025, include a portion of the pool funds invested in Structured Notes and Asset-Backed Securities. These investments include the following:

Structured Notes – are debt securities (other than asset-backed securities) whose cash flow characteristics (coupon rate, redemption amount, or stated maturity) depend upon one or more indices and/or have embedded forwards or options.

Asset-Backed Securities – the bulk of which are mortgage-backed securities, entitle their purchasers to receive a share of the cash flows from a pool of assets such as principal and interest repayments from a pool of mortgages (such as Collateralized Mortgage Obligations) or credit card receivables.

As of June 30, 2025, the City had invested in LAIF, which had invested 3.81% of the pool investment funds in Structured Notes and Asset-Backed Securities as compared to 3.00% in the previous year. The LAIF fair value factor of 1.001198310 was used to calculate the fair value of the investments in LAIF.

4. DIRECT LOCAL DISTRIBUTION PROGRAM RECEIVABLES

The receivables represent the Measure F VRF revenues for the fiscal year received from the Alameda County Transportation Commission after June 30, 2025.

5. COMMITMENTS AND CONTINGENCIES

The City participates in several grant programs. These programs are subject to any further examination by the grantors and the amount, if any, of expenditures which may be disallowed by the granting agencies cannot be determined at this time. The City expects such amounts, if any, to be immaterial.

REPORT ON INTERNAL CONTROL OVER FINANCIAL REPORTING AND ON COMPLIANCE AND OTHER MATTERS BASED ON AN AUDIT OF FINANCIAL STATEMENTS PERFORMED IN ACCORDANCE WITH *GOVERNMENT AUDITING STANDARDS*

Independent Auditor's Report

To the Honorable Mayor and Members
of City Council of the City of Dublin
Dublin, California

We have audited, in accordance with the auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards* issued by the Comptroller General of the United States, the financial statements of the Measure F Alameda County Vehicle Registration Fee Fund (VRF Fund) of the City of Dublin, California (City), as of and for the year ended June 30, 2025, and the related notes to the financial statements, and have issued our report thereon dated December 10, 2025.

Report on Internal Control Over Financial Reporting

In planning and performing our audit of the financial statements, we considered the City's internal control over financial reporting (internal control) as a basis for designing audit procedures that are appropriate in the circumstances for the purpose of expressing our opinions on the financial statements, but not for the purpose of expressing an opinion on the effectiveness of the City's internal control. Accordingly, we do not express an opinion on the effectiveness of the City's internal control.

A *deficiency in internal control* exists when the design or operation of a control does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct, misstatements on a timely basis. A *material weakness* is a deficiency, or a combination of deficiencies, in internal control, such that there is a reasonable possibility that a material misstatement of the entity's financial statements will not be prevented, or detected and corrected on a timely basis. A *significant deficiency* is a deficiency, or a combination of deficiencies, in internal control that is less severe than a material weakness, yet important enough to merit attention by those charged with governance.

Our consideration of internal control was for the limited purpose described in the first paragraph of this section and was not designed to identify all deficiencies in internal control that might be material weaknesses or, significant deficiencies. Given these limitations, during our audit we did not identify any deficiencies in internal control that we consider to be material weaknesses. However, material weaknesses may exist that have not been identified.

Report on Compliance and Other Matters

As part of obtaining reasonable assurance about whether the VRF Fund's financial statements are free from material misstatement, we performed tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements, noncompliance with which could have a direct and material effect on the financial statements. However, providing an opinion on compliance with those provisions was not an objective of our audit, and accordingly, we do not express such an opinion. The results of our tests disclosed no instances of noncompliance or other matters that are required to be reported under *Government Auditing Standards*.

Purpose of this Report

The purpose of this report is solely to describe the scope of our testing of internal control and compliance and the results of that testing, and not to provide an opinion on the effectiveness of the entity's internal control or on compliance. This report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the entity's internal control and compliance. Accordingly, this communication is not suitable for any other purpose.

Badawi & Associates

Badawi & Associates, CPAs
Emeryville, California
December 10, 2025

REPORT ON COMPLIANCE AND ON INTERNAL CONTROL OVER COMPLIANCE FOR MEASURE F

Independent Auditor's Report

To the Honorable Mayor and Members
of the City Council of the City of Dublin
Dublin, California

Report on Compliance for Measure F

Opinion on Compliance for Measure F

We have audited City of Dublin's (City) compliance with the types of compliance requirements described in the agreement between the City and Alameda County Transportation Commission that could have a direct and material effect on its Measure F Alameda County Vehicle Registration Fee Fund (VRF Fund) for the year ended June 30, 2025.

In our opinion, the City complied, in all material respects, with the compliance requirements referred to above that could have a direct and material effect on its VRF Fund for the year ended June 30, 2025.

Basis for Opinion on Measure F

We conducted our audit of compliance in accordance with auditing standards generally accepted in the United States of America (GAAS); the standards applicable to financial audits contained in *Government Auditing Standards* issued by the Comptroller General of the United States (*Government Auditing Standards*); and the agreement between the City and Alameda County Transportation Commission. Our responsibilities under those standards and are further described in the Auditor's Responsibilities for the Audit of Compliance section of our report.

We are required to be independent of the City and to meet our other ethical responsibilities, in accordance with relevant ethical requirements relating to our audit. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion on compliance for the City's VRF Fund. Our audit does not provide a legal determination of the VRF Fund's compliance with the compliance requirements referred to above.

Responsibilities of Management for Compliance

Management is responsible for compliance with the requirements referred to above and for the design, implementation, and maintenance of effective internal control over compliance with the requirements of laws, statutes, regulations, rules and provisions of contracts or grant agreements applicable to the City's VRF Fund.

Auditor's Responsibilities for the Audit of Compliance

Our objectives are to obtain reasonable assurance about whether material noncompliance with the compliance requirements referred to above occurred, whether due to fraud or error, and express an opinion on the VRF Fund's compliance based on our audit. Reasonable assurance is a high level of assurance but is not absolute assurance and therefore is not a guarantee that an audit conducted in accordance with GAAS, *Government Auditing Standards*, and the agreement between the City and Alameda County Transportation Commission will always detect material noncompliance when it exists. The risk of not detecting material noncompliance resulting from fraud is higher than for that resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control. Noncompliance with the compliance requirements referred to above is considered material, if there is a substantial likelihood that, individually or in the aggregate, it would influence the judgment made by a reasonable user of the report on compliance about the VRF Fund's compliance with the requirements of the agreement between the City and Alameda County Transportation Commission.

In performing an audit in accordance with GAAS, *Government Auditing Standards*, and the agreement between the City and Alameda County Transportation Commission, we:

- Exercise professional judgment and maintain professional skepticism throughout the audit.
- Identify and assess the risks of material noncompliance, whether due to fraud or error, and design and perform audit procedures responsive to those risks. Such procedures include examining, on a test basis, evidence regarding the VRF Fund's compliance with the compliance requirements referred to above and performing such other procedures as we considered necessary in the circumstances.
- Obtain an understanding of the City's internal control over compliance relevant to the audit in order to design audit procedures that are appropriate in the circumstances and to test and report on internal control over compliance in accordance with the agreement between the City and Alameda County Transportation Commission, but not for the purpose of expressing an opinion on the effectiveness of City's internal control over compliance. Accordingly, no such opinion is expressed.

We are required to communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit and any significant deficiencies and material weaknesses in internal control over compliance that we identified during the audit.

Report on Internal Control over Compliance

Our consideration of internal control over compliance was for the limited purpose described in the Auditor's Responsibilities for the Audit of Compliance section above and was not designed to identify all deficiencies in internal control over compliance that might be material weaknesses or significant deficiencies in internal control over compliance. Given these limitations, during our audit we did not identify any deficiencies in internal control over compliance that we consider to be material weaknesses, as defined below. However, material weaknesses or significant deficiencies in internal control over compliance may exist that were not identified.

A *deficiency in internal control over compliance* exists when the design or operation of a control over compliance does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct, noncompliance with a type of compliance requirement of the agreement between the City and the Alameda County Transportation Commission on a timely basis. A *material weakness in internal control over compliance* is a deficiency, or combination of deficiencies in internal control over compliance, such that there is a reasonable possibility that material noncompliance with a type of compliance requirement of the agreement between the City and the Alameda County Transportation Commission will not be prevented, or detected and corrected, on a timely basis. A *significant deficiency in internal control over compliance* is a deficiency, or a combination of deficiencies, in internal control over compliance with a type of compliance requirement of the agreement between the City and the Alameda County Transportation Commission that is less severe than a material weakness in internal control over compliance, yet important enough to merit attention by those charged with governance.

Our audit was not designed for the purpose of expressing an opinion on the effectiveness of internal control over compliance. Accordingly, no such opinion is expressed.

The purpose of this report on internal control over compliance is solely to describe the scope of our testing of internal control over compliance and the results of that testing based on the requirements of the agreement between the City and the Alameda County Transportation Commission. Accordingly, this report is not suitable for any other purpose.

Badawi & Associates

Badawi & Associates, CPAs
Emeryville, California
December 10, 2025

BADAWI & ASSOCIATES
Certified Public Accountants

Independent Accountant's Report

To the Honorable Mayor and Members of the City Council
of the City of Dublin
Dublin, California

We have examined the City of Dublin, California (City)'s compliance with the compliance requirements "activities allowed or unallowed" and "allowable cost/cost principles" (the specified requirements) as described in Part IV "Requirements for an Alternative Compliance Examination Engagement for Recipients That Would Otherwise be Required to Undergo a Single Audit or Program-Specific Audit as a Result of Receiving Coronavirus State and Local Fiscal Recovery Funds" of the CSLFRF section of the *2025* OMB *Compliance Supplement* (referred to herein as "Requirements for an Alternative CSLFRF Compliance Examination Engagement") during the year ended June 30, 2025. Management of the City is responsible for the City's compliance with the specified requirements. Our responsibility is to express an opinion on the City's compliance with the specified requirements based on our examination.

Our examination was conducted in accordance with attestation standards established by the AICPA; the standards applicable to attestation engagements contained in *Government Auditing Standards*, issued by the Comptroller General of the United States; and in the "Requirements for an Alternative CSLFRF Compliance Examination Engagement." Those standards and requirements require that we plan and perform the examination to obtain reasonable assurance about whether the City complied, in all material respects, with the specified requirements referenced above. An examination involves performing procedures to obtain evidence about whether the City complied with the specified requirements. The nature, timing, and extent of the procedures selected depend on our judgment, including an assessment of the risks of material noncompliance, whether due to fraud or error. We believe that the evidence we obtained is sufficient and appropriate to provide a reasonable basis for our opinion.

We are required to be independent and meet our other ethical responsibilities in accordance with relevant ethical requirements relating to the engagement.

Our examination does not provide a legal determination on the City's compliance with specified requirements.

In our opinion, the City complied, in all material respects, with the specified requirements referenced above during the year ended June 30, 2025.

Other Reporting Required by *Government Auditing Standards*

In accordance with *Government Auditing Standards*, we are required to report all deficiencies that are considered to be significant deficiencies or material weaknesses in internal control; fraud, and noncompliance with provisions of laws, regulations, contracts, or grant agreements that have a material effect on the City's compliance with the specified requirements and any other instances that warrant the attention of those charged with governance. We are also required to obtain and report the views of responsible officials concerning the findings, conclusions, and recommendations, as well as any planned corrective actions. We performed our examination to express an opinion on the City's compliance with the specified requirements and not for the purpose of expressing an opinion on the internal control over the specified requirements or on compliance and other matters; accordingly, we express no such opinions. The results of our tests disclosed no matters that are required to be reported under *Government Auditing Standards*.

Intended Purpose

The purpose of this examination report is solely to express an opinion on whether the City complied, in all material respects with the specified requirements referenced above during the year ended June 30, 2025. Accordingly, this report is not suitable for any other purpose.

Badawi & Associates

Badawi & Associates, CPAs
Emeryville, California
December 10, 2025

City of Dublin

Dublin, California

Independent Accountants' Report on Agreed-Upon Procedures Applied to Appropriations Limit Schedule

For the fiscal year ending June 30, 2026

BADAWI & ASSOCIATES
Certified Public Accountants

BADAWI & ASSOCIATES
Certified Public Accountants

INDEPENDENT ACCOUNTANTS' REPORT

To the Honorable Mayor and Members
of City Council of the City of Dublin
Dublin, California

We have performed the procedures enumerated below on the accompanying Appropriations Limit Schedule of the City of Dublin (City) for the fiscal year ending June 30, 2026. The City's management is responsible for the accompanying Appropriations Limit Schedule.

The City has agreed to and acknowledged that the procedures performed are appropriate to meet the intended purpose of the requirements of Section 1.5 of Article XIII-B of the California Constitution. Additionally, the League of California Cities (as presented in the publication entitled Agreed-upon Procedures Applied to the Appropriations Limitation Prescribed by Article XIII-B of the California Constitution) has agreed to and acknowledged that the procedures performed are appropriate for their purposes. This report may not be suitable for any other purpose. The procedures performed may not address all the items of interest to a user of this report and may not meet the needs of all users of this report and, as such, users are responsible for determining whether the procedures performed are appropriate for their purposes.

The procedures performed and our findings are described below:

1. We obtained the completed worksheets used by the City to calculate its appropriations limit for the fiscal year ending June 30, 2026, and determined that the limit and annual calculation factors were adopted by resolution of City Council. We also determined that the population and inflation options were selected by a recorded vote of City Council.

   Finding: No exceptions were noted as a result of our procedures.

2. For the accompanying Appropriations Limit Schedule, we added the prior year's limit to the total adjustments, and agreed the resulting amount to the current year's limit.

   Finding: No exceptions were noted as a result of our procedures.

3. We agreed the current year information presented in the accompanying Appropriations Limit Schedule to corresponding information in worksheets used by the City.

   Finding: No exceptions were noted as a result of our procedures.

4. We agreed the prior year appropriations limit presented in the accompanying Appropriations Limit Schedule to the prior year appropriations limit adopted by the City Council during the prior year.

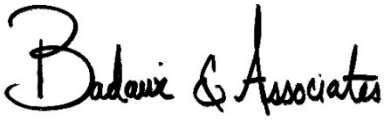
   Finding: No exceptions were noted as a result of our procedures.

To the Honorable Mayor and Members of City Council
of the City of Dublin
Dublin, California

We were engaged by the City to perform this agreed-upon procedures engagement and conducted our engagement in accordance with attestation standards established by the American Institute of Certified Public Accountants. We were not engaged to and did not conduct an examination or review, the objective of which would be the expression of an opinion or conclusion, respectively, on the accompanying Appropriation Limit Schedule. Accordingly, we do not express such an opinion or conclusion. Had we performed additional procedures, other matters might have come to our attention that would have been reported to you.

We are required to be independent of the City and to meet our other ethical responsibilities, in accordance with the relevant ethical requirements related to our agreed-upon procedures engagement.

This report is intended solely for the information and use of the City Council and management of the City and is not intended to be and should not be used by anyone other than these specified parties. However, this report is a matter of public record, and its distribution is not limited.



Badawi & Associates, CPAs
Emeryville, California
December 10, 2025

City of Dublin
Appropriations Limit Schedule
For the fiscal year ending June 30, 2026

		Amount	Source
A.	Appropriations limit for the year ended June 30, 2025	$ 485,074,181	Prior year resolution
B.	Calculation Factors:		
	1. Population increase %	1.0217	State Department of Finance
	2. Inflation increase %	1.0644	City of Dublin
	3. Total adjustment factor %	1.0875	B1*B2
C.	Annual Adjustment Increase	42,443,991	[(B3-1)A)]
D.	Other Adjustments	-	N/A
E.	Total Adjustments	42,443,991	(C+D)
F.	Appropriations limit for the year ending June 30, 2026	$ 527,518,172	(A+E)

City of Dublin
Notes to Appropriations Limit Schedule
For the fiscal year ending June 30, 2026

1. PURPOSE OF LIMITED PROCEDURES REVIEW

Under Article XIIIB of the California Constitution (the Gann Spending Limitation Initiative), California governmental agencies are restricted as to the amount of annual appropriations from proceeds of taxes. Effective for years beginning on or after July 1, 1990, under Section 1.5 of Article XIIIB, the annual calculation of the appropriations limit is subject to a limited procedures review in connection with the annual audit.

2. METHOD OF CALCULATION

Under Section 10.5 of Article XIIIB, for fiscal years beginning on or after July 1990, the appropriations limit is required to be calculated based on the limit for the fiscal year 1986-1987, adjusted for the inflation and population factors discussed in Notes 3 and 4 below.

3. INFLATION FACTORS

A California governmental agency may adjust its appropriations limit by either the annual percentage change in the 4th quarter per capita personal income (which percentage is supplied by the State Department of Finance), or the percentage change in the local assessment roll from the preceding year due to the change of local nonresidential construction. The factor adopted by the City of Dublin for the fiscal year 2025-2026 represents the annual percentage change in the 4th quarter per capita personal income.

4. POPULATION FACTORS

A California governmental agency may adjust its appropriations limit by either the annual percentage change of the jurisdiction's own population, or the annual percentage change in population in the County where the jurisdiction is located. The factor adopted by the City of Dublin for fiscal year 2025-2026 represents the annual percentage change in population for the City.

5. OTHER ADJUSTMENTS

A California government agency may be required to adjust its appropriations limit when certain events occur, such as the transfer of responsibility for municipal services, to, or from, another government agency or private entity. There were no adjustments made for fiscal year ending June 30, 2026.

Agenda Item 5.5

STAFF REPORT
CITY COUNCIL

DATE: **December 16, 2025**

TO: Honorable Mayor and City Councilmembers

FROM: Colleen Tribby, City Manager

SUBJECT: Selection of Names of Two New Parks within the Francis Ranch Development
Prepared by: Bridget Amaya, Assistant Parks & Community Services Director

EXECUTIVE SUMMARY:

The City Council will select the names of the two new neighborhood parks located in the Francis Ranch Development.

STAFF RECOMMENDATION:

Confirm Poppy Meadow Park as the name of the northern park and Wild Wind Park as the name of the southern park in the Francis Ranch Development.

FINANCIAL IMPACT:

None.

DESCRIPTION:

The Francis Ranch Development (formerly known as East Ranch) is located north of Interstate 580, east of Fallon Road and the Jordan Ranch development, south of the Positano development, and adjacent to the City's eastern boundary. The development includes six neighborhoods and two public parks totaling 11 acres. The developer collaborated with Staff to facilitate the design and construction of two new 5.5-acre parks, the northern park and the southern park. Following community input and public meetings, conceptual designs were presented to the Parks and Community Services Commission on November 18, 2024, and subsequently, approved by the City Council on December 3, 2024. The approved designs are provided as Attachment 1. Construction is slated to begin in January 2026 with tentative park openings scheduled for winter 2027.

The northern park will include the following amenities:

- Reservable picnic area with shade elements and BBQ
- Fitness stations
- Playgrounds for ages 2 to 5 Years and 5 to 12 years
- Dog park
- Meditation garden
- Grass area for free play
- Interior pathways for circulation and exercise
- Restroom

The southern park will include the following amenities:

- One multi-use court (one tennis court with an overlay of four pickleball courts)
- One basketball court
- Two bocce ball courts
- Reservable picnic area with shade elements and BBQ
- Playgrounds for ages 2 to 5 Years and 5 to 12 years
- Pollinator garden
- Grass area for free play
- Interior pathways for circulation and exercise
- Restroom

Public Input and Naming Process

Per the City's Park Naming policy, community members are invited to suggest names for new park sites, after which the top-ranked names are presented to the Parks and Community Services Commission for consideration and recommendation to the City Council. The policy outlines that park names should generally reflect:

- Geographic location and characteristics
- Landscaping, topography, natural features
- Design amenities or features
- Historical significance
- Recognition of a significant contributor to the advancement of the City
- That the land or area is traditionally known as...
- The adjoining neighborhood, area, or street

To gather input, Staff conducted a two-phase online survey process.

Phase One: Open-Ended Survey (May 23-June 13, 2025)

The first survey invited residents to submit ideas based on park design themes and local history. It was promoted through the City's website, newsflash features, the Dublin Digest, social media, and the Mayor's Report video. Each of 122 total participants submitted up to three names per park. The survey provided background information to guide respondents, including:

- **Park Themes**
  North Park: Exploration of California

South Park: Exploration of the Bay Area

- **Historical Context** - The land where the new parks will be built was once owned by the Croak family, early Irish-American settlers who arrived in the U.S. in the late 1860s and purchased farmland in 1874 near what is now Croak Road.
- **Inspirational Elements** – Local flora (e.g., poppy, lilac, oak), California and Bay Area geography, and exploration themes
- **Design amenities** – features from the approved conceptual designs for each park.

Phase Two: Combination Survey (October 9-October 26, 2025)
Based on Phase One results, Staff identified standout name pairings that reflected both the provided guidance and a cohesive relationship between the two parks. These combinations were presented in a second survey, asking participants to select their preferred pairing or submit alternate combinations. Attachment 2 provides a description of these name pairings. A total of 127 responses were received. The following table displays the outcome of the survey:

TABLE 1: NORTHERN AND SOUTHERN PARK NAME SURVEY RESULTS

Northern & Southern Park Names	Response Percent	Response Count
Poppy Meadow Park & Wild Wind Park	34%	43
Golden Eagle Ridge & Gray Fox Hollow	20%	25
Wildflower Ridge & Croak Commons	15%	19
Golden Horizon Park & Oak Vale Park	13%	17
Golden Poppy Park & Colinas Doradas Park	10%	13
Golden Bloom Park & Croak Summit	8%	10
	100%	**127**

The following additional name combinations suggested by respondents are included below:

- Wildflower Ridge & Wild Wind Park
- Croak Commons & Croak Summit
- Golden Horizon Park & Croak Summit
- Golden Poppy Park & Gray Fox Hollow
- Golden Horizon Park & Wild Wind Park
- Golden Poppy Park & Croak Commons
- Colinas Doradas & Croak Commons
- Wildflower Ridge & Croak Summit
- Poppy Meadow Park & Wildflower Ridge
- Golden Poppy Park & Wild Wind Park
- Poppy Meadow Park & Gray Fox Hollow
- Golden Bloom Park and Colinas Doradas Park

From these names, the Parks and Community Services Commission recommended to the City Council that the northern park be named Poppy Meadow Park and the southern park be named Wild Wind Park.

STRATEGIC PLAN INITIATIVE:

None.

NOTICING REQUIREMENTS/PUBLIC OUTREACH:

The City Council Agenda was posted, and the Francis Ranch Developer was provided with a copy of the Staff Report.

ATTACHMENTS:

1) City Council Approved Conceptual Park Designs
2) Park Name Combination Descriptions



LEGEND

1. Play Area
2. Central Green
3. Drycreek Arroyo
4. Walkways and Trails
5. Restroom w/Drinking Fountain
6. Shade Structure
7. Shade Trees
8. Street Trees
9. Dog Park
10. Ornamental Fence
11. Connection To Fallon Village Regional Trail
12. Fitness Equipment
13. Park Sign
14. BBQ Area
15. Overlook
16. Flex Space
17. Meditation Garden
18. Picnic Area

THEME- EXPLORATION - CALIFORNIA





LEGEND

1. Play Area
2. Central Green
3. Drycreek Arroyo
4. Walkways and Trails
5. Restroom w/Drinking Fountain
6. Shade Structure
7. Bocce Courts (2)
8. Basketball Full Size Court
9. Tennis Courts (1) + Pickleball Courts (4)
10. Pollinator Garden
11. Street Trees
12. Shade Trees
13. Park Sign
14. BBQ Area
15. Overlook
16. Flex Space
17. DG Walkway

THEME- EXPLORATION -BAY AREA



Park Name Combination Descriptions

Golden Poppy Park (North) & **Colinas Doradas Park** (South)
Golden Poppy Park: California state flower; botanical heritage. Colinas Doradas Park: “Golden Hills” in Spanish; complements the “golden” theme and reflects Bay Area topography. Connection: Both names share the “golden” theme and botanical/topographic imagery, creating a visually and conceptually unified pairing.

Poppy Meadow Park (North) **& Wild Wind Park** (South)
Poppy Meadow Park: Celebrates California’s state flower and the natural beauty of open grasslands. “Meadow” reflects the park’s bright, colorful, and welcoming landscape, symbolizing community, renewal, and connection to nature. Wild Wind Park**:** Draws inspiration from Dublin’s naturally breezy environment, where steady winds are a defining feature of the local landscape. “Wild Wind” captures that movement and energy, symbolizing freedom and the untamed spirit of the outdoors. Connection: Together, the North park highlights color, openness, and California heritage, while the South park embraces Dublin’s characteristic wind and sense of motion. The names balance vibrancy and energy, celebrating the city’s natural elements and unique local character.

Golden Eagle Ridge Park (North) & **Gray Fox Hollow** (South)
Golden Eagle Ridge Park: California state bird, symbolizes freedom and vision; “Ridge” reflects topography. Gray Fox Hollow: Local wildlife, tucked-away valley; evokes exploration, serenity, and natural Bay Area landscape. Connection: Both names emphasize wildlife and natural topography, creating a cohesive North/South nature and exploration theme.

Golden Bloom Park (North) & **Croak Summit** (South)
Celebrates California’s natural beauty and vibrant wildflowers. “Golden” connects to the state’s nickname and symbolizes warmth and optimism. “Bloom” evokes seasonal color, growth, and renewal. Croak Summit Park (South): Honors the Croak family’s local legacy and ties to Dublin’s history. “Summit” suggests elevation in the Dublin hills and vision. Connection: The North park evokes color, light, and renewal, while the South park grounds the pair in heritage, pride, and perspective, creating a meaningful connection between Dublin’s natural and historical roots.

Golden Horizon Park (North) & **Oak Vale Park** (South)
Golden Horizon Park: Suggests the warm glow of California sunlight. “Golden” reflects both natural beauty and California’s nickname as the Golden State, symbolizing vibrancy and discovery. Oak Vale Park: Honors the strength and longevity of native

oak trees, a defining part of California's natural heritage. The word "Vale" (valley) adds a poetic quality, suggesting a grounded, serene retreat. Connection: The North park emphasizes light, openness, and inspiration, while the South park conveys rootedness and heritage. The names complement each other, uniting discovery and serenity into a cohesive theme.

Wildflower Ridge Park (North) & **Croak Commons** (South)
Wildflower Ridge: Celebrates California native wildflowers and ridge topography; exploration and natural beauty. Croak Commons: Honors the Croak family; emphasizes community gathering space. Connection: The North park embodies nature, color, and exploration, while the South park represents heritage, community, and togetherness. The names balance natural beauty and local history, creating a unified theme that celebrates both Dublin's landscape and its roots.

DUBLIN
CALIFORNIA

STAFF REPORT
CITY COUNCIL

DATE: **December 16, 2025**

TO: Honorable Mayor and City Council members

FROM: Colleen Tribby, City Manager

SUBJECT: Dougherty Hills Open Space Slide and Trail Repair Project (FEMA Project No. 716372) and Dublin Boulevard Slide Repair Between Inspiration Drive and Silvergate Drive Project (FEMA Project No. 733034), CIP No. GI0221, Acceptance of Work
Prepared by: Andrew Russell, Public Works Director

EXECUTIVE SUMMARY:

The City Council will consider accepting the Dougherty Hills Open Space Slide and Trail Repair Project and the Dublin Boulevard Slide Repair Between Inspiration Drive and Silvergate Project. The projects consisted of repairing shallow landslides and other damage caused by the storms in winter 2022-2023.

STAFF RECOMMENDATION:

Adopt the **Resolution** Accepting the Dougherty Hills Open Space Slide and Trail Repair Project, CIP No. GI0221, FEMA Project No. 716372; and adopt the **Resolution** Accepting the Dublin Boulevard Slide Repair Between Inspiration Drive and Silvergate Drive Project, CIP No. GI0221, FEMA Project No. 733034.

FINANCIAL IMPACT:

The Dougherty Hills Open Space Slide and Trail Repair Project and the Dublin Boulevard Slide Repair Between Inspiration Drive and Silvergate Project are two of five projects included in the Resiliency and Disaster Preparedness Improvements Capital Improvement Program project (CIP No. GI0221). The total cost for the two projects is as follows:

Resiliency and Disaster Preparedness Improvements, CIP No. GI0221

Funding Source (Total Resiliency Project Budget)	
General Fund	$3,414,189
Total Funding	**$3,414,189**
Expenditures	
Dougherty Hills Open Space Slide and Trail Repair	$1,278,301
Construction Contract: $965,078	
Change Orders: $13,223	
Contract Services, Design, Salary, and Testing: $300,000	
Dublin Boulevard Slide Repair Between Inspiration Drive and Silvergate Drive	$778,028
Construction Contract: $587,620	
Change Orders: ($9,592)	
Contract Services, Design, Salary, and Testing: $200,000	
Total Expenditures	**$2,056,329**
Mape Memorial Park Pathway Relocation (Approved 12/2/25)	$249,377
Total Expenditures of Approved Projects	**$2,305,706**
Estimated Project Balance	**$1,108,483**

The remaining budget will be retained within CIP No. GI0221 for use on the other Resiliency and Disaster Preparedness projects. The Mape Memorial Park Pathway Relocation Project was completed and accepted by the City Council on December 2, 2025.

DESCRIPTION:

The 2024-2029 Capital Improvement Program (CIP) includes the Resiliency and Disaster Preparedness Improvements Project, CIP No. GI0221. The Resiliency and Disaster Preparedness Improvements Project provides for the planning, design, environmental permitting, and construction of repairs at various sites throughout the City that were damaged in the series of rainfall events in December 2022 and January 2023, which were declared a major disaster for the State of California, including Alameda County, by the President on January 14, 2023.

Dougherty Hills Open Space Slide and Trail Repair
On June 17, 2025, the City Council awarded the Dougherty Hills Open Space and Trail Repair construction contract in the amount of $965,078 to Granite Construction Company. The work included the reconstruction of a slope, trail, and associate improvements at the trailhead adjacent to the intersection of Crossridge Road and Shady Creek Road. As a condition of the contract, Granite Construction Company is required to warranty the improvements for a period

of one year following the completion of the work and maintain a maintenance bond in the amount of 10% of the final contract value.

During construction, additive change orders for $29,023 were issued for additional tree removals, slope hydroseeding, erosion control measures, aggregate base material, subdrain markers, and trail signs. Deductive changes for $15,800 were applied for the field-verified decrease in contract bid item quantities and for a change to reuse an existing storm drain inlet instead of constructing a new inlet. The resulting balancing of change orders results in a net increase of $13,223. The improvements have been completed in accordance with plans and specifications to the satisfaction of the City Engineer, and Staff recommends that the City Council accept the project and begin the warranty period. Pictures of the damage and the repair work are provided below.

Image 1 – Damaged slope, from bottom
Image 2 – Repaired slope, from bottom
Image 3 – Repaired trail and slope

Image 1

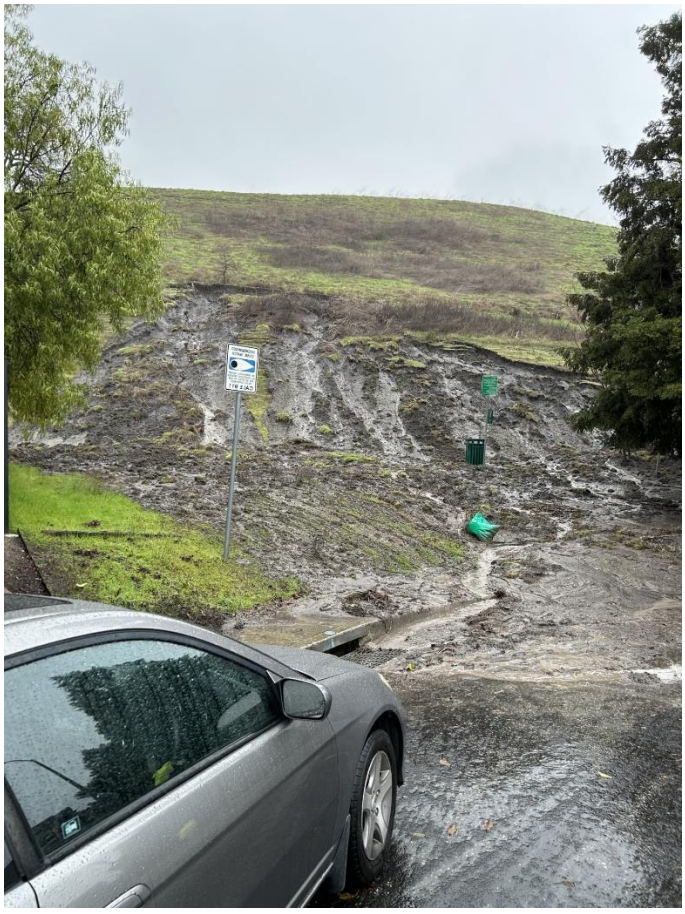


Image 2



Image 3



Dublin Boulevard Slide Repair Between Inspiration Drive and Silvergate Drive
On June 17, 2025, the City Council awarded the Dublin Boulevard Slide Repair Between Inspiration Drive and Silvergate Drive construction contract in the amount of $587,620 to Granite Construction Company. The work included the reconstruction of the roadside slope and trail damaged by shallow landslides that occurred along Dublin Boulevard between Inspiration Drive and Silvergate Drive. As a condition of the contract, Granite Construction Company is required to warranty the improvements for a period of one year following the completion of the work and maintain a maintenance bond in the amount of 10% of the final contract value.

During construction, additive change orders for $109,553 were issued for additional underground utility locating, trail reconstruction, rock excavation, large rock slope protection, erosion control materials, subdrain markers, and slope hydroseeding. Deductive changes for $119,145 were applied for the field verified decrease in contract bid item quantities. The resulting balancing of change orders results in a net decrease of $9,592. The improvements have been completed in accordance with plans and specifications to the satisfaction of the City Engineer, and Staff recommends that the City Council accept the project and begin the warranty period. Pictures of the damage and the repair work are provided below.

Image 1 – Damaged slope, from top
Image 2 – During construction, from bottom
Image 3 – Repaired slope, drone view

Image 1



Image 2



Image 3



STRATEGIC PLAN INITIATIVE:

None.

NOTICING REQUIREMENTS/PUBLIC OUTREACH:

The City Council Agenda was posted. A copy of this Staff Report was provided to Granite Construction Company.

ATTACHMENTS:

1) Resolution Accepting the Dougherty Hills Open Space Slide and Trail Repair Project, CIP No. GI0221, FEMA Project No. 716372
2) Resolution Accepting the Dublin Boulevard Slide Repair Between Inspiration Drive and Silvergate Drive Project, CIP No. GI0221, FEMA Project No. 733034
3) CIP No. GI0221

RESOLUTION NO. XX - 25

A RESOLUTION OF THE CITY COUNCIL OF THE CITY OF DUBLIN

ACCEPTING THE DOUGHERTY HILLS OPEN SPACE SLIDE AND TRAIL REPAIR PROJECT, CIP NO. GI0221, FEMA PROJECT NO. 716372

WHEREAS, on June 17, 2025, the City entered into a construction contract with Granite Construction Company for the Dougherty Hills Open Space Slide and Trail Repair Project, CIP No. GI0221, FEMA Project No. 716372; and

WHEREAS, said improvements have been completed in accordance with plans and specifications, and any approved modifications thereof, to the satisfaction of the City Engineer of the City of Dublin; and

WHEREAS, as a condition of the contract, Granite Construction Company is required to warranty the improvements for a period of one year following the completion of the work and maintain a maintenance bond in the amount of 10% of the final contract value.

NOW, THEREFORE, BE IT RESOLVED that the City Council of the City of Dublin does hereby accept the Dougherty Hills Open Space Slide and Trail Repair Project, CIP No. GI0221, FEMA Project No. 716372, and authorize Staff to file a Notice of Completion with Alameda County.

BE IT FURTHER RESOLVED that the City Council of the City of Dublin does hereby authorize the City Manager, or designee, to release the retention, if after 35 days of filing the Notice of Completion there are no subcontractor claims.

BE IT FURTHER RESOLVED that the City Council of the City of Dublin does hereby authorize the City Manager, or designee, to release the maintenance bond at the end of the one-year warranty period.

{Signatures on the following page}

PASSED, APPROVED AND ADOPTED by the City Council of the City of Dublin this 16th day of December 2025, by the following vote:

AYES:

NOES:

ABSENT:

ABSTAIN:

_____
Mayor

ATTEST:

_____
City Clerk

RESOLUTION NO. XX - 25

A RESOLUTION OF THE CITY COUNCIL OF THE CITY OF DUBLIN

ACCEPTING THE DUBLIN BOULEVARD SLIDE REPAIR BETWEEN INSPIRATION DRIVE AND SILVERGATE DRIVE PROJECT, CIP NO. GI0221, FEMA PROJECT NO. 733034

WHEREAS, on June 17, 2025, the City entered into a construction contract with Granite Construction Company for the Dublin Boulevard Slide Repair Between Inspiration Drive and Silvergate Drive Project, CIP No. GI0221, FEMA Project No. 733034; and

WHEREAS, said improvements have been completed in accordance with plans and specifications, and any approved modifications thereof, to the satisfaction of the City Engineer of the City of Dublin; and

WHEREAS, as a condition of the contract, Granite Construction Company is required to warranty the improvements for a period of one year following the completion of the work and maintain a maintenance bond in the amount of 10% of the final contract value.

NOW, THEREFORE, BE IT RESOLVED that the City Council of the City of Dublin does hereby accept the Dublin Boulevard Slide Repair Between Inspiration Drive and Silvergate Drive Project, CIP No. GI0221, FEMA Project No. 733034, and authorize Staff to file a Notice of Completion with Alameda County.

BE IT FURTHER RESOLVED that the City Council of the City of Dublin does hereby authorize the City Manager, or designee, to release the retention, if after 35 days of filing the Notice of Completion there are no subcontractor claims.

BE IT FURTHER RESOLVED that the City Council of the City of Dublin does hereby authorize the City Manager, or designee, to release the maintenance bond at the end of the one-year warranty period.

{Signatures on the following page}

PASSED, APPROVED AND ADOPTED by the City Council of the City of Dublin this 16th day of December 2025, by the following vote:

AYES:

NOES:

ABSENT:

ABSTAIN:

_____
Mayor

ATTEST:

_____
City Clerk

Resiliency and Disaster Preparedness Improvements

Overview

Project Number GI0221

Description

Beginning in the end of December 2022 through the rst few weeks of 2023, Dublin and most of California experienced damage due to a series of rain fall events that were declared a major disaster in Alameda County by the President on January 17, 2023. The City experienced damage at various sites, including street rights-of-way, parks and open space, and facilities and buildings. This project provide for the planning, design, environmental permitting, if necessary, and construction to make the repairs at various sites impacted. The following locations and types of repairs have been identi ed:

- Dougherty Hills Open Space, Crossridge Road Trailhead – slide repair
- Dublin Boulevard, between Inspiration Drive and Silvergate Drive – slide repair
- Mape Memorial Park – Pathway Relocation
- Koopman Canyon Creek at Shannon Community Center/San Ramon Road – channel and culvert improvements
- Martin Canyon Creek at Silvergate Drive - channel improvements
- Koopman Canyon Creek at Fenwick Court - trash rack repair and channel improvements
- Clark Canyon Creek at Padre Way - track rack repair and channel improvements

The City has applied for grants for this project through the Federal Emergency Management Agency (FEMA) and California Office of Emergency Services (CalOES).

Capital Cost

Historical	FY2025 Budget	Total Budget (all years)	Project Total (to date)
$1.1M	**$937K**	**$2.31M**	**$3.41M**

Detailed Breakdown

Category	Historical	FY2025	FY2026	FY2027	FY2028	FY2029	Future	Total
9400 - Repairs/Improvements	$825,000	$660,000	$1,000,000	$0	$0	$0	$0	**$2,485,000**
9200 - Contract Services	$223,000	$277,000	$300,000	$0	$0	$0	$0	**$800,000**
9100 - Salaries & Bene ts	$54,189	$0	$75,000	$0	$0	$0	$0	**$129,189**
Total	**$1,102,189**	**$937,000**	**$1,375,000**	**$0**	**$0**	**$0**	**$0**	**$3,414,189**

Funding Sources

Historical	FY2025 Budget	Total Budget (all years)	Project Total (to date)
$1.1M	**$937K**	**$2.31M**	**$3.41M**

Detailed Breakdown

Category	Historical	FY2025	FY2026	FY2027	FY2028	FY2029	Future	Total
1001 - General Fund	$1,102,189	$937,000	$1,375,000	$0	$0	$0	$0	**$3,414,189**
Total	**$1,102,189**	**$937,000**	**$1,375,000**	**$0**	**$0**	**$0**	**$0**	**$3,414,189**

Operational Costs

FY2025 Budget	Total Budget (all years)	Project Total
$0	**$0**	**$0**

Project Timeline

- **07/1/2025**
  The clean-up effort immediately following the storm events are complete and the preliminary engineering for the permanent repair began in Fiscal Year 2023-24. The project is currently in the preliminary engineering, design, or construction phases. A construction contract for the Mape Memorial Park Pathway Relocation project was awarded in May 2025 and construction began in June 2025. The two slide repair projects are anticipated to begin construction in summer 2025.

Agenda Item 5.7

STAFF REPORT

CITY COUNCIL

DATE: **December 16, 2025**

TO: Honorable Mayor and City Council members

FROM: Colleen Tribby, City Manager

SUBJECT: Citywide Trash Capture Devices, CIP No. ST0121, Acceptance of Work
Prepared by: Andrew Russell, Public Works Director

EXECUTIVE SUMMARY:

The City Council will consider accepting the Citywide Trash Capture Devices project. The project consisted of installing new and replacing existing small trash capture devices in 86 storm drain inlets throughout the City.

STAFF RECOMMENDATION:

Adopt the **Resolution** Accepting the Citywide Trash Capture Devices Project, CIP No. ST0121.

FINANCIAL IMPACT:

The Citywide Trash Capture Devices project is part of the Green Stormwater Infrastructure Capital Improvement Program project (CIP No. ST0121). The total cost for the Citywide Trash Capture Devices Project is as follows:

Citywide Trash Capture Devices:

Funding Source – ST0121 – Green Stormwater Infrastructure	
General Fund Designated Reserve	$1,373,376
Other County Reimbursement	$2,335,687
Total Funding	**$3,709,063**
Expenditures	
Construction Contract	$224,254
Construction Change Orders	$11,984
Contract Services, Design, Salary, and Testing	$210,000
Total Expenditures	**$446,238**
Estimated Project Balance	**$3,262,825**

The remaining budget will be retained within CIP No. ST0121 for use on the other Green Stormwater Infrastructure projects.

DESCRIPTION:

The 2024-2029 Capital Improvement Program (CIP) includes the Green Stormwater Infrastructure (GSI) Project, CIP No. ST0121. The GSI Project provides for the planning, design, and construction of various projects that improve water quality and provide other environmental benefits in accordance with the Green Stormwater Infrastructure Plan, which was approved by the City Council on June 18, 2019.

On July 15, 2025, the City Council awarded the Citywide Trash Capture Devices construction contract in the amount of $224,254 to American Enviro Services, Inc. The Citywide Trash Capture Devices project installed 86 small trash capture devices in existing storm drain inlets throughout the City. These devices filter trash and other pollutants from surface water runoff before the water enters the underground storm drainpipes, which connect to channels, creeks, and eventually to the San Francisco Bay. The project is necessary to meet the 100% trash load reduction requirements as mandated by Provision C.10 of the Municipal Regional Stormwater National Pollution Discharge Elimination System Permit No. CAS612008, Order No. R2-2022-0018 (known as the “MRP”), issued by the San Francisco Regional Water Quality Control Board. As a condition of the contract, American Enviro Services, Inc. is required to warranty the improvements for a period of one year following the completion of the work and maintain a maintenance bond in the amount of 10% of the final contract value.

During construction, additive change orders for $27,389 were issued for removal of debris from several drain inlets, modifications to trash capture devices due to field conditions, and substitution of different devices at three locations due to field conditions. Deductive changes for $15,405 were applied for the field verified decrease in contract bid item quantities. The resulting balancing of change orders results in a net increase of $11,984. The improvements have been completed in accordance with plans and specifications to the satisfaction of the City

Engineer, and Staff recommends that the City Council accept the project and begin the warranty period. Pictures of one of the installed trash capture devices is provided below.

Image 1 – Curb inlet grate
Image 2 – Semi-circular device and screen (prevents falling material getting beyond the filter)
Image 3 – Circular filter

Image 1

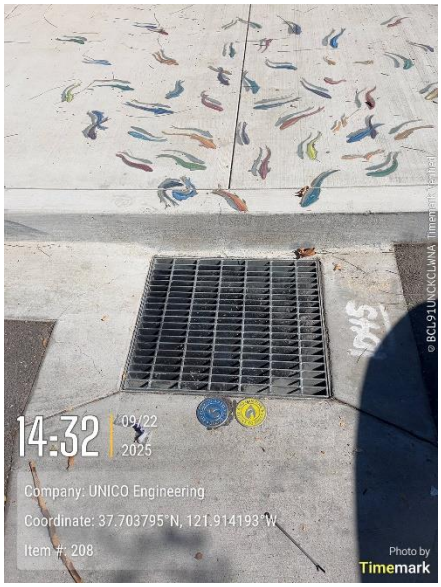


Image 2

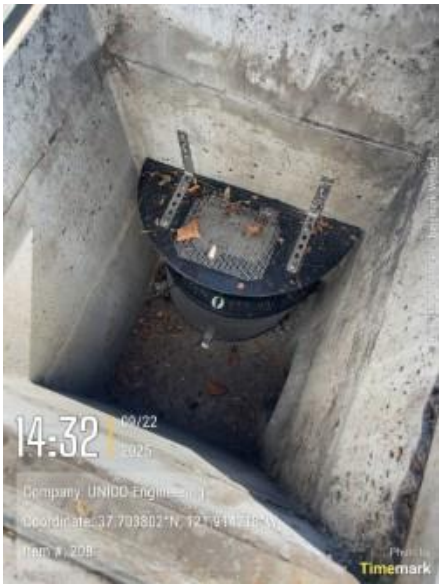


Image 3



STRATEGIC PLAN INITIATIVE:

None.

NOTICING REQUIREMENTS/PUBLIC OUTREACH:

The City Council Agenda was posted. A copy of this Staff Report was provided to American Enviro Services, Inc.

ATTACHMENTS:

1) Resolution Accepting the Citywide Trash Capture Devices Project, CIP No. ST0121
2) CIP No. ST0121

RESOLUTION NO. XX - 25

A RESOLUTION OF THE CITY COUNCIL OF THE CITY OF DUBLIN

ACCEPTING THE CITYWIDE TRASH CAPTURE DEVICES PROJECT, CIP NO. ST0121

WHEREAS, on July 15, 2025, the City entered into a construction contract with American Enviro Services, Inc. for the Citywide Trash Capture Devices Project, CIP No. ST0121; and

WHEREAS, said improvements have been completed in accordance with plans and specifications, and any approved modifications thereof, to the satisfaction of the City Engineer of the City of Dublin; and

WHEREAS, as a condition of the contract, American Enviro Services, Inc. is required to warranty the improvements for a period of one year following the completion of the work and maintain a maintenance bond in the amount of 10% of the final contract value.

NOW, THEREFORE, BE IT RESOLVED that the City Council of the City of Dublin does hereby accept the Citywide Trash Capture Devices Project, CIP No. SST0121, and authorize Staff to file a Notice of Completion with Alameda County.

BE IT FURTHER RESOLVED that the City Council of the City of Dublin does hereby authorize the City Manager, or designee, to release the retention, if after 35 days of filing the Notice of Completion there are no subcontractor claims.

BE IT FURTHER RESOLVED that the City Council of the City of Dublin does hereby authorize the City Manager, or designee, to release the maintenance bond at the end of the one-year warranty period.

{Signatures on the following page}

PASSED, APPROVED AND ADOPTED by the City Council of the City of Dublin this 16th day of December 2025, by the following vote:

AYES:

NOES:

ABSENT:

ABSTAIN:

_____
Mayor

ATTEST:

_____
City Clerk

Green Stormwater Infrastructure

Overview

Project Number ST0121

Description

This project provides for the planning, design, and construction of various citywide projects that will improve water quality and provide other environmental bene ts in accordance with the Green Stormwater Infrastructure (GSI) Plan. The GSI Plan and associated projects and trash load reduction requirements are mandated by the Municipal Regional Stormwater Permit (MRP). Projects include stormwater full trash capture device installation throughout the City, and construction of GSI along the Iron Horse Regional Trail corridor, south of Amador Valley Boulevard. The City and Alameda CTC entered into Cooperative Agreements on February 7, 2023 and April 16, 2024 to partner on the design, environmental permitting, and construction phases for a bio-retention and hydromodi cation management facility along the Iron Horse Regional Trail corridor, south of Amador Valley Boulevard, that satis es a portion of the City's GSI requirement and Alameda CTC's project, SR84 Expressway Widening and SR84/I-680 Interchange Improvements. Construction is anticipated to be complete in summer 2025. Alameda CTC's share of the costs is 75% of the total, which will be reimbursed to the City after expenditure. Both agencies will enter into a subsequent agreement for the maintenance phase. The "Other County Reimbursement" funding is from Alameda CTC.

The design of the Citywide Trash Capture Devices phase of the project is completed and is anticipated to begin construction in summer 2025.

Capital Cost

Historical	FY2025 Budget	Total Budget (all years)	Project Total (to date)
$3.29M	**$420K**	**$870K**	**$4.16M**

Detailed Breakdown

Category	Historical	FY2025	FY2026	FY2027	FY2028	FY2029	Future	Total
9400 - Improvements	$2,333,670	$275,000	$0	$300,000	$0	$0	$0	**$2,908,670**
9200 - Contract Services	$847,053	$115,000	$0	$120,000	$0	$0	$0	**$1,082,053**
9100 - Salaries & Benefits	$96,340	$30,000	$0	$30,000	$0	$0	$0	**$156,340**
9500 - Miscellaneous	$12,000	$0	$0	$0	$0	$0	$0	**$12,000**
Total	**$3,289,063**	**$420,000**	**$0**	**$450,000**	**$0**	**$0**	**$0**	**$4,159,063**

Funding Sources

Historical	FY2025 Budget	Total Budget (all years)	Project Total (to date)
$3.29M	**$420K**	**$870K**	**$4.16M**

Detailed Breakdown

Category	Historical	FY2025	FY2026	FY2027	FY2028	FY2029	Future	Total
9901 - Other County Reimbursement	$2,335,687	$0	$0	$0	$0	$0	$0	**$2,335,687**
1101 - General Fund Designated Reserve	$953,376	$420,000	$0	$450,000	$0	$0	$0	**$1,823,376**
Total	**$3,289,063**	**$420,000**	**$0**	**$450,000**	**$0**	**$0**	**$0**	**$4,159,063**

Operational Costs

FY2025 Budget	Total Budget (all years)	Project Total
$0	**$7.5K**	**$7.5K**

Project Timeline

- **06/18/2019**
  Green Stormwater Infrastructure Plan approved.
- **07/1/2021**
  Planning phase began.
- **02/7/2023**
  Cooperative Agreement with Alameda CTC approved for the design and environmental permitting phase.
- **04/16/2024**
  Cooperative Agreement with Alameda CTC approved for the construction phase.
- **07/1/2025**
  Planning for trash capture device installation began in Fiscal Year 2021-22. Staff have identified approximately 80 locations for potential device installation anticipated in summer 2025. Construction of GSI along the Iron Horse Regional Trail corridor began in summer 2024 and is anticipated to be completed in summer 2025.

Agenda Item 5.8

STAFF REPORT
CITY COUNCIL

DATE: **December 16, 2025**

TO: Honorable Mayor and City Councilmembers

FROM: Colleen Tribby, City Manager

SUBJECT: Zoning Ordinance Amendment to Chapter 8.84 (Sign Regulations) (PLPA-004290-2025)
Prepared by: Amy Million, Community Development Director

EXECUTIVE SUMMARY:

On December 2, 2025, the City Council considered City-initiated amendments to Dublin Municipal Code Chapter 8.84 (Sign Regulations). The proposed amendments address direction from the City Council to amend the regulation for Temporary Non-Commercial Signs, and other Staff-initiated amendments that are intended to bring greater clarity and consistency to existing regulations. The City Council waived the first reading and introduced the Ordinance amending the Zoning Ordinance. The City Council is now requested to waive the second reading and adopt the proposed Ordinance.

STAFF RECOMMENDATION:

Waive the second reading and adopt the **Ordinance** Approving Amendments to Dublin Municipal Code Chapter 8.84 (Sign Regulations).

FINANCIAL IMPACT:

Implementation of the recommended amendments is anticipated to have minimal financial impact. The removal of illegal signs and related administrative tasks are handled through the normal work of the existing Code Enforcement Officers without additional cost to the City. However, expenses related to the storage of the signs and invoicing of the fee will be incurred. These costs will be offset by the proposed fee of $50. Pursuant to the City's fee policy, the City Manager may set a fee before the next comprehensive fee study, and the fee would be officially added to the fee schedule for adoption in July.

DESCRIPTION:

The City has initiated amendments to the Dublin Municipal Code (DMC) to address direction from the City Council regarding the regulation and enforcement of Temporary Non-Commercial Signs. In addition, Staff is proposing other minor amendments to the Sign Regulations to clarify certain provisions to ensure that the Sign Regulations remain internally consistent, simple to understand and implement, and relevant to changes occurring in the community.

On December 2, 2025, the City Council waived the first reading and introduced the Ordinance approving the proposed Zoning Ordinance Amendments as provided in Attachment 1. The December 2, 2025 City Council staff report is included as Attachment 2.

ENVIRONMENTAL DETERMINATION:

The California Environmental Quality Act (CEQA), together with State Guidelines and City of Dublin CEQA Guidelines and Procedures require that certain projects be reviewed for environmental impacts and that environmental documents be prepared. The proposed Zoning Ordinance Amendments are exempt from the requirements of CEQA pursuant to CEQA Guidelines Section 15061(b)(3) because it can be seen with certainty that there is no possibility that the amendments will have a significant effect on the environment and are not subject to CEQA review.

STRATEGIC PLAN INITIATIVE:

None.

NOTICING REQUIREMENTS/PUBLIC OUTREACH:

In accordance with State law, a public notice was published in the *East Bay Times* and posted at several locations throughout the City. Additionally, the City Council Agenda was posted.

ATTACHMENTS:

1) Ordinance Approving Amendments to Dublin Municipal Code Chapter 8.84 (Sign Regulations)
2) December 2, 2025 Staff Report (without attachments)

ORDINANCE NO. XX - 25

**AN ORDINANCE OF THE CITY COUNCIL
OF THE CITY OF DUBLIN**

**APPROVING AMENDMENTS TO DUBLIN MUNICIPAL CODE CHAPTER 8.84 (SIGN REGULATIONS)
(PLPA-004290-2025)**

The Dublin City Council does ordain as follows:

SECTION 1. RECITALS

A. The City occasionally initiates amendments to the Dublin Municipal Code to clarify, add, or amend certain provisions to ensure that it remains internally consistent, simple to understand and implement, and relevant to changes occurring in the community.

B. On September 2, 2025, the City Council discussed the regulation and enforcement of temporary political campaign signs and directed Staff to prepare the following amendments to the regulation of Temporary Non-Commercial Signs: 1) require such signs to be removed within 7 days following the conclusion of the event; 2) require a property owner consent form for placement of signs on private property; and 3) implement a sign retrieval fee. In addition, Staff initiated amendments to Dublin Municipal Code Chapter 8.84 (Sign Regulations). The proposed amendments (the "Project") would bring greater clarity and consistency to existing regulations.

C. The Planning Commission held a duly noticed public hearing on November 19, 2025, during which all interested persons were heard, and adopted Resolution No. 25-05 recommending that the City Council approve the Project.

D. A Staff Report was submitted to the Dublin City Council recommending approval of the Project.

E. The City Council held a public hearing on December 2, 2025, at which time all interested persons had an opportunity to be heard.

F. Proper notice of said hearing was given in all respects as required by law.

G. The City Council did hear and consider all said reports, recommendations, and testimony set forth above and used its independent judgement to evaluate the Project.

SECTION 2: FINDINGS

A. Pursuant to Dublin Municipal Code Section 8.120.050.B., the City Council hereby finds that the Project is consistent with the General Plan in that the proposed Zoning Ordinance Amendments are necessary to provide clarity to existing regulations and internal consistency of the Zoning Ordinance.

B. The California Environmental Quality Act ("CEQA"), together with the State Guidelines and City of Dublin CEQA Guidelines and Procedures require that certain projects be reviewed for environmental impacts and that environmental documents be prepared. The City Council finds that the Project is exempt from the requirements of CEQA pursuant to CEQA Guidelines Section 15061(b)(3) as the Project would not result in any physical changes and it can be seen with certainty that there is no possibility that the Project would have a significant effect on the environment and is not subject to CEQA review.

SECTION 3: AMENDMENTS TO CHAPTER 8.84

Dublin Municipal Code Section 8.84.050.O.2. is amended to read as follows:

> **O.2. Banner Signs.** Up to two (2) Banner Signs are permitted pursuant to a Zoning Clearance and may be placed on site for a maximum of twenty-one (21) consecutive calendar days per permit. A minimum waiting period of forty-two (42) consecutive calendar days between displays is required. A Banner Sign shall not be larger than sixty (60) square feet in size and shall not be located so that it is higher than the eave of the structure in which the business is located. One (1) Banner Sign may be displayed on a tenant's building frontage and one (1) Banner Sign may be displayed on the street frontage. If there is more than one street frontage, one (1) Banner Sign may be displayed on each street frontage (in lieu of the building frontage), up to two (2) street frontages, if the Banner Signs are at least two hundred (200) feet apart.

Dublin Municipal Code Section 8.84.120.D. is amended to read as follows:

> **(D) Main Entrance Proximity.** Freestanding Signs shall be permitted at two (2) or more of the main entrances pursuant to a Master Sign Program.

Dublin Municipal Code Section 8.84.140 Subsections H (Real Estate Signs) and I (Real Estate Directional Signs) are reordered to be in alphabetical order.

Dublin Municipal Code Section 8.84.140.K is amended to read as follows:

> **K. Temporary Non-Commercial Signs.** Temporary Non-Commercial Signs provided they comply with all the following:
> 1. Be displayed for no more than sixty (60) consecutive calendar days.
> 2. Be removed within seven (7) days following the conclusion of the event that is the subject of the sign.
> 3. Be placed on private property with the property owner's written permission.
> 4. Be no more than sixteen (16) square feet per side in area per individual sign and up to eighty (80) square feet of maximum aggregate area per lot.
> 5. Not be placed within the public right-of-way or within six hundred sixty (660) feet of and visible from the right-of-way of Interstate 580 or Interstate 680.

Dublin Municipal Code Section 8.84.170 is amended to read as follows:

> Application for a permit shall be filed on a form furnished by the Department of Community Development and shall include other information determined by the Community Development Director.

Dublin Municipal Code Section 8.84.270 subsection E is amended to read as follows:

> **E.** Each person who erects a sign, which is subject to removal under this section, is jointly and severally liable for the cost of removal. Temporary Non-Commercial signs removed from the public right-of-way shall be stored for a minimum of fifteen (15) days. The person responsible for the Temporary Non-Commercial sign is responsible for costs associated with the removal and storage. For the purpose of this section, the person responsible means the person that is the subject of the event or activity displayed on the Temporary Non-Commercial sign.

SECTION 4. POSTING OF ORDINANCE

The City Clerk of the City of Dublin shall cause this Ordinance to be posted in at least three public spaces in the City of Dublin in accordance with Section 36933 of the Government Code of the State of California.

SECTION 5. EFFECTIVE DATE

This Ordinance shall take effect 30 days following its adoption.

PASSED AND ADOPTED BY the City Council of the City of Dublin, on this 16th day of December 2025, by the following votes:

AYES:

NOES:

ABSENT:

ABSTAIN:

_____
Mayor

ATTEST:

_____
City Clerk

DUBLIN
CALIFORNIA

STAFF REPORT
CITY COUNCIL

DATE: **December 2, 2025**

TO: Honorable Mayor and City Councilmembers

FROM: Colleen Tribby, City Manager

SUBJECT: Zoning Ordinance Amendment to Chapter 8.84 (Sign Regulations) (PLPA-004290-2025)
Prepared by: Amy Million, Community Development Director

EXECUTIVE SUMMARY:

The City Council will consider City-initiated amendments to Dublin Municipal Code Chapter 8.84 (Sign Regulations). The proposed amendments address direction from the City Council to amend the regulation for Temporary Non-Commercial Signs, and other Staff-initiated amendments that are intended to bring greater clarity and consistency to existing regulations. The City Council will also consider an exemption from the requirements of the California Environmental Quality Act.

STAFF RECOMMENDATION:

Conduct the public hearing, deliberate, waive the reading and introduce an **Ordinance** Approving Amendments to Dublin Municipal Code Chapter 8.84 (Sign Regulations).

FINANCIAL IMPACT:

Implementation of the recommended amendments is anticipated to have minimal financial impact. The removal of illegal signs and related administrative tasks are handled through the normal work of the existing Code Enforcement Officers without additional cost to the City. However, expenses related to the storage of the signs and invoicing of the fee will be incurred. These costs will be offset by the proposed fee.

DESCRIPTION:

Background
The Dublin Municipal Code (DMC) classifies temporary political campaign signs as “Temporary Non-Commercial Signs”. Temporary Non-Commercial Signs are signs for short-term display that do not include a “Commercial Message,” such as signs that reference activities conducted by nonprofit organizations, clubs, groups, or associations, including political campaigns.

These signs are regulated by DMC Section 8.84 (Exempt Signs) and they are exempt from a sign permit provided they comply with the following (DMC Section 8.84.140.K):

1. Be displayed for no more than 60 consecutive calendar days.
2. Be placed on private property.
3. Be no more than 16 square feet per side in area per individual sign and up to 80 square feet of maximum aggregate area per lot.
4. Not be placed within the public right-of-way or within 660 feet of and visible from the right-of-way of Interstate 580 or Interstate 680.

On September 2, 2025, the City Council discussed the regulation and enforcement of temporary political campaign signs (Attachment 4). In response to that discussion, the City Council directed Staff to prepare the following amendments to the regulation of Temporary Non-Commercial Signs: 1) require such signs to be removed within seven days following the conclusion of the event; 2) require a property owner consent form for placement of signs on private property; and 3) implement a sign retrieval fee.

In addition, Staff is proposing other minor amendments to the Sign Regulations to clarify certain provisions to ensure that the Sign Regulations remain internally consistent, simple to understand and implement, and relevant to changes occurring in the community.

Analysis

City Council-Initiated Amendments

The following is an overview of the proposed amendments to the regulation of Temporary Non-Commercial Signs as directed by the City Council:

8.84.140 Exempt Signs

Section 8.84.140.K would be amended to limit the display of Temporary Non-Commercial Signs to a maximum period of 60 consecutive calendar days and to require removal of the sign within seven days following the conclusion of the event, whichever occurs first. This section would also be amended to clarify that the property owner's written permission is required to place a sign on private property.

8.84.270 Illegal Signs - Summary Removal

The process for removal and the associated cost of removal is provided in Section 8.84.270. The modification clarifies that illegal signs which are removed will be stored for 15 days and clarifies the party responsible for the costs associated with the removal.

Sign Removal and Storage Fee

The removal of illegal signs and the related administrative tasks are handled through the normal work of the existing Code Enforcement Officers without additional cost to the City; however, there are costs associated with the storage of the signs and invoicing the responsible party. Based on the City Council's direction on September 2, Staff calculated the direct cost to the City to establish the basis for a sign removal and storage fee. Per the City's User Fee Policy, when new fees become desired or necessary before the next comprehensive fee study, they can be established based on estimated direct labor cost. The new fee is then added to

the City' s Master Fee Schedule update brought to the City Council annually. The procedure for collecting the new fee will use the City's existing finance billing and write-off process.

Staff-Initiated Amendments

The following provides an overview of the proposed amendments to the Sign Regulations initiated by Staff:

Section 8.84.050 Signs Subject to Permits

As part of the 2021 amendments to the Sign Ordinance, Section 8.84.050.O.2 related to banner signs was updated; however, an important phrase clarifying that one sign is allowed in the frontage landscaping was removed leaving some ambiguity. The intent of the existing regulations was to allow up to two temporary banner signs per business; one sign may be on the building, and one may be in the landscape along the street frontage. The proposed amendment adds the omitted language to allow the sign in the frontage landscape.

8.84.120 Freestanding Sign General Regulations

The regulation of Freestanding Signs is included in Section 8.84.120 of the Sign Regulations. Section 8.84.040 (Matrix B) provides a quick guide to the regulations for signs within the Chapter. In 2021, the City Council adopted a comprehensive update to the Sign Regulations which inadvertently resulted in an inconsistency between Matrix B and Section 8.84.120.D related to freestanding signs. The proposed amendment would align the two code sections and clarify that one freestanding sign per parcel is allowed and that two or more freestanding signs requires a master sign program.

8.84.140 Exempt Signs

No text changes to Subsections H (Real Estate Signs) and I (Real Estate Directional Signs) are proposed but they would be reordered to be in alphabetical order consistent with the remaining subsections. Real Estate Signs would become subsection I and Real Estate Directional Signs would become subsection H.

Section 8.84.170 Application-Contents

The amendment would remove the requirement for the property owner's signature on most sign applications. This amendment is reflective of the City's transition to the Energov permitting system and the use of electronic applications.

The draft Ordinance is included as Attachment 1. A redlined version of the proposed changes to the Sign Regulations is included as Attachment 2 where underlined text is proposed to be added and text with a ~~strikethrough~~ is proposed to be deleted.

Consistency with the General Plan, Specific Plans, and Zoning Ordinance

The Zoning Ordinance Amendments are consistent with the Dublin General Plan and all applicable Specific Plans in that the amendments are consistent with applicable land use regulations and development policies. The amendments also include minor revisions for internal consistency within the Zoning Ordinance.

ENVIRONMENTAL DETERMINATION:

The California Environmental Quality Act (CEQA), together with State Guidelines and City of Dublin CEQA Guidelines and Procedures require that certain projects be reviewed for environmental impacts and that environmental documents be prepared. The proposed Zoning Ordinance Amendments are exempt from the requirements of CEQA pursuant to CEQA Guidelines Section 15061(b)(3) because it can be seen with certainty that there is no possibility that the amendments will have a significant effect on the environment and are not subject to CEQA review.

PLANNING COMMISSION REVIEW:

The Planning Commission held a public hearing to consider the proposed amendments to the Sign Ordinance and unanimously recommended approval to the City Council. Planning Commission Resolution No. 25-05 is included as Attachment 3.

STRATEGIC PLAN INITIATIVE:

None.

NOTICING REQUIREMENTS/PUBLIC OUTREACH:

In accordance with State law, a public notice was published in the *East Bay Times* and posted at several locations throughout the City. Additionally, the City Council Agenda was posted.

ATTACHMENTS:

1) Ordinance Approving Amendments to Dublin Municipal Code Chapter 8.84 (Sign Regulations)
2) Redlined Zoning Ordinance Amendments
3) Planning Commission Resolution No. 25-05
4) City Council Staff report dated September 2, 2025

Agenda Item 5.9

STAFF REPORT
CITY COUNCIL

DATE: **December 16, 2025**

TO: Honorable Mayor and City Councilmembers

FROM: Colleen Tribby, City Manager

SUBJECT: Amendments to the Downtown Dublin Specific Plan and Dublin Municipal Code for Outdoor Live Entertainment (PLPA-004212-2025)
Prepared by: Jennifer Byous, Principal Planner and Christine Begin, Assistant Planner

EXECUTIVE SUMMARY:

On December 2, 2025, the City Council adopted a resolution approving amendments to the Downtown Dublin Specific Plan Section 3.4 (Land Use Designations) and waived the first reading and introduced an Ordinance amending the Dublin Municipal Code, which together would permit Outdoor Live Entertainment in the Downtown. The proposed Ordinance would amend Dublin Municipal Code Chapter 8.08 (Definitions), Chapter 8.12 (Zoning Districts and Permitted Uses of Land), and Chapter 8.116 (Zoning Clearance), and add Chapter 8.41 (Outdoor Live Entertainment). The City Council is now requested to waive the second reading and adopt the proposed Ordinance.

STAFF RECOMMENDATION:

Waive the second reading and adopt the **Ordinance** Approving Amendments to the Dublin Municipal Code Chapter 8.08 (Definitions), Chapter 8.12 (Zoning Districts and Permitted Uses of Land), Chapter 8.116 (Zoning Clearance), and the Addition of Chapter 8.41 (Outdoor Live Entertainment) to add Outdoor Live Entertainment as an Allowed Use and Establish Development Standards.

FINANCIAL IMPACT:

None.

DESCRIPTION:

The City has initiated amendments to the Dublin Municipal Code related to outdoor live entertainment associated with outdoor seating areas. The proposed amendments build upon the City Council's adoption of the citywide Outdoor Seating Design Guidelines on September 19, 2023, which established standards to ensure outdoor seating are aesthetically pleasing,

provide a high-quality environment for patrons, and appropriately designed for the location.

On December 2, 2025, the City Council adopted a Resolution approving amendments to the DDSP and waived the first reading and introduced an Ordinance approving the proposed Zoning Ordinance Amendments. In addition, the City Council directed Staff to evaluate the inclusion of specific holidays in the Zoning Clearance process to avoid triggering a subsequent Minor Use Permit, update City Council in one year on the implementation of outdoor live entertainment permits and streamline the noise complaint process.

Staff evaluated ways to include holidays that would be desirable to the residents and restaurants and determined that the existing Temporary Use Permit (TUP) best addressed the City Council's direction. Restaurants often celebrate cultural holidays such as St. Patrick's Day, Valentine's Day and Cinco de Mayo in addition to official Federal and State holidays, making it difficult to adequately capture a list of a holidays that would serve all cultures and address the City Council's desired outcome. Instead, a TUP would provide businesses with flexibility to have extended hours for the holidays they choose to celebrate. TUPs are approved by staff as an over-the-counter permit and have been successfully used to address outdoor holiday entertainment in the past for cultural holidays such as St. Patrick's Day and Cinco de Mayo.

The proposed Ordinance is included as Attachment 1. The December 2, 2025 City Council staff report is included as Attachment 2.

ENVIRONMENTAL DETERMINATION:

The California Environmental Quality Act (CEQA), together with State Guidelines and City of Dublin CEQA Guidelines and Procedures require that certain projects be reviewed for environmental impacts and that environmental documents be prepared. The proposed amends to the DDSP and Zoning Ordinance are exempt from the requirements of CEQA pursuant to CEQA Guidelines Section 15061(b)(3) because it can be seen with certainty that the amendments will not have a significant effect on the environment. The amendments only clarify and update existing regulations and do not allow new physical development or intensify existing uses. Future projects will remain subject to permitting processes, including compliance with the noise ordinance and other applicable standards. Therefore, the proposed action is not subject to CEQA review.

STRATEGIC PLAN INITIATIVE:

Strategy 1: Economic Development, Small Business Support, and Downtown Dublin
Objective 1A: Support the implementation of the 2024 Economic Development Strategy, including pursuing growth industries.
Objective 1D: Continue to evaluate and implement small business programs that provide financial assistance, business development, permit processing, and support services to the community.

NOTICING REQUIREMENTS/PUBLIC OUTREACH:

In accordance with state law, a public notice was published in the *East Bay Times* and posted at several locations throughout the City. Additionally, the City Council Agenda was posted.

ATTACHMENTS:

1) Ordinance Approving Amendments to the Dublin Municipal Code Chapter 8.08 (Definitions), Chapter 8.12 (Zoning Districts and Permitted Uses of Land), Chapter 8.116 (Zoning Clearance), and the Addition of Chapter 8.41 (Outdoor Live Entertainment) to add Outdoor Live Entertainment as an Allowed Use and Establish Development Standards
2) December 2, 2025 Staff Report (without attachments)

ORDINANCE NO. XX-25

**AN ORDINANCE OF THE CITY COUNCIL
OF THE CITY OF DUBLIN**

**APPROVING AMENDMENTS TO THE DUBLIN MUNICIPAL CODE CHAPTER 8.08 (DEFINITIONS), CHAPTER 8.12 (ZONING DISTRICTS AND PERMITTED USES OF LAND), CHAPTER 8.116 (ZONING CLEARANCE), AND THE ADDITION OF CHAPTER 8.41 (OUTDOOR LIVE ENTERTAINMENT) TO ADD OUTDOOR LIVE ENTERTAINMENT AS AN ALLOWED USE AND ESTABLISH DEVELOPMENT STANDARDS
(PLPA-004212-2025)**

The Dublin City Council does ordain as follows:

SECTION 1. RECITALS

A. The City's overarching goal of the Downtown Dublin Specific Plan (DDSP) "to create a vibrant, dynamic commercial and mixed-use center that provides a wide array of opportunities for shopping, services, dining, working, living, and entertainment in a pedestrian-friendly and aesthetically pleasing setting that attracts both local and regional residents." To achieve this goal, the City occasionally initiates amendments to the Dublin Municipal Code.

B. Staff has initiated amendments to Dublin Municipal Code Chapter 8.08 (Definitions), Chapter 8.12 (Zoning Districts and Permitted Uses of Land), to add Outdoor Live Entertainment as an allowed use. In addition, a new Chapter 8.41 (Outdoor Live Entertainment) is proposed to be added to establish development standards for Outdoor Live Entertainment, and Chapter 8.116 (Zoning Clearance). The proposed amendments (the "Project") would allow Outdoor Live Entertainment with a zoning clearance to support live outdoor entertainment opportunities in the Downtown.

C. The Planning Commission held a duly noticed public hearing on November 19, 2025, during which all interested persons were heard, and adopted Resolution No. 25-04 recommending that the City Council approve the Project.

D. A Staff Report was submitted to the Dublin City Council recommending approval of the Project.

E. The City Council held a public hearing on December 2, 2025, at which time all interested persons had an opportunity to be heard.

F. Proper notice of said hearing was given in all respects as required by law.

G. The City Council did hear and consider all said reports, recommendations, and testimony set forth above and used its independent judgement to evaluate the Project.

SECTION 2. FINDINGS

A. Pursuant to Dublin Municipal Code Section 8.120.050.B., the City Council hereby finds that the Project is consistent with the General Plan and Downtown Dublin Specific Plan in that the proposed Zoning Ordinance Amendments are necessary to provide clarity and internal consistency within the Zoning Ordinance and to implement the Specific Plan's goal of fostering a vibrant, mixed-use downtown environment. The amendments establish clear definitions, permitting procedures, and development standards for Outdoor Live Entertainment within the Downtown Dublin Zoning District, ensuring that such uses are appropriately regulated, compatible with surrounding uses, and compliant with applicable Building, Fire, and Noise Ordinance requirements.

B. The California Environmental Quality Act ("CEQA"), together with the State Guidelines and City of Dublin CEQA Guidelines and Procedures require that certain projects be reviewed for environmental impacts and that environmental documents be prepared. The City Council finds that the Project is exempt from the requirements of CEQA pursuant to CEQA Guidelines Section 15061(b)(3) because it can be seen with certainty that the amendments will not have a significant effect on the environment. The amendments only clarify and update existing regulations and do not allow new physical development or intensify existing uses. Future projects will remain subject to permitting processes, including compliance with the noise ordinance and other applicable standards. Therefore, the proposed action is not subject to CEQA review.

SECTION 3. AMENDMENT TO SECTION 8.08.020

Dublin Municipal Code Section 8.08.020 is amended to add the following definition to the list:

Outdoor Live Entertainment (use type). The term Outdoor Live Entertainment shall mean live entertainment that occurs in outdoor areas, not within a fully enclosed permanent structure, associated with Outdoor Dining. This includes live music or amplified sound.

SECTION 4. AMENDMENT TO SECTION 8.12.050

The table headed "Commercial Use Types" in Dublin Municipal Code Section 8.12.050 is amended to add the following row and accompanying note:

COMMERCIAL USE TYPE	A	R-1	R-2	R-M	C-O	C-N	C-1	C-2	M-P	M-1	M-2
Outdoor Live Entertainment [8]	-	-	-	-	-	-	-	-	-	-	-
[8] Permitted with a Zoning Clearance or Minor Use Permit in the Downtown Dublin Zoning Districts only.											

SECTION 5. ADDITION OF CHAPTER 8.41

Chapter 8.41, entitled Outdoor Live Entertainment, is hereby added to read as follows:

Chapter 8.41
OUTDOOR LIVE ENTERTAINMENT

8.41.010 Purpose.

The purpose of this Chapter is to provide procedures and standards to encourage and facilitate the establishment of Outdoor Live Entertainment.

8.41.020 Intent.

The intent of this Chapter:

A. Allow for the safe and appropriate use of the outdoor dining area in which the outdoor live entertainment is located.
B. Support the principles of the Downtown Dublin Specific Plan to encourage a mix of complementary land uses including entertainment.
C. Ensure the outdoor live entertainment does not negatively impact traffic or parking facilities in the neighborhood or shopping center.
D. Ensure compliance with all Building and Fire Code regulations for the use, occupancy type and accessibility.
E. Reduce the potential for noise impacts from Outdoor Live Entertainment.
F. Establish development standards and regulations for the siting of Outdoor Live Entertainment within the City and verify compliance with the Outdoor Seating Design Guidelines.

8.41.030 Development Standards and Regulations.

Outdoor Live Entertainment shall comply with the following requirements:

A. Permitted Areas. Outdoor Live Entertainment is permitted in an approved Outdoor Dining area.

B. Permitted Days and Hours.

Sunday through Thursday	10am – 8pm
Friday and Saturday	10am – 10pm

C. Amplified Sound. Sound-amplifying equipment shall be limited to music, human speech, or both and be compliant with Dublin Municipal Code Section 5.28 (Noise). Business owners are required to regularly monitor sound levels and take corrective actions as needed to ensure continued compliance with the noise standards.

8.41.040 Permitting Procedure.

A. **Zoning Clearance.** A proposed Outdoor Live Entertainment shall be approved ministerially with a Zoning Clearance and without discretionary review or a public hearing if it meets the following standards:
   1. Meets all Development Standards and Regulations under Section 8.41.030.
   2. Located within an area designated for outdoor dining.

3. Meets all Building and Fire Code regulations for the use, occupancy type and accessibility for persons with disabilities.

4. The facility qualifies for an exemption for environmental review under the California Environmental Quality Act (CEQA).

A Zoning Clearance form shall document the compliance of the Outdoor Live Entertainment with the above requirements and shall be kept on file in the Community Development Department for the duration of the operation of the Outdoor Live Entertainment.

B. Minor Use Permit. A proposed Outdoor Live Entertainment that does not meet the requirements for approval by zoning clearance under subsection A of this section shall require approval of a Minor Use Permit under Chapter 8.102 (Minor Use Permit).

SECTION 6. AMENDMENT TO SECTION 8.116.020

Dublin Municipal Code Section 8.116.020 is amended to add the following subsection:

N. Outdoor Live Entertainment. Outdoor Live Entertainment that meets the standards specified in Chapter 8.41 (Outdoor Live Entertainment).

SECTION 7. AMENDMENT TO SECTION 8.116.030

Dublin Municipal Code Section 8.116.030 is amended to add the following subsection:

L. Outdoor Live Entertainment. If the Zoning Clearance is for Outdoor Live Entertainment, the Applicant shall submit a "Zoning Clearance for Outdoor Live Entertainment" form along with such information requested on said form.

SECTION 8. AMENDMENT TO SECTION 8.116.040

Dublin Municipal Code Section 8.116.040 is amended to add the following subsection:

L. Outdoor Live Entertainment. All requests for Outdoor Live Entertainment shall be reviewed for compliance with Chapter 8.41 (Outdoor Live Entertainment). The zoning clearance approval for Outdoor Live Entertainment shall be a completed "Zoning Clearance for Outdoor Live Entertainment" application form and any pertinent attachments as required on the form with the date and signature of the Community Development Director or his/her designee.

SECTION 9. AMENDMENT TO SECTION 8.116.050

Dublin Municipal Code Section 8.116.050 is amended to add the following subsection:

L. Outdoor Live Entertainment. A Zoning Clearance issued for Outdoor Live Entertainment shall expire when the use is no longer operational.

SECTION 10. POSTING OF ORDINANCE

The City Clerk of the City of Dublin shall cause this Ordinance to be posted in at least three public spaces in the City of Dublin in accordance with Section 36933 of the Government Code of the State of

California.

SECTION 11. EFFECTIVE DATE

This Ordinance shall take effect 30 days following its adoption.

PASSED AND ADOPTED BY the City Council of the City of Dublin, on this 16th day of December 2025, by the following votes:

AYES:

NOES:

ABSENT:

ABSTAIN:

_____
Mayor

ATTEST:

_____
City Clerk

DUBLIN
CALIFORNIA

STAFF REPORT
CITY COUNCIL

DATE: **December 2, 2025**

TO: Honorable Mayor and City Councilmembers

FROM: Colleen Tribby, City Manager

SUBJECT: Amendments to the Downtown Dublin Specific Plan and Dublin Municipal Code for Outdoor Live Entertainment (PLPA-004212-2025)
Prepared by: Jennifer Byous, Principal Planner and Christine Begin, Assistant Planner

EXECUTIVE SUMMARY:

The City Council will consider City-initiated amendments to the Downtown Dublin Specific Plan (DDSP) and the Zoning Ordinance to permit Outdoor Live Entertainment as an allowed use. The proposed amendments include updates to Dublin Municipal Code Chapter 8.08 (Definitions), Chapter 8.12 (Zoning Districts and Permitted Uses of Land), and Chapter 8.116 (Zoning Clearance), the addition of Chapter 8.41 (Outdoor Live Entertainment), and amendments to DDSP Section 3.4 (Land Use Designations). Staff recommends that the project be found exempt from the California Environmental Quality Act (CEQA).

STAFF RECOMMENDATION:

Conduct the public hearing, deliberate and: 1) adopt the **Resolution** Amending the Downtown Dublin Specific Plan To Add Outdoor Live Entertainment as an Allowed Use, and 2) waive the reading and introduce an **Ordinance** Approving Amendments to the Dublin Municipal Code Chapter 8.08 (Definitions), Chapter 8.12 (Zoning Districts and Permitted Uses of Land), Chapter 8.116 (Zoning Clearance), and the Addition of Chapter 8.41 (Outdoor Live Entertainment) to add Outdoor Live Entertainment as an Allowed Use and Establish Development Standards.

FINANCIAL IMPACT:

None.

DESCRIPTION:

Background

The overarching vision of the Downtown Dublin Specific Plan (DDSP) is “to create a vibrant, dynamic commercial and mixed-use center that provides a wide array of opportunities for shopping, services, dining, working, living, and entertainment in a pedestrian-friendly and aesthetically pleasing setting that attracts both local and regional residents.” A map of the DDSP area is provided in Figure 1.

Figure 1. Downtown Dublin Specific Plan Map



On September 19, 2023, the City Council adopted citywide Outdoor Seating Design Guidelines to ensure that outdoor seating is aesthetically pleasing, provides a high-quality environment for patrons, and is appropriately designed for the location. The Design Guidelines encourage creative design while enriching the Dublin community. Since adoption, the City has continued to work with business owners to encourage a mix of complementary land uses, including entertainment, in the Downtown area.

In September 2025, a citywide survey was sent to local business owners to gather input regarding the potential introduction of outdoor live entertainment associated with outdoor dining areas. Results from the survey indicate business owners support outdoor live

entertainment downtown. The preferred time for these events is weekend evenings, suggesting a desire to boost after-hours activity.

Staff researched examples of regulations for outdoor live entertainment in other jurisdictions. Collectively, the jurisdictions surrounding Dublin and others in the San Francisco Bay Area emphasize maintaining neighborhood compatibility through a discretionary or temporary permit process. These approaches provide flexibility for local businesses while ensuring outdoor entertainment activities remain compatible with adjacent residential and mixed-use areas. A summary of these regulations is provided in Attachment 4.

Staff proposes to amend the DDSP and Zoning Ordinance to allow outdoor live entertainment in the Downtown.

Analysis

The following is an overview of the proposed amendments to the Zoning Ordinance and DDSP. The proposed amendments are intended to further implement the vision of the DDSP and expand opportunities for entertainment while ensuring compatibility with surrounding uses. The amendments would establish "Outdoor Live Entertainment" as a defined land use and create objective standards and approval procedures.

Zoning Ordinance Amendments

Chapter 8.08 (Definitions)

The amendments introduce a new land use and definition for Outdoor Live Entertainment in Chapter 8.08 (Definitions) as follows:

> *The term Outdoor Live Entertainment shall mean live entertainment that occurs in outdoor areas, not within a fully enclosed permanent structure, associated with Outdoor Dining. This includes live music or amplified sound*.

Chapter 8.12 (Zoning Districts and Permitted Uses of Land)

Chapter 8.12 (Zoning Districts and Permitted Uses of Land) would be amended to allow Outdoor Live Entertainment in the Downtown Dublin Zoning Districts with a Zoning Clearance or Minor Use Permit (MUP). This approach provides flexibility for smaller-scale, compliant activities to be approved ministerially, while ensuring that larger or potentially impactful activities undergo discretionary review, as further described below.

Chapter 8.41 (Outdoor Live Entertainment)

New Chapter 8.41 (Outdoor Live Entertainment) establishes specific development standards and permitting procedures. The following standards are designed to ensure compatibility with surrounding uses, compliance with the Building and Fire Codes, and adherence to the City's noise regulations in Chapter 5.28:

- **Location:** Permitted within an approved Outdoor Dining area in the Downtown Dublin Zoning Districts.
- **Hours of Operation:** Limited to 10:00 AM – 8:00 PM Sunday through Thursday and 10:00 AM – 10:00 PM Friday and Saturday.
- **Noise Control:** Amplified sound must comply with the City's Noise Ordinance and be

limited to music and human speech.

A streamlined Zoning Clearance process is provided for Outdoor Live Entertainment that meets all development standards. If a proposal cannot meet those standards, a Minor Use Permit is required, allowing Staff to review site-specific considerations such as parking, access, and compatibility with surrounding uses, etc., and apply conditions of approval as necessary to ensure compatibility.

Chapter 8.116.020 (Applications Requiring a Zoning Clearance)
Chapter 8.116.020 (Applications Requiring a Zoning Clearance) would be amended to include Outdoor Live Entertainment that meets the standards specified in Chapter 8.41 (Outdoor Live Entertainment).

Downtown Dublin Specific Plan Amendments
Corresponding amendments to the DDSP add Outdoor Live Entertainment as an allowed use in the Downtown under Section 3.4 (Land Use Designations) and Table 3-1. This use would be permitted with approval of a Zoning Clearance or Minor Use Permit. These changes are consistent with the Specific Plan's goals to encourage a mix of complementary land uses - including dining and entertainment—that support an active, pedestrian-oriented downtown.

The proposed amendments provide a clear regulatory framework to facilitate outdoor entertainment activities that enhance the downtown experience, contribute to economic vitality, and align with the vision of the DDSP.

A draft City Council Resolution approving the amendments to the DDSP is included as Attachment 1 and a draft Ordinance approving the amendments to the Zoning Ordinance is included as Attachment 2. A redline version of the proposed changes to the Zoning Ordinance and the DDSP is provided in Attachment 5, where underlined text is proposed to be added and text with a ~~strikethrough~~ is proposed to be deleted.

Consistency with the General Plan, Specific Plans and Zoning Ordinance
The proposed Downtown Dublin Specific Plan and Zoning Ordinance Amendments are consistent with the Dublin General Plan in that they support the Plan's goals to promote a vibrant, pedestrian-friendly, and economically active downtown. By allowing Outdoor Live Entertainment in appropriate locations, the amendments encourage social interaction, enhance the community's sense of place, and strengthen the mix of complementary land uses envisioned in the Downtown Dublin Specific Plan.

ENVIRONMENTAL DETERMINATION:

The California Environmental Quality Act (CEQA), together with State Guidelines and City of Dublin CEQA Guidelines and Procedures require that certain projects be reviewed for environmental impacts and that environmental documents be prepared. The proposed amends to the DDSP and Zoning Ordinance are exempt from the requirements of CEQA pursuant to CEQA Guidelines Section 15061(b)(3) because it can be seen with certainty that the amendments will not have a significant effect on the environment. The amendments only clarify and update existing regulations and do not allow new physical development or intensify existing uses. Future projects will remain subject to permitting processes, including compliance with the Noise Ordinance and other applicable standards. Therefore, the proposed action is not subject to CEQA review.

PLANNING COMMISSION REVIEW:

The Planning Commission held a public hearing to consider the proposed amendments to the Downtown Dublin Specific Plan and Zoning Ordinance. Public testimony was provided by three members of the community who expressed concerns about the proposed hours and the potential for loud noise associated with allowing amplified outdoor live entertainment. The Planning Commission recommended approval to the City Council with an added recommendation that the Zoning Clearance include guidance to business owners to monitor noise generated by outdoor entertainment. Planning Commission Resolution No. 25-04 is included as Attachment 3.

In response to the Commission's recommendation, the draft Ordinance has been revised to reflect the Planning Commission's recommendation as follows:

> 8.41.030 (Development Standards and Regulations)
> …
> C. Amplified Sound**.** Sound-amplifying equipment shall be limited to music, human speech, or both and be compliant with Dublin Municipal Code Section 5.28 (Noise). <u>Business owners are required to regularly monitor sound levels and take corrective actions as needed to ensure continued compliance with the noise standards.</u>

STRATEGIC PLAN INITIATIVE:

Strategy 1: Economic Development, Small Business Support, and Downtown Dublin
Objective 1A: Support the implementation of the 2024 Economic Development Strategy, including pursuing growth industries.
Objective 1D: Continue to evaluate and implement small business programs that provide financial assistance, business development, permit processing, and support services to the community.

NOTICING REQUIREMENTS/PUBLIC OUTREACH:

In accordance with State law, notice was sent to the Tribal Consultation list, and a public notice was published in the *East Bay Times* and posted at several locations throughout the City. A notice of this hearing was also mailed to all property owners and tenants in the DDSP area, those within 300 feet of the DDSP boundaries and to all people who have expressed an interest in being notified of meetings. Additionally, as noted above, a citywide survey was sent to local business owners to gather input regarding the potential introduction of outdoor live entertainment associated with outdoor dining areas. The City Council Agenda was also posted.

ATTACHMENTS:

1) Resolution Amending the Downtown Dublin Specific Plan to add Outdoor Live Entertainment as an Allowed Use
2) Ordinance Approving Amendments to the Dublin Municipal Code Chapter 8.08 (Definitions), Chapter 8.12 (Zoning Districts and Permitted Uses of Land), Chapter 8.116 (Zoning Clearance), and the Addition of Chapter 8.41 (Outdoor Live Entertainment) to add Outdoor Live Entertainment as an Allowed Use and Establish Development Standards
3) Planning Commission Resolution No. 25-04
4) Table 1- Outdoor Entertainment Regulations: Regional Comparison
5) DDSP Amendments and Dublin Municipal Code Amendments Redlined Pages
6) Noise Ordinance
7) Public Comments

DUBLIN
CALIFORNIA

STAFF REPORT
CITY COUNCIL

DATE: **December 16, 2025**

TO: Honorable Mayor and City Councilmembers

FROM: Colleen Tribby, City Manager

SUBJECT: Revisions to the Personnel System
Prepared by: Sarah Monnastes, Human Resources Director/Risk Manager

EXECUTIVE SUMMARY:

The City Council will consider revisions to the City's Personnel Systems, including the Classification Plan and Salary Plan for Full-Time Employees, to retitle two existing positions and update corresponding job descriptions and salary ranges.

STAFF RECOMMENDATION:

Adopt the **Resolution** Amending the Classification Plan; and adopt the **Resolution** Amending the Salary Plan for Management Positions Exempt from Competitive Service and for Full-Time Personnel.

FINANCIAL IMPACT:

The conversion of the Parks & Facilities Development Coordinator into the newly created Parks Planner classification results in an increase of $21,000, or 14%, to the top of the salary range. The cost associated with moving the existing Coordinator into the new position is estimated at $3,900 for the remainder of the current fiscal year. This can be covered within the existing Fiscal Year 2025-26 Budget.

DESCRIPTION:

Pursuant to the City's Personnel System Rules, a job description must be adopted for each classification. Job descriptions outline the essential duties, skills, abilities, and qualifications that comprise the City's Classification Plan. The Personnel System Rules also require the City Council to adopt a Salary Plan, which is done on an annual basis. This Staff Report outlines proposed updates to the Classification Plan and Salary Plan to reflect organizational and operational needs.

Public Works Director/Assistant City Engineer
The job description for the Public Works Director/Assistant City Engineer is proposed to be

retitled Public Works Director and modernized, including removing the requirement to possess a Professional Engineer (PE) License (Attachment 2).

The City utilizes a combination of in-house professional staff and contracted engineering consultants to perform and review technical engineering work. Over time, the operational needs of the Public Works Department have evolved. As a result, the Director's responsibilities have increasingly focused on executive leadership, strategic planning, budgeting, policy development, capital program management, and interdepartmental coordination. Removing the PE requirement, modernizing the job descriptions, and retitling the position better aligns the classification with contemporary organizational needs and industry standards, where many agencies distinguish between technical engineering roles and department director functions. The Salary Plan is also proposed to be amended to reflect the revised position title, but there is no recommended change to the current salary (Attachment 4).

Parks & Facilities Development Coordinator
The job description for the Parks & Facilities Development Coordinator is proposed to be updated and retitled Parks Planner (Attachment 3).

An outside consultant conducted a review of the position and determined that while some components of the core scope of work remain appropriate, the title, salary range, and overall job descriptions should be adjusted to accurately reflect the professional-level responsibilities assigned. The existing title does not fully convey the breadth of duties, which include professional-level park planning and project delivery functions such as overseeing park master planning efforts, coordinating community input processes, managing consultant design teams, developing cost estimates, administering grants, and carrying capital projects from concept through construction administration. These responsibilities mirror those commonly found in parks and open space planning positions. Therefore, Staff recommends adopting the more accurate and industry-standard title of Parks Planner to improve alignment with actual duties and enhance the City's ability to recruit qualified candidates in the future.

The duties of the position are consistent with responsibilities typically assigned to a Senior Planner rather than to the Associate Planner range to which the role is currently aligned. Therefore, the Salary Plan is proposed to be amended to retitle the position and place the salary within the Senior Planner salary range (Attachment 4). This change promotes internal equity, reflects the professional expertise required of the position, and strengthens the City's competitiveness in attracting and retaining qualified candidates in a specialized planning field.

The employee currently holding the Coordinator title will be moved into the new classification, with the salary adjusted accordingly.

STRATEGIC PLAN INITIATIVE:

None.

NOTICING REQUIREMENTS/PUBLIC OUTREACH:

The City Council Agenda was posted.

ATTACHMENTS:

1) Resolution Amending the Classification Plan
2) Exhibit A to the Resolution – Public Works Director Job Description
3) Exhibit B to the Resolution – Parks Planner Job Description
4) Resolution Amending the Salary Plan for Full-Time Personnel and for Positions Exempt from FLSA Overtime Provisions
5) Public Works Director Job Description – redline version
6) Parks Planner Job Description – redline version

RESOLUTION NO. XX – 25

A RESOLUTION OF THE CITY COUNCIL OF THE CITY OF DUBLIN

AMENDING THE CLASSIFICATION PLAN

WHEREAS, in accordance with the City's Personnel System Rules, the City Council adopted Resolution No. 30-84 and subsequent resolutions which comprise the Classification Plan; and

WHEREAS, it is necessary to periodically add, remove and/or amend job descriptions in the Classification Plan.

NOW, THEREFORE, BE IT RESOLVED that Resolution No. 30-84 and subsequent resolutions shall be further amended to retitle the Public Works Director/Associate City Engineer to Public Works Director and update the job description (Exhibit A).

BE IT FURTHER RESOLVED that Resolution No. 30-84 and subsequent resolutions shall be further amended to retitle the Parks and Facilities Development Coordinator to Parks Planner and update the job description (Exhibit B).

BE IT FURTHER RESOLVED that this document shall become a part of the official Classification Plan for the City of Dublin; and that the changes contained herein shall be effective December 17, 2025.

PASSED, APPROVED AND ADOPTED by the City Council of the City of Dublin this 16th day of December 2025, by the following vote:

AYES:

NOES:

ABSENT:

ABSTAIN:

_____
Mayor

ATTEST:

_____
City Clerk

PUBLIC WORKS DIRECTOR

Date Adopted: August 24, 1987
Date Revised: August 05, 2003; August 18, 2010; December 16, 2025
FLSA: At-Will, Exempt

General Purpose

Under administrative direction of the City Manager, or designee, the Public Works Director plans, organizes, and directs the activities, operations, and programs of the Public Works Department. The Director serves as a member of the City's executive management team at the will of the City Manager.

The Director has full responsibility for the management, planning and supervision of all Public Works programs. Programmatic areas may include maintenance of City streets, parks and trails, buildings, traffic control systems and fleet; the Capital Improvement Program; stormwater, solid waste, recycling, and Climate Action Plan initiatives; as well as development review, permitting, and inspections.

Distinguishing Characteristics

The Public Works Director is an executive management-level classification and serves as Department Head. This position exercises substantial independent judgement and discretion in developing policies, managing resources, overseeing major projects, and ensuring effective coordination across departments and external agencies. The Director has broad administrative and operational authority and is responsible for interpreting related codes, ordinances, and regulations; ensuring compliance with local, state, and federal laws; and resolving complex and sensitive departmental matters. The Director is expected to provide strategic leadership that promotes collaboration, innovation, accountability, and continuous improvement across the organization.

Supervision Received and Exercised

- Receives administrative directions from the City Manager or designee.
- Provides direct supervision to management, professional, technical, and administrative staff.

Essential Duties and Responsibilities

The following duties are typical for this classification. The omission of specific statements of duties does not exclude them from the position if the work is similar, related, or a logical assignment.

- Develops, directs, and oversees the implementation of departmental goals, objectives, policies, procedures, and work standards.

- Provides leadership and strategic guidance for all Public Works service areas and programs.
- Oversees capital improvement activities at a program level, including long-range planning, project prioritization, budgeting, procurement, design, construction, and interagency coordination.
- Serves as a key member of the City's emergency response structure, including participation in Emergency Operations Center (EOC) activations; may serve as Public Works or Operations Section Chief during major incidents, disasters, or weather events; oversees post-event infrastructure assessment and response activities.
- Oversees the development and implementation of the City's asset management programs, including inventory, condition assessment, lifecycle analysis, and long-term capital renewal forecasting.
- Provides oversight of environmental and regulator programs.
- Promotes and integrates technology solutions, including GIS, work order systems, permitting software, and asset management platforms to enhance operational efficiency, data accuracy, and service delivery.
- Collaborates extensively with other City departments, including Community Development, Parks & Community Services, Finance, and the City Manager's Office, to ensure coordinated project delivery, policy alignment, land development review, and long-range planning efforts.
- Oversees financial management of the Capital Improvement Program, including multi-year capital planning, grant acquisition and administration, fund compliance, and cost tracking.
- Manages, negotiates, and evaluates contractor agreements and professional service contracts for cost effectiveness, compliance, and quality of work.
- Analyzes, develops, and implements long-term maintenance, asset management, and operational strategies for City infrastructure and facilities.
- Coordinates and collaborates with engineers, consultants, developers, governmental agencies, utilities, and community stakeholders to support City initiatives and project delivery.
- Provides oversight of engineering activities performed by staff or consulting engineers to ensure technical accuracy, regulatory compliance, and alignment with City standards.
- Ensures compliance with federal, state, and local regulations related to public works operations, environmental requirements, construction activities, and municipal infrastructure.
- Oversees the preparation, review, and approval of technical documents, engineering plans, studies, and project proposals prepared by staff or consultants.
- Prepares and presents written and oral reports, recommendations, and technical analyses for the City Manager, City Council, boards, commissions, and committees.
- Directs the development, preparation, and administration of the department budget; monitors expenditures and ensures alignment with adopted City Council goals and fiscal policies.
- Provides leadership, direction, mentorship, training, and performance evaluations for assigned staff; promotes a positive, collaborative, and productive work environment.

- Represents the City and department in meeting with governmental agencies, contractors, vendors, businesses, professional and regulatory organizations, and community groups.
- Responds to and resolves complex or sensitive public inquiries, service requests, and operational challenges.
- Ensures ethical procurement, contract oversight, and adherence to City purchasing policies and public contracting laws.
- Leads long-range strategic planning for public infrastructure, including master planning, capital forecasting, and policy development that supports sustainable service delivery and Citywide goals.
- Perform other duties as assigned.

Minimum Qualifications

Any combination of education and experience that would likely provide the required knowledge and abilities in qualifying. A typical way to obtain the knowledge and abilities would be:

Education:

Equivalent to a bachelor's degree from an accredited college or university with major course in engineering, public administration, business administration, construction management, urban planning or related field. A master's degree in an applicable field is highly desirable.

Experience:

Six years of progressively responsible experience in public works operations, municipal administration, project or construction management, or related fields, including at least three years of supervisory and management experience over professional staff.

Knowledge of:

- Local, state, and federal laws governing land development, public projects, public infrastructure, and assessment districts.
- Modern administrative principles and practices, including goal setting, program development, implementation, and evaluation.
- Principles and practices of municipal public works planning, maintenance, engineering, and operations.
- Principles and practices of effective employee supervision, including work planning, assignment, review, evaluation, and staff development.
- Materials, methods and techniques used in the construction, maintenance, and repair of public infrastructure, including streets, parks, drainage systems, stormwater systems, and traffic control devices.

- Applicable federal, state, and local laws, codes, regulations, and environmental compliance requirements.
- Budget development, financial analysis, cost control and procurement practices.
- Effective methods of representing the City to government agencies, developers, contractors, community groups, and professional and legislative organizations.

Ability to:

- Plan, organize, and direct the activities and operations of the Public Works Department.
- Develop and implement goals, objectives, policies, procedures, work standards, and internal controls.
- Interpret, apply, and ensure compliance with a wide range of laws, regulations, policies, codes and standards.
- Provide effective leadership and oversight of management, supervisory, professional, and technical personnel.
- Exercise sound judgement and make responsible decisions under pressure and within established deadlines.
- Prepare and present clear, concise, and accurate reports, proposals, and presentations.
- Conduct effective negotiations and represent the City in a wide variety of meetings, proceedings, and public forums.
- Build and maintain effective working relationships with City staff, elected officials, contractors, vendors, and the community.
- Demonstrate tact and good judgment in dealing with sensitive issues and situations.
- Communicate clearly and concisely, both orally and in writing.

Work Environment

Work is performed primarily in a standard office environment with frequent use of computers and other office equipment. This position also requires occasional fieldwork which may involve exposure to varying weather conditions, noise, dust, fumes, odors, uneven surfaces, construction hazards, or moving equipment. This position involves frequent interaction with elected officials, contractors, consultants, community groups, and members of the public, including individuals who may be upset or frustrated when discussing or interpreting policies and regulations.

The employee may be required to work evenings, weekends, holidays, and extended hours to meet City operational needs, respond to emergencies, or attend meetings. Field duties may require the use of personal protective equipment (PPE) such as hard hats, safety vests, eye protection, and hearing protection during construction site visits. The employee must be able to respond to emergency incidents or infrastructure failures outside of normal working hours.

Physical Requirements

The physical standards described are representative of those that must be met to perform the essential functions of this class. Reasonable accommodations may be made to enable individuals with disabilities to perform the essential functions.

- Sit, stand, and walk for extended periods in both office and field environments.
- Communicate effectively in person, by telephone, virtually, and in meetings.
- Use hands and fingers to operate computers, office equipment, and occasionally field tools used during site visits.
- Bend, stoop, kneel, climb, or crouch occasionally when accessing project areas or conducting site inspections.
- Lift, carry, or transport materials or equipment weighing up to 25 pounds on an occasional basis.
- Navigate active construction sites, uneven terrain, and areas with potential exposure to traffic, heavy equipment, vibration, loud noise, dust, or other environmental hazards while following appropriate safety protocols.
- Safely operate a motor vehicle and travel to various City or community locations.
- Maintain sufficient vision, hearing, and communication abilities necessary to safely perform field and office duties.

Licenses, Certificates and Special Requirements

- Possession of a valid California Class C driver's license and proof of automobile liability insurance.

Equal Opportunity Statement

The City of Dublin is an equal opportunity employer committed to building a diverse and inclusive workforce. We encourage applications from all qualified individuals regardless of race, ethnicity, gender identity, sexual orientation, disability, age, religion or veteran status. Accommodations are available upon request during the selection process.

PARKS PLANNER

Date Adopted: July 17, 2001
Date Revised: December 16, 2025
FLSA: Exempt

General Purpose

Under general supervision, plans, organizes, coordinates, and implements programs and activities in support of capital improvement projects for City parks and community facilities. Duties include reviewing plans, specifications, and technical documents; managing the work of outside consultants and contractors; performing complex cost and feasibility analysis, and monitoring the progress of multiple concurrent projects from concept through construction.

Distinguishing Characteristics

The Parks Planner is a single-level professional classification responsible for coordinating complex projects involving parks, landscaped areas, and community facilities. The position integrates a broad range of technical functions and coordinates with multiple stakeholders, including consultants, contractors, and internal staff, engaged in the design, development, renovation and construction of municipal amenities. Assignments include both landscape-focused and architectural/building-related project areas, such as facility renovations, building improvements, master planning, feasibility studies, and the enhancement of public spaces.

Supervision Received and Exercised

- Receives general supervision from the Capital Improvement Program (CIP) Manager.
- Provides project leadership and oversight to consultants, contractors, and may provide task-level guidance to internal staff. This classification is not typically assigned ongoing supervisory responsibilities.

Essential Duties and Responsibilities:

The following duties are typical for this classification. The omission of specific statements of duties does not exclude them from the position if the work is similar, related, or a logical assignment.

- Serve as project coordinator for parks, landscaping, and community facility capital improvement projects from concept through construction, including scope development, scheduling, budgeting, consultant selection, design review, and project closeout.
- Facilitate community engagement processes, including developing and implementing outreach strategies to ensure inclusive participation; lead public workshops and meetings; and present project updates to the Parks Commission, City Council, community groups and other stakeholders.

- Provide administrative and technical assistance to the CIP Manager, including conducting needs assessments and developing recommendations based on user and community input.
- Coordinate with City departments and outside agencies in the development of master planning documents and feasibility studies.
- Oversee and evaluate the work of consultants and contractors involved in design, construction management, and inspection to ensure compliance with City standards, contract requirements, and project objectives.
- Select, negotiate, and administer consultant and contractor agreements; prepare and manage amendments, task orders, and change orders; and evaluate performance.
- Collaborate with City staff in reviewing development plans and park development agreement documents associated with future public facilities.
- Evaluate the feasibility and cost-effectiveness of proposed capital improvement projects and make recommendations to the CIP Manager and other departments.
- Prepare, submit, and administer grant applications and manage grant-funded projects, including tracking deliverables, compliance monitoring, reporting, and documentation with funding requirements.
- Maintain current knowledge of industry standards, regulations, and best practices related to park planning, community facility development, public project delivery, environmental requirements, and design/construction methods.
- Prepare and deliver clear and comprehensive written and oral reports, staff presentations, and technical documents.
- Build and maintain effective working relationships with co-workers, other City staff, elected officials, contractors, consultants, community partners, and the public, using principles of effective communication and customer service.
- Perform other duties as assigned.

Minimum Qualifications

Any combination of education and experience that would likely provide the required knowledge and abilities in qualifying. A typical way to obtain the knowledge and abilities would be:

Education:

Equivalent to graduation from an accredited college or university with a bachelor's degree in park planning and design, landscape architecture, urban planning, public administration, or a closely related field. A master's degree is desirable.

Experience:

Five years of progressively responsible experience, preferably in a public agency, involving direct responsibility for the planning, design, or development of public facilities. Experience in landscape architecture and/or park and community facility planning is desirable.

Knowledge of:

- Principles, practices, and methods of planning, designing, and developing municipal parks, landscaped areas, community facilities, and related public improvements, including architectural, structural, mechanical, electrical, plumbing, irrigation, accessibility, and site design components.
- Construction and maintenance principles, methods, materials, and equipment used in public works and facility development.
- Principles and practices of contract administration, budgeting, fiscal tracking, project accounting, and recordkeeping.
- CEQA process, statutes, regulations, and related environmental requirements applicable to capital projects.
- Federal, state, and local laws, regulations, and court decisions related to assigned responsibility.
- Principles and practices of project management, community engagement, and public communication.
- Grant development, application, administration, and reporting requirements.
- Modern software applications related to project management, budgeting, GIS mapping, CAD or design review, and document management.

Ability to:

- Review, analyze, and interpret technical reports, plans, development agreements, master planning documents, and calculations, and provide clear and actionable recommendations.
- Lead and coordinate the work of consultants, contractors, and multidisciplinary project teams.
- Prepare and deliver professional written and oral presentations to commissions, elected bodies, and the public.
- Manage multiple projects simultaneously while meeting deadlines and adjusting to changing priorities.
- Build and maintain effective working relationships with elected officials, staff, contractors, consultants, and community members.
- Exercise sound judgment within established procedures and professional standards.
- Prepare, review, and interpret plans, specifications, and design documents to ensure compliance with standards, codes, and regulations, and to evaluate constructability and cost impacts.

- Maintain accurate records and documentation for project development, reporting, and implementation.
- Provide excellent customer service when interacting with staff, consultants, project partners, and the public.

Work Environment

Work is performed primarily in a standard office setting with frequent use of computers and other office equipment. The position also requires occasional fieldwork which may involve exposure to varying weather conditions, noise, dust, fumes, odors, uneven surfaces, construction hazards, or moving equipment. Employees may interact with contractors, consultants, and members of the public, including individuals who may be upset or frustrated when discussing or interpreting policies and regulations. The employee may be required to work evenings, weekends, and/or extending hours to meet City operational needs or attend meetings. Field duties may require the use of personal protective equipment (PPE) such as hard hats, safety vests, eye protection, and hearing protection during construction site visits.

Physical Requirements

The physical standards described are representative of those that must be met to perform the essential functions of this position. Reasonable accommodations may be made to enable individuals with disabilities to perform the essential functions.

- Sit, stand, and walk for extended periods while performing both office and field duties.
- Communicate effectively in person, by telephone, virtually, and in meetings.
- Use hands and fingers to operate computers, office equipment, and basic field tools; reach with hands and arms as required.
- Bend, stoop, kneel, climb, or crouch occasionally when accessing project areas or conducting site inspections.
- Lift, carry or transport materials or equipment weighing up to 25 pounds on an occasional basis.
- Safely operate a motor vehicle and travel to various City or community locations.
- Maintain sufficient vision, hearing, and communication abilities necessary to safely perform field and office duties, sometimes in environments with moderate noise or distractions.

Licenses, Certificates and Special Requirements

- Possession of a valid California Class C drivers' license and proof of automobile liability insurance.
- Registration as a Landscape Architect in State of California is desirable.

Equal Opportunity Statement

The City of Dublin is an Equal Opportunity Employer committed to building a diverse and inclusive workforce. We encourage applications from all qualified individuals regardless of race, ethnicity, gender identity, sexual orientation, disability, age, religion, or veteran status. Accommodations are available upon request during the selection process.

RESOLUTION NO. XX – 25

A RESOLUTION OF THE CITY COUNCIL OF THE CITY OF DUBLIN

RESOLUTION AMENDING THE SALARY PLAN FOR MANAGEMENT POSITIONS EXEMPT FROM COMPETITIVE SERVICE AND FOR FULL-TIME PERSONNEL

WHEREAS, in accordance with the City's Personnel System Rules, the City Council adopted Resolution No. 65-25 and 63-25 and subsequent Resolutions which establish a Salary Plan for full-time personnel.

NOW, THEREFORE, BE IT RESOLVED that the position of Public Works Director/Assistant City Engineer be retitled to Public Works Director under Article I, Section A of the Salary Plan for Management Positions Exempt from Competitive Service.

BE IT FURTHER RESOLVED that the position of Parks & Facilities Development Coordinator be retitled to Parks Planner under Article I, Section A of the Salary Plan for Full-Time Personnel Exempt from Fair Labor Standards Act (FLSA) Overtime Provisions.

BE IT FURTHER RESOLVED that the following position shall be paid an hourly rate within the following salary range with the exclusion of any Performance Pay Adjustment granted in accordance with the adopted Personnel Rules:

	Monthly Minimum	Monthly Maximum
Parks Planner	$11,266.19	$14,083.85

BE IT FURTHER RESOLVED that this document shall become a part of the official Salary Plan for the City of Dublin; and that the changes contained herein shall be effective December 17, 2025.

PASSED, APPROVED AND ADOPTED by the City Council of the City of Dublin this 16th day of December 2025, by the following vote:

AYES:

NOES:

ABSENT:

ABSTAIN:

_____
Mayor

ATTEST:

_____
City Clerk

PUBLIC WORKS DIRECTOR

Date Adopted: 8 August 24, 1987
Date Revised: 8 5 August 05, 2003 & 5; August 18, 2010; December 16, 2025

Title: Public Works Director/Assistant City Engineer

FLSA: At-Will, Exempt

General Purpose:

The Public Works Director is a Department Head, under theUnder administrative direction of the City Manager, or his/her designee. This position is responsible for, the Public Works Director plans, organizes, and directs the managementactivities, operations, and supervisionprograms of the Public Works and Engineering functions including street maintenance, landscape maintenance, street tree maintenance, park maintenance, street sweeping, traffic engineering, subdivision and private development plan checking, capital improvement project planning and design and public works inspection.Department. The Director serves as a member of the City's executive management team at the will of the City Manager.

The Director has Distinguishing Characteristics:

This is an Executive Management/Department Head class with full responsibility for the management of multiple function service delivery, planning and supervision of all Public Works programs. Programmatic areas within the may include maintenance of City. Reports to streets, parks and trails, buildings, traffic control systems and fleet; the Capital Improvement Program; stormwater, solid waste, recycling, and Climate Action Plan initiatives; as well as development review, permitting, and inspections.

Distinguishing Characteristics~~receives direction~~

The Public Works Director is an executive management-level classification and serves as Department Head. This position exercises substantial independent judgement and discretion in developing policies, managing resources, overseeing major projects, and ensuring effective coordination across departments and external agencies. The Director has broad administrative and operational authority and is responsible for interpreting related codes, ordinances, and regulations; ensuring compliance with local, state, and federal laws; and resolving complex and sensitive departmental matters. The Director is expected to provide strategic leadership that promotes collaboration, innovation, accountability, and continuous improvement across the organization.

Supervision Received and Exercised

- Receives administrative directions from the City Manager or ~~his/her~~ designee. ~~Employees at this level receive administrative direction from the City Manager in terms of goals. Department Head positions are reviewed in terms of results.~~

- Provides direct supervision of management, professional, technical, and administrative staff.

Essential Duties and Responsibilities~~:~~

The following duties are ~~normal~~typical for this classification. ~~-~~ The omission of specific statements of duties does not exclude them from the position if the work is similar, related, or a logical assignment ~~to this class~~.

- ~~Supervises~~Develops, directs, and oversees the ~~administration of the~~ implementation of departmental goals, objectives, policies, procedures, and work standards.
- Provides leadership and strategic guidance for all Public Works ~~Department of~~service areas and programs.
- Oversees capital improvement activities at a program level, including long-range planning, project prioritization, budgeting, procurement, design, construction, and interagency coordination.
- Serves as a key member of the City's emergency response structure, including participation in Emergency Operations Center (EOC) activations; may serve as Public Works or Operations Section Chief during major incidents, disasters, or weather events; oversees post-event infrastructure assessment and response activities.
- Oversees the ~~City.~~ development and implementation of the City's asset management programs, including inventory, condition assessment, lifecycle analysis, and long-term capital renewal forecasting.

- ~~Submits reports~~Provides oversight of environmental and ~~recommendations~~regulator programs.
- Promotes and integrates technology solutions, including GIS, work order systems, permitting software, and asset management platforms to ~~the~~ enhance operational efficiency, data accuracy, and service delivery.
- Collaborates extensively with other City ~~Manager~~departments, including Community Development, Parks & Community Services, Finance, and the City ~~Council.~~ Manager's Office, to ensure coordinated project delivery, policy alignment, land development review, and long-range planning efforts.

~~Reviews and approves engineering plans, specifications, contract documents, and subdivision maps.~~

- ~~Coordinates related activities~~Oversees financial management of the Capital Improvement Program, including multi-year capital planning, grant acquisition and administration, fund compliance, and cost tracking.

Manages, negotiates, and ~~provides technical assistance to other departments, public agencies, consultants and contractors.~~

~~Makes presentations on department activities, engineering designs, and related matters to the City Council, Planning Commission and other groups.~~

~~Analyzes short-term and long-term maintenance programs.~~

~~Prepares and reviews budget proposals for department needs consistent with adopted City Council goals and objectives.~~

~~Supervises and coordinates~~evaluates contractor agreements and ~~activities which may include: street maintenance, street sweeping, landscape maintenance, supplemental engineering services, park maintenance, and capital improvement projects.~~

- ~~Evaluates all public works~~professional service contracts for cost effectiveness, compliance, and quality of work ~~performance.~~.

~~Provides supervision and training of subordinate professional, technical, and clerical staff.~~

~~Other duties as required.~~

Analyzes, develops,~~Minimum Qualifications~~:

~~**Knowledge of:**~~

~~Local and state laws governing land development, public projects and assessment districts.~~

- ~~Techniques~~ and ~~materials commonly employed in the construction~~implements long-term maintenance, asset management, and ~~maintenance of public projects including streets, parks, drainage~~ operational strategies for City infrastructure and facilities~~, and traffic controls; principles of supervision~~.
- Coordinates and collaborates with engineers, consultants, developers, governmental agencies, utilities, and community stakeholders to support City initiatives and project delivery.
- Provides oversight of engineering activities performed by staff or consulting engineers to ensure technical accuracy, regulatory compliance, and alignment with City standards.
- Ensures compliance with federal, state, and local regulations related to public works operations, environmental requirements, construction activities, and municipal infrastructure.
- Oversees the preparation, review, and approval of technical documents, engineering plans, studies, and project proposals prepared by staff or consultants.
- Prepares and presents written and oral reports, recommendations, and technical analyses for the City Manager, City Council, boards, commissions, and committees.
- Directs the development, preparation, and administration~~;~~ of the department budget; monitors expenditures and ensures alignment with adopted City Council goals and fiscal policies.
- Provides leadership, direction, mentorship, training, and performance evaluations for assigned staff; promotes a positive, collaborative, and productive work environment.
- Represents the City and department in meeting with governmental agencies, contractors, vendors, businesses, professional and regulatory organizations, and community groups.

- Responds to and resolves complex or sensitive public inquiries, service requests, and operational challenges.
- Ensures ethical procurement, contract oversight, and adherence to City purchasing policies and public contracting laws.
- Leads long-range strategic planning for public infrastructure, including master planning, capital forecasting, and policy development that supports sustainable service delivery and Citywide goals.
- Perform other duties as assigned.

Minimum Qualifications

Any combination of education and experience that would likely provide the required knowledge and abilities in qualifying. A typical way to obtain the knowledge and abilities would be:

Education:

Equivalent to a bachelor's degree from an accredited college or university with major course in engineering, public administration, business administration, construction management, urban planning or related field. A master's degree in an applicable field is highly desirable.

Experience:

Six years of progressively responsible experience in public works operations, municipal administration, project or construction management, or related fields, including at least three years of supervisory and management experience over professional staff.

Knowledge of:~~Techniques used to develop maintenance programs and budgets.~~

- Local, state, and federal laws governing land development, public projects, public infrastructure, and assessment districts.
- Modern administrative principles and practices, including goal setting, program development, implementation, and evaluation.
- Principles and practices of municipal public works planning, maintenance, engineering, and operations.
- Principles and practices of effective employee supervision, including work planning, assignment, review, evaluation, and staff development.

- Materials, methods and techniques used in the construction, maintenance, and repair of public infrastructure, including streets, parks, drainage systems, stormwater systems, and traffic control devices.
- Applicable federal, state, and local laws, codes, regulations, and environmental compliance requirements.
- Budget development, financial analysis, cost control and procurement practices.
- Effective methods of representing the City to government agencies, developers, contractors, community groups, and professional and legislative organizations.

Ability ~~to~~to:

Plan, organize, and direct the activities ~~of the department.~~

- ~~Deal effectively with representatives from public and private agencies and the general public in coordinating activities~~ and ~~resolving problems~~operations of the Public Works Department.

- Develop and implement goals, objectives, policies, procedures, work standards, and ~~plans; coordinate~~internal controls.
- Interpret, apply, and ~~supervise contractor activities; perform engineering work expected~~ensure compliance with a wide range of ~~a registered civil engineer.~~ laws, regulations, policies, codes and standards.

- ~~Present~~Provide effective leadership and oversight of management, supervisory, professional, and technical personnel.
- Exercise sound judgement and make responsible decisions under pressure and within established deadlines.
- Prepare and present clear ~~and~~, concise ~~verbal~~, and ~~written~~accurate reports, proposals, and ~~recommendations.~~presentations.

~~Deal effectively with representatives of other departments.~~

~~Effectively direct the activities of subordinate employees.~~

- Conduct effective negotiations and represent the City in a wide variety of meetings, proceedings, and public forums.
- Build and maintain effective working relationships with City staff, elected officials, contractors, vendors, and the community.
- Demonstrate tact and good judgment in dealing with sensitive issues and situations.
- Communicate clearly and concisely, both orally and in writing.

Work Environment

Work is performed primarily in a standard office environment with frequent use of computers and other office equipment. This position also requires occasional fieldwork which may involve exposure to varying weather conditions, noise, dust, fumes, odors, uneven surfaces, construction hazards, or moving equipment. This position involves frequent interaction with elected officials, contractors, consultants, community groups, and members of the public, including individuals who may be upset or frustrated when discussing or interpreting policies and regulations.

The employee may be required to work evenings, weekends, holidays, and extended hours to meet City operational needs, respond to emergencies, or attend meetings. Field duties may require the use of personal protective equipment (PPE) such as hard hats, safety vests, eye protection, and hearing protection during construction site visits. The employee must be able to respond to emergency incidents or infrastructure failures outside of normal working hours.

Physical ~~Standards:~~Requirements

The physical standards described are representative of those that must be met ~~by employees to successfully~~to perform the essential functions of this class.~~-~~ Reasonable accommodations may be made to enable individuals with disabilities to perform the essential functions.

- ~~An employee is regularly required to sit~~ Sit, stand, and walk for ~~long~~extended periods ~~of time; talk or hear,~~in both office and field environments.
- Communicate effectively in person, ~~in meetings and~~ by telephone~~; use~~, virtually, and in meetings.
- Use hands and fingers to ~~handle, feel or~~ operate ~~standard~~computers, office equipment~~; and reach~~, and occasionally field tools used during site visits.
- Bend, stoop, kneel, climb, or crouch occasionally when accessing project areas or conducting site inspections.

- Lift, carry, or transport materials or equipment weighing up to 25 pounds on an occasional basis.
- Navigate active construction sites, uneven terrain, and areas with ~~hands and arms. The employee is frequently required~~potential exposure to~~, bend and twist to reach files, walk and stand. While performing duties, the employee is regularly required to use written~~ traffic, heavy equipment, vibration, loud noise, dust, or other environmental hazards while following appropriate safety protocols.
- Safely operate a motor vehicle and ~~oral~~ travel to various City or community locations.
- Maintain sufficient vision, hearing, and communication ~~skills; give public presentations; read and interpret complex data, information and documents; analyze and solve problems; use a computer to prepare reports; interact with City management, other governmental officials, contractors, vendors, employees and the public.~~abilities necessary to safely perform field and office duties.

~~Training and~~ ~~Experience:~~

~~Any combination equivalent to education and experience is likely to provide the required knowledge and abilities. A typical way to obtain the knowledge and abilities would be:~~

~~Education:~~ ~~The equivalent to a Bachelor's degree from an accredited college or university in Civil Engineering or a related field. A Masters degree in an applicable field is highly desirable.~~

~~Experience:~~ ~~A minimum of five years of full-time increasingly responsible professional civil engineering experience involving the design, construction and maintenance of public works facilities, including three years in a supervisory capacity.~~

~~Certification:~~ ~~Registration in the State of California as a Professional Civil Engineer is highly desirable. Registration in the State of California as Land Surveyor is desirable, if civil engineering license does not cover land surveying.~~

Licenses~~:~~, Certificates and Special Requirements

- Possession of a valid ~~Class C~~ California ~~Drivers' License,~~Class C driver's license and ~~Certificate~~proof of ~~Automobile Insurance for Personal Liability.~~ automobile liability insurance.

Equal Opportunity Statement

The City of Dublin is an equal opportunity employer committed to building a diverse and inclusive workforce. We encourage applications from all qualified individuals regardless of race, ethnicity, gender identity, sexual orientation, disability, age, religion or veteran status. Accommodations are available upon request during the selection process.

PARKS PLANNER

Date Adopted: July 17-, 2001

Date Revised: December 16, 2025

~~Title: Parks and Facilities Development Coordinator~~

FLSA: Exempt

General Purpose~~:~~

Under general supervision, plans, organizes, coordinates, and ~~integrates the~~implements programs and activities in support of capital improvement projects for City parks and community facilities~~, including performing complex analysis~~. Duties include reviewing plans, specifications, and technical documents; managing the work of ~~project costs and monitoring project progress.~~ outside consultants and contractors; performing complex cost and feasibility analysis, and monitoring the progress of multiple concurrent projects from concept through construction.

Distinguishing Characteristics~~:~~

~~With general supervision from the~~ The Parks ~~and Facilities Development Manager,~~Planner is a single-level professional classification responsible for ~~integrating a wide variety of functions, programs,~~coordinating complex projects involving parks, landscaped areas, and community facilities. The position integrates a broad range of technical functions and coordinates with multiple stakeholders, including consultants, contractors, and internal staff, engaged in the design, development, renovation and construction of ~~recreation, park and other~~ municipal ~~facilities.~~ amenities. Assignments include both landscape-focused and architectural/building-related project areas, such as facility renovations, building improvements, master planning, feasibility studies, and the enhancement of public spaces.

Supervision Received and Exercised

- Receives general supervision from the Capital Improvement Program (CIP) Manager.
- Provides project leadership and oversight to consultants, contractors, and may provide task-level guidance to internal staff. This classification is not typically assigned ongoing supervisory responsibilities.

Essential Duties and Responsibilities:

~~Under supervision, serves as project coordinator for capital improvement projects in the City. The incumbent is responsible for coordinating specific segments of assignments/projects that may include park improvements and expansion projects, development of improved and new community facilities, and key public facilities offering recreational, cultural and human services to the community.~~

~~Provides administrative and technical assistance to the Parks and Facilities Development Manager in defining user and community needs for capital improvements and developing strategies for implementation.~~

~~Works with contractors and consultants performing all types of construction management and inspection activities to ensure construction practices are in compliance with City standards. Directs and coordinates activities of project to ensure project progresses on schedule and within prescribed budget, modifies schedules or plans as required.~~

~~Assists in analyzing the feasibility of proposed capital improvement projects and makes appropriate recommendations to the Parks and Facilities Development Manager and other City departments regarding project viability.~~

~~Under the direct supervision of the Parks and Facilities Development Manager, prepares and supervises the preparation of specifications and bidding documents for the design, construction, renovation and landscaping of the City's parks, recreation and municipal facilities; drafts Requests for Proposals for consultant services required to develop and complete projects; solicits, reviews and recommends award of contracts; evaluates the work of contractors.~~

~~Maintains records and prepares a variety of reports. Responds to inquiries regarding the status of projects. Develops and disseminates informational materials.~~

~~Maintains current knowledge of new techniques in landscape architecture, planning, and design.~~

~~Advises City staff regarding the care and maintenance of landscape architectural projects and equipment.~~

~~May assist supervisor by planning work assignments and providing instructions to other employees.~~

The following duties are typical for this classification. The omission of specific statements of duties does not exclude them from the position if the work is similar, related, or a logical assignment ~~to this class~~.

~~Minimum Qualifications~~**:**

- Serve as project coordinator for parks, landscaping, and community facility capital improvement projects from concept through construction, including scope development, scheduling, budgeting, consultant selection, design review, and project closeout.
- Facilitate community engagement processes, including developing and implementing outreach strategies to ensure inclusive participation; lead public workshops and meetings; and present project updates to the Parks Commission, City Council, community groups and other stakeholders.
- Provide administrative and technical assistance to the CIP Manager, including conducting needs assessments and developing recommendations based on user and community input.

Coordinate with City departments ~~**Knowledge of:**~~

~~Principles, practices, techniques and methods of municipal buildings and facilities development including landscape architectural planning, design and maintenance.~~

~~Principles and practices of construction and maintenance methods, material and equipment.~~

~~Principles and practices of contract and fiscal administration in a public agency.~~

~~CEQA environmental process, statutes, regulations and internal standards as applied to public capital projects.~~

~~Modern principles and practices used in acquisition, master planning, designing, project management, and construction management of public capital improvements.~~

~~Computer software applications, including word processing, budgetary, project cost management and scheduling programs.~~

~~Public park, recreation, building and facilities systems, including but not limited to mechanical, plumbing and irrigation, electrical, security, communications and data, parking, public access, landscape planning, ADA and handicapped improvements.~~

~~Federal, state and local laws, regulations and court decisions applicable to assigned areas of responsibility.~~

~~Principles and practices of budgeting, purchasing and maintenance of public records.~~

~~Park and recreation facility design.~~

~~Research methods and analysis techniques.~~

~~Principles and practices of sound business communications.~~

~~Community outreach strategies.~~

~~Ability To:~~

- ~~Work in a team environment that includes City staff~~ and outside agencies in the development of master planning documents and feasibility studies.

- Oversee and evaluate the work of consultants and contractors involved in design, construction management, and inspection to ensure compliance with City standards, contract requirements, and project objectives.

- ~~Establish~~Select, negotiate, and administer consultant and contractor agreements; prepare and manage amendments, task orders, and change orders; and evaluate performance.
- Collaborate with City staff in reviewing development plans and park development agreement documents associated with future public facilities.
- Evaluate the feasibility and cost-effectiveness of proposed capital improvement projects and make recommendations to the CIP Manager and other departments.
- Prepare, submit, and administer grant applications and manage grant-funded projects, including tracking deliverables, compliance monitoring, reporting, and documentation with funding requirements.
- Maintain current knowledge of industry standards, regulations, and best practices related to park planning, community facility development, public project delivery, environmental requirements, and design/construction methods.
- Prepare and deliver clear and comprehensive written and oral reports, staff presentations, and technical documents.

Build and maintain effective working relationships with ~~management, subordinates,~~ co-workers, ~~consultants, contractors, representatives of other agencies, the general public, using customer service and public relations techniques.~~

~~Express ideas effectively in comprehensive written and oral presentations.~~

~~Exercise sound judgment within established programs and procedural guidelines.~~

~~Manage multiple projects simultaneously and be sensitive to deadlines and changing priorities.~~

~~Establish and maintain the necessary record keeping systems for management of facility and park development program.~~

~~Prepare, review and interpret designs, plans and specifications for compliance with current standards, law, codes and regulations for solutions to problems, cost estimating and constructability.~~

~~**Physical Standards:**~~

~~The physical standards described are representative of those that must be met by employees to successfully perform the essential functions of this class. Reasonable accommodations may be made to enable individuals with disabilities to perform the essential functions.~~

- ~~An employee is regularly required to sit for long periods of time; talk or hear, in person, in meetings and by telephone; use hands and fingers to handle, feel or operate standard office equipment; and reach with hands and arms. The employee is frequently required to, bend and twist to reach files, walk and stand. While performing duties, the employee is regularly required to use written and oral communication skills; read and interpret complex data, information and documents; operate an automobile to visit project site and move across rough terrain and bridge scaffolding to review construction sites prior to final completion; analyze and solve problems; interact with City management, other governmental~~other City staff, elected officials, contractors, ~~vendors, employees and the public~~consultants, community partners, and the public, using principles of effective communication and customer service.
- Perform other duties as assigned.

Minimum Qualifications

~~**Training and Experience:**~~

Any ~~equivalent to~~ of education and experience ~~is~~ that would likely ~~to~~ provide the required knowledge and abilities~~.~~ in qualifying. A typical way to obtain the knowledge and abilities would be:

Education: ~~Graduation~~

Equivalent to graduation from an accredited college or university with a bachelor's degree in park planning and design, landscape architecture, urban planning, public administration, or a closely related field. A ~~Master's~~master's degree is desirable.

Experience: ~~Two~~

Five years of progressively responsible experience, preferably in a public agency ~~with~~, involving direct ~~project experience managing~~ responsibility for the planning, design, or development of public facilities. Experience in landscape architecture and/or park and community facility planning is desirable.

Knowledge of:

- Principles, practices, and methods of planning, designing, and developing municipal parks, landscaped areas, community facilities, and related public improvements, including architectural, structural, mechanical, electrical, plumbing, irrigation, accessibility, and site design components.
- Construction and maintenance principles, methods, materials, and equipment used in public works and facility development.
- Principles and practices of contract administration, budgeting, fiscal tracking, project accounting, and recordkeeping.
- CEQA process, statutes, regulations, and related environmental requirements applicable to capital projects.
- Federal, state, and local laws, regulations, and court decisions related to assigned responsibility.
- Principles and practices of project management, community engagement, and public communication.
- Grant development, application, administration, and reporting requirements.
- Modern software applications related to project management, budgeting, GIS mapping, CAD or design review, and document management.

Ability to:

- Review, analyze, and interpret technical reports, plans, development agreements, master planning documents, and calculations, and provide clear and actionable recommendations.
- Lead and coordinate the work ~~is desired.~~ of consultants, contractors, and multidisciplinary project teams.

- Prepare and deliver professional written and oral presentations to commissions, elected bodies, and the public.
- Manage multiple projects simultaneously while meeting deadlines and adjusting to changing priorities.

- Build and maintain effective working relationships with elected officials, staff, contractors, consultants, and community members.
- Exercise sound judgment within established procedures and professional standards.
- Prepare, review, and interpret plans, specifications, and design documents to ensure compliance with standards, codes, and regulations, and to evaluate constructability and cost impacts.
- Maintain accurate records and documentation for project development, reporting, and implementation.
- Provide excellent customer service when interacting with staff, consultants, project partners, and the public.

Work Environment

Work is performed primarily in a standard office setting with frequent use of computers and other office equipment. The position also requires occasional fieldwork which may involve exposure to varying weather conditions, noise, dust, fumes, odors, uneven surfaces, construction hazards, or moving equipment. Employees may interact with contractors, consultants, and members of the public, including individuals who may be upset or frustrated when discussing or interpreting policies and regulations. The employee may be required to work evenings, weekends, and/or extending hours to meet City operational needs or attend meetings. Field duties may require the use of personal protective equipment (PPE) such as hard hats, safety vests, eye protection, and hearing protection during construction site visits.

Physical Requirements

The physical standards described are representative of those that must be met to perform the essential functions of this position. Reasonable accommodations may be made to enable individuals with disabilities to perform the essential functions.

- Sit, stand, and walk for extended periods while performing both office and field duties.
- Communicate effectively in person, by telephone, virtually, and in meetings.
- Use hands and fingers to operate computers, office equipment, and basic field tools; reach with hands and arms as required.
- Bend, stoop, kneel, climb, or crouch occasionally when accessing project areas or conducting site inspections.
- Lift, carry or transport materials or equipment weighing up to 25 pounds on an occasional basis.
- Safely operate a motor vehicle and travel to various City or community locations.
- Maintain sufficient vision, hearing, and communication abilities necessary to safely perform field and office duties, sometimes in environments with moderate noise or distractions.

Licenses~~:~~, Certificates~~:~~ and Special Requirements~~:~~

- Possession of a valid California Class C ~~drivers'~~ drivers' license ~~and Certificate of Automobile Insurance for Personal Liability.~~ and proof of automobile liability insurance.

- ~~Registered~~Registration as a Landscape Architect in State of California is desirable.

Equal Opportunity Statement

The City of Dublin is an Equal Opportunity Employer committed to building a diverse and inclusive workforce. We encourage applications from all qualified individuals regardless of race, ethnicity, gender identity, sexual orientation, disability, age, religion, or veteran status. Accommodations are available upon request during the selection process.

Agenda Item 8.1

STAFF REPORT
CITY COUNCIL

DATE: **December 16, 2025**

TO: Honorable Mayor and City Councilmembers

FROM: Colleen Tribby, City Manager

SUBJECT: Presentation of the Outdoor Flag Display Policy
Prepared by: Jordan Foss, Senior Management Analyst

EXECUTIVE SUMMARY:

The City Council will receive a presentation on the City of Dublin's Outdoor Flag Display Policy, established by City Council Resolution No. 56-19 on June 4, 2019. The policy provides standards and procedures for the display of the United States Flag, the California State Flag, the City of Dublin Flag, and any commemorative flags authorized by the City Council. This presentation also summarizes the City's operating practices for lowering flags to half-staff.

STAFF RECOMMENDATION:

Receive the presentation.

FINANCIAL IMPACT:

No financial impact with receiving the presentation.

DESCRIPTION:

During Item 9 of the September 16, 2025 meeting, the City Council requested an informational item be brought back to the City Council on the City's Outdoor Flag Display Policy, and practices for lowering the flags to half-staff.

Background
On June 4, 2019, the City Council adopted Resolution No. 56-19, establishing the City's Outdoor Flag Display Policy. The policy governs how flags are displayed at City facilities, including the United States Flag, the California State Flag, and the City of Dublin Flag. It also provides standards for the occasional display of commemorative flags at the Dublin Civic Center, as approved by the City Council.

The City of Dublin displays outdoor flags at the following City facilities and parks:

- Civic Center

- Corporation Yard
- Don Biddle Community Park
- Dublin Sports Grounds
- Fallon Sports Park
- Fire Stations 16, 17, and 18
- Heritage Park and Museums (only used on occasion)
- Public Safety Complex (Fire Administration and Police Services have separate poles)
- Senior Center
- Shannon Community Center
- The Wave Waterpark and Aquatic Center

Policy Overview
The Outdoor Flag Display Policy (Attachment 1) outlines the following key provisions:

Display Standards
- Flags shall be displayed in accordance with federal and state statutes, including Title 4, Chapter 1 of the U.S. Code and California Government Code Sections 430–439.
- The United States Flag shall always be flown in the position of highest honor, either alone or alongside the California and City of Dublin flags.
- Flags may be flown 24 hours a day if properly illuminated during darkness and may be displayed in all weather conditions if constructed of all-weather material.

Commemorative Flags
- Commemorative flags may only be displayed if authorized by the City Council at a duly noticed meeting.
- Requests to display commemorative flags must be made by a member of the City Council.
- Such flags may be flown for a reasonable period, not to exceed 31 days, and only at the Dublin Civic Center.

Operating Practices For Lowering Flags To Half-Staff
In addition to the adopted policy, City staff follow established operating practices for lowering flags to half-staff in observance of federal or state orders of mourning. The City follows the United States Flag Code (Title 4, U.S. Code, Chapter 1), which provides guidelines for displaying and caring for the American flag, including when it should be flown at half-staff.

Additionally, the City honors established annual federal days of recognition, including:
- National Firefighters Memorial Day – May 4
- Peace Officers Memorial Day – May 15
- Memorial Day – last Monday in May
- Patriot Day – September 11
- Korean War Veterans Armistice Day – July 27
- Pearl Harbor Remembrance Day – December 7

Furthermore, the City also honors the death of national or state leaders as outlined in the US

Flag Code, such as:

- The President or former President – 30 days from the date of death.
- Upon the death of the Vice President, Chief Justice, or Speaker of the House – 10 days from the date of death.
- Upon the death of an Associate Justice of the Supreme Court, a Cabinet member, a U.S. Senator, Representative, or Territorial Delegate, or a Governor – from the day of death until interment.
- Upon Presidential proclamation or gubernatorial order for other tragic events or the death of public servants or military personnel.

These observances serve as a symbol of mourning and respect, and the City follows official notifications and/or the US Flag Code to ensure the flag is displayed in accordance with protocol.

The City's practice for lowering the flag to half-staff is as follows:

- The City's Communications Manager receives notifications through a flag status alert service that tracks proclamations issued by the President of the United States, the Governor of California, and other designated authorities.
- Upon receiving such notification, the Communications Manager notifies the appropriate maintenance staff, as well as the City Manager, of the order to lower flags.
- The Communications Manager publishes a News Flash on the City website about the flag lowering. The News Flash stays public until the flag is raised.
- City maintenance staff promptly lower the flags at the Dublin Civic Center and other City facilities and parks to half-staff in accordance with the guidance provided in the alert.
    - Flags are lowered to half-staff by Alameda County Fire Department at the three City Fire Stations and the Fire Administration building at the Public Safety Complex.
- Flags remain at half-staff for the duration specified in the official proclamation, after which maintenance staff return them to full staff.
- This process ensures the City's compliance with federal and state protocols and maintains uniform observance across City facilities.

STRATEGIC PLAN INITIATIVE:

None.

NOTICING REQUIREMENTS/PUBLIC OUTREACH:

The City Council Agenda was posted.

ATTACHMENTS:

1) Resolution No. 56-19 – Establishing the City of Dublin Outdoor Flag Display Policy
2) US Flag Code (4. U.S. Code §7)

RESOLUTION NO. 56 – 19

A RESOLUTION OF THE CITY COUNCIL OF THE CITY OF DUBLIN

* * * * * * * * * * *

ESTABLISHING THE CITY OF DUBLIN OUTDOOR FLAG DISPLAY POLICY

WHEREAS, the City of Dublin displays the United States Flag, the California State Flag, and the City of Dublin Flag at the Dublin Civic Center; and

WHEREAS, the City of Dublin does not have a policy regarding the display of such flags or the display of any commemorative flags; and

WHEREAS, at its May 21, 2019 meeting, the City Council directed Staff to bring a flag display policy for City Council consideration; and

WHEREAS, the City Council desires to establish a policy that provides guidance and standards for the outdoor display of flags at City facilities, including commemorative flags other than the United States, California, and City flags.

NOW, THEREFORE BE IT RESOLVED that the City Council of the City of Dublin hereby adopts the Outdoor Flag Display Policy attached hereto as **Exhibit A**.

PASSED, APPROVED AND ADOPTED this 4th day of June 2019, by the following vote:

AYES: Councilmembers Goel, Hernandez, Josey, Kumagai, and Mayor Haubert

NOES:

ABSENT:

ABSTAIN:

Mayor

ATTEST:

City Clerk

CITY OF DUBLIN

OUTDOOR FLAG DISPLAY POLICY

Background:

The Dublin City Council desires to establish a policy regarding: (1) the outdoor display of the United States Flag, the California State Flag, and the City of Dublin Flag at City facilities; and (2) the outdoor display of commemorative flags at the Dublin Civic Center.

In adopting this policy, the City Council declares that the City of Dublin's flagpoles are not intended to serve as a forum for free expression of the public, but rather for the display of Federal, State, and City Flags, and any commemorative flag as may be authorized by the City Council as an expression of the City Council's official sentiments.

Purpose:

The purpose of this policy is to provide procedural guidance for the outdoor display of flags at City facilities. Nothing in this policy is intended to control the City's indoor display of flags, including commemorative flags, within City facilities.

Policy:

I. Standards

Flags shall be displayed in accordance with Federal and State statutes, including, but not limited to, Title 4, Chapter 1 of the United States Code and Sections 430 through 439 of the California Government Code, and this policy.

II. Procedure

A. United States Flag, California State Flag, and City of Dublin Flag

1. No other flag shall be placed above the United States Flag and no other flag shall be larger than the United States Flag. Other flags may be flown at the same height and in the same size, in accordance with this policy. Where both the United State Flag and the California State Flags are flown, they shall be of the same size.

2. Flags should be hoisted briskly and lowered ceremoniously. The United States Flag should be hoisted first and lowered last.

3. Flags shall be displayed during operating hours on all days on which the City is open for business, and on national and state holidays. Flags may be displayed twenty-four (24) hours a day as long as they are illuminated during darkness.

4. Flags shall not be displayed during inclement weather. However, all-weather flags may be displayed twenty-four (24) hours a day as long as they are illuminated during darkness.

5. When flags are displayed on a single pole, the order from top to bottom shall be: the United States Flag, the California State Flag, and if displayed, the City of Dublin Flag.

6. When the flags are flown from adjacent flag poles, the United States Flag shall be flown at the highest point of honor, which is the furthest point to the left from the standpoint of the observer ("the flag's right"). The California State Flag shall be placed in the second position of honor. The City of Dublin Flag, if displayed, shall be placed in the third position of honor.

7. The United States Flag, the State of California Flag and the City of Dublin Flag shall be flown at the Dublin Civic Center.

B. Commemorative Flags

1. The City's flagpoles are not intended to serve as a forum for free expression by the public. The City shall display commemorative flags only if authorized by the City Council as an expression of the City's official sentiments. Any such authorization shall be given at a duly noticed meeting of the City Council.

   (a) The City Council shall only consider a request to display a commemorative flag if the request is made by a member of the Dublin City Council.

2. Commemorative flags shall be displayed for a period of time that is reasonable or customary for the subject that is to be commemorated, but no longer than thirty-one (31) continuous days.

3. Commemorative flags shall be displayed exclusively at the Dublin Civic Center. Such flags may be displayed on the Civic Center flag poles or on one or more buildings at the Civic Center.

4. Commemorative flags displayed on the Dublin Civic Center flagpoles shall be displayed in the last position of honor beneath the City of Dublin Flag, unless otherwise directed by the City Council and to the extent such display does not conflict with federal law, state law, or this policy.

4 USC 7: Position and manner of display
Text contains those laws in effect on November 6, 2025

From Title 4-FLAG AND SEAL, SEAT OF GOVERNMENT, AND THE STATES
CHAPTER 1-THE FLAG
Jump To:
Source Credit
Miscellaneous
Amendments
Effective Date
Executive Documents

§7. Position and manner of display

The flag, when carried in a procession with another flag or flags, should be either on the marching right; that is, the flag's own right, or, if there is a line of other flags, in front of the center of that line.

(a) The flag should not be displayed on a float in a parade except from a staff, or as provided in subsection (i) of this section.

(b) The flag should not be draped over the hood, top, sides, or back of a vehicle or of a railroad train or a boat. When the flag is displayed on a motorcar, the staff shall be fixed firmly to the chassis or clamped to the right fender.

(c) No other flag or pennant should be placed above or, if on the same level, to the right of the flag of the United States of America, except during church services conducted by naval chaplains at sea, when the church pennant may be flown above the flag during church services for the personnel of the Navy. No person shall display the flag of the United Nations or any other national or international flag equal, above, or in a position of superior prominence or honor to, or in place of, the flag of the United States at any place within the United States or any Territory or possession thereof: *Provided*, That nothing in this section shall make unlawful the continuance of the practice heretofore followed of displaying the flag of the United Nations in a position of superior prominence or honor, and other national flags in positions of equal prominence or honor, with that of the flag of the United States at the headquarters of the United Nations.

(d) The flag of the United States of America, when it is displayed with another flag against a wall from crossed staffs, should be on the right, the flag's own right, and its staff should be in front of the staff of the other flag.

(e) The flag of the United States of America should be at the center and at the highest point of the group when a number of flags of States or localities or pennants of societies are grouped and displayed from staffs.

(f) When flags of States, cities, or localities, or pennants of societies are flown on the same halyard with the flag of the United States, the latter should always be at the peak. When the flags are flown from adjacent staffs, the flag of the United States should be hoisted first and lowered last. No such flag or pennant may be placed above the flag of the United States or to the United States flag's right.

(g) When flags of two or more nations are displayed, they are to be flown from separate staffs of the same height. The flags should be of approximately equal size. International usage forbids the display of the flag of one nation above that of another nation in time of peace.

(h) When the flag of the United States is displayed from a staff projecting horizontally or at an angle from the window sill, balcony, or front of a building, the union of the flag should be placed at the peak of the staff unless the flag is at half-staff. When the flag is suspended over a sidewalk from a rope extending from a house to a pole at the edge of the sidewalk, the flag should be hoisted out, union first, from the building.

(i) When displayed either horizontally or vertically against a wall, the union should be uppermost and to the flag's own right, that is, to the observer's left. When displayed in a window, the flag should be displayed in the same way, with the union or blue field to the left of the observer in the street.

(j) When the flag is displayed over the middle of the street, it should be suspended vertically with the union to the north in an east and west street or to the east in a north and south street.

(k) When used on a speaker's platform, the flag, if displayed flat, should be displayed above and behind the speaker. When displayed from a staff in a church or public auditorium, the flag of the United States of America should hold the position of superior prominence, in advance of the audience, and in the position of honor at the clergyman's or speaker's right as he faces the audience. Any other flag so displayed should be placed on the left of the clergyman or speaker or to the right of the audience.

(l) The flag should form a distinctive feature of the ceremony of unveiling a statue or monument, but it should never be used as the covering for the statue or monument.

(m) The flag, when flown at half-staff, should be first hoisted to the peak for an instant and then lowered to the half-staff position. The flag should be again raised to the peak before it is lowered for the day. On Memorial Day the flag should be displayed at half-staff until noon only, then raised to the top of the staff. By order of the President, the flag shall be flown at half-staff upon the death of principal figures of the United States Government and the Governor of a State, territory, or possession, as a mark of respect to their memory. In the event of the death of other officials or foreign dignitaries, the flag is to be displayed at half-staff according to Presidential instructions or orders, or in

accordance with recognized customs or practices not inconsistent with law. In the event of the death of a present or former official of the government of any State, territory, or possession of the United States, the death of a member of the Armed Forces from any State, territory, or possession who dies while serving on active duty, or the death of a first responder working in any State, territory, or possession who dies while serving in the line of duty, the Governor of that State, territory, or possession may proclaim that the National flag shall be flown at half-staff, and the same authority is provided to the Mayor of the District of Columbia with respect to present or former officials of the District of Columbia, members of the Armed Forces from the District of Columbia, and first responders working in the District of Columbia. When the Governor of a State, territory, or possession, or the Mayor of the District of Columbia, issues a proclamation under the preceding sentence that the National flag be flown at half-staff in that State, territory, or possession or in the District of Columbia because of the death of a member of the Armed Forces, the National flag flown at any Federal installation or facility in the area covered by that proclamation shall be flown at half-staff consistent with that proclamation. The flag shall be flown at half-staff 30 days from the death of the President or a former President; 10 days from the day of death of the Vice President, the Chief Justice or a retired Chief Justice of the United States, or the Speaker of the House of Representatives; from the day of death until interment of an Associate Justice of the Supreme Court, a Secretary of an executive or military department, a former Vice President, or the Governor of a State, territory, or possession; and on the day of death and the following day for a Member of Congress. The flag shall be flown at half-staff on Peace Officers Memorial Day, unless that day is also Armed Forces Day. As used in this subsection-

(1) the term "half-staff" means the position of the flag when it is one-half the distance between the top and bottom of the staff;

(2) the term "executive or military department" means any agency listed under sections 101 and 102 of title 5;

(3) the term "Member of Congress" means a Senator, a Representative, a Delegate, or the Resident Commissioner from Puerto Rico; and

(4) the term "first responder" means a "public safety officer" as defined in section 1204 of title I of the Omnibus Crime Control and Safe Streets Act of 1968 (34 U.S.C. 10284).

(n) When the flag is used to cover a casket, it should be so placed that the union is at the head and over the left shoulder. The flag should not be lowered into the grave or allowed to touch the ground.

(o) When the flag is suspended across a corridor or lobby in a building with only one main entrance, it should be suspended vertically with the union of the flag to the observer's left upon entering. If the building has more than one main entrance, the flag should be suspended vertically near the center of the corridor or lobby with the union to the north, when entrances are to the east and west or to the east when entrances are to the north and south. If there are entrances in more than two directions, the union should be to the east.

(Added Pub. L. 105–225, §2(a), Aug. 12, 1998, 112 Stat. 1495 ; amended Pub. L. 110–41, §3, June 29, 2007, 121 Stat. 233 ; Pub. L. 115–123, div. A, §10102(a), (b), Feb. 9, 2018, 132 Stat. 64 .)

Historical and Revision Notes

Revised Section	*Source (U.S. Code)*	*Source (Statutes at Large)*
7	36:175.	June 22, 1942, ch. 435, §3, 56 Stat. 378 ; Dec. 22, 1942, ch. 806, §3, 56 Stat. 1075 ; July 9, 1953, ch. 183, 67 Stat. 142 ; July 7, 1976, Pub. L. 94–344, (6)–(11), 90 Stat. 811 ; Sept. 13, 1994, Pub. L. 103–322, title XXXII, §320922(b), 108 Stat. 2131 .

Editorial Notes

Amendments

2018-Subsec. (m). Pub. L. 115–123, §10102(a), in sixth sentence of introductory provisions, substituted "possession of the United States," for "possession of the United States or" and "former officials of the District of Columbia," for "former officials of the District of Columbia and" and inserted "or the death of a first responder working in any State, territory, or possession who dies while serving in the line of duty," after "while serving on active duty," and ", and first responders working in the District of Columbia" before the period.

Subsec. (m)(2). Pub. L. 115–123, §10102(b)(1), substituted a semicolon for ", United States Code; and".

Subsec. (m)(4). Pub. L. 115–123, §10102(b)(2), (3), added par. (4).

2007-Subsec. (m). Pub. L. 110–41, in sixth sentence, inserted "or the death of a member of the Armed Forces from any State, territory, or possession who dies while serving on active duty" after "present or former official of the government of any State, territory, or possession of the United States" and substituted ", and the same authority is provided to the Mayor of the District of Columbia with respect to present or former officials of the District of Columbia and members of the Armed Forces from the District

of Columbia. When the Governor of a State, territory, or possession, or the Mayor of the District of Columbia, issues a proclamation under the preceding sentence that the National flag be flown at half-staff in that State, territory, or possession or in the District of Columbia because of the death of a member of the Armed Forces, the National flag flown at any Federal installation or facility in the area covered by that proclamation shall be flown at half-staff consistent with that proclamation." for period at end.

Statutory Notes and Related Subsidiaries

Effective Date of 2018 Amendment

Pub. L. 115–123, div. A, §10102(c), Feb. 9, 2018, 132 Stat. 64 , provided that: "The amendments made by this section [amending this section] shall apply with respect to deaths of first responders occurring on or after the date of the enactment of this Act [Feb. 9, 2018]."

Finding

Pub. L. 110–41, §2, June 29, 2007, 121 Stat. 233 , provided that: "Congress finds that members of the Armed Forces of the United States defend the freedom and security of the United States."

Executive Documents

Proc. No. 3044. Display of Flag at Half-Staff Upon Death of Certain Officials and Former Officials

Proc. No. 3044, Mar. 1, 1954, 19 F.R. 1235, as amended by Proc. No. 3948, Dec. 12, 1969, 34 F.R. 19699, provided:

WHEREAS it is appropriate that the flag of the United States of America be flown at half-staff on Federal buildings, grounds, and facilities upon the death of principal officials and former officials of the Government of the United States and the Governors of the States, Territories, and possessions of the United States as a mark of respect to their memory; and

WHEREAS it is desirable that rules be prescribed for the uniform observance of this mark of respect by all executive departments and agencies of the Government, and as a guide to the people of the Nation generally on such occasions:

NOW, THEREFORE, I, DWIGHT D. EISENHOWER, President of the United States of America and Commander in Chief of the armed forces of the United States, do hereby prescribe and proclaim the following rules with respect to the display of the flag of the United States of America at half-staff upon the death of the officials hereinafter designated:

1. The flag of the United States shall be flown at half-staff on all buildings, grounds, and naval vessels of the Federal Government in the District of Columbia and throughout the United States and its Territories and possessions for the period indicated upon the death of any of the following-designated officials or former officials of the United States:

(a) The President or a former President: for thirty days from the day of death.

The flag shall also be flown at half-staff for such period at all United States embassies, legations, and other facilities abroad, including all military facilities and naval vessels and stations.

(b) The Vice President, the Chief Justice or a retired Chief Justice of the United States, or the Speaker of the House of Representatives: for ten days from the day of death.

(c) An Associate Justice of the Supreme Court, a member of the Cabinet, a former Vice President, the President pro tempore of the Senate, the Majority Leader of the Senate, the Minority Leader of the Senate, the Majority Leader of the House of Representatives, or the Minority Leader of the House of Representatives: from the day of death until interment.

2. The flag of the United States shall be flown at half-staff on all buildings, grounds, and naval vessels of the Federal Government in the metropolitan area of the District of Columbia on the day of death and on the following day upon the death of a United States Senator, Representative, Territorial Delegate, or the Resident Commissioner from the Commonwealth of Puerto Rico, and it shall also be flown at half-staff on all buildings, grounds, and naval vessels of the Federal Government in the State, Congressional District, Territory, or Commonwealth of such Senator, Representative, Delegate, or Commissioner, respectively, from the day of death until interment.

3. The flag of the United States shall be flown at half-staff on all buildings and grounds of the Federal Government in a State, Territory, or possession of the United States upon the death of the Governor of such State, Territory, or possession from the day of death until interment.

4. In the event of the death of other officials, former officials, or foreign dignitaries, the flag of the United States shall be displayed at half-staff in accordance with such orders or instructions as may be issued by or at the direction of the President, or in accordance with recognized customs or practices not inconsistent with law.

5. The heads of the several departments and agencies of the Government may direct that the flag of the United States be flown at half-staff on buildings, grounds, or naval vessels under their jurisdiction on occasions other than those specified herein which they consider proper, and that suitable military honors be rendered as appropriate.

IN WITNESS WHEREOF, I have hereunto set my hand and caused the Seal of the United States of America to be affixed.

DONE at the City of Washington this 1st day of March in the year of our Lord nineteen hundred and fifty-four, and of the Independence of the United States of America the one hundred and seventy-eighth.

[SEAL]

DWIGHT D. EISENHOWER.

Outdoor Flag Display Policy

December 16, 2025



DUBLIN
CALIFORNIA

Background

- June 4, 2019 – City Council adopted Resolution No. 56-19, establishing the Outdoor Flag Display Policy.
- Policy governs how flags are displayed, including the:
  - United States Flag
  - California State Flag
  - City of Dublin Flag
  - Commemorative Flags (occasional display)

Background, 2

- The City displays outdoor flags at the following locations:
  - Civic Center
  - Corporation Yard
  - Don Biddle Community Park
  - Dublin Sports Grounds
  - Fallon Sports Park
  - Fire Stations 16, 17, 18
  - Heritage Park and Museums (on occasion)
  - Public Safety Complex
  - Senior Center
  - Shannon Community Center
  - The Wave Waterpark and Aquatic Center



Policy Overview

- The Outdoor Flag Display Policy outlines key provisions:
  - **Display Standards**
    - Displayed according to federal and state statutes.
    - US Flag always flown in highest honor.
    - Flown 24 hours a day if illuminated correctly.
  - **Commemorative Flags**
    - Must be authorized by City Council at a noticed meeting.
    - Flown for a reasonable period, not to exceed 31 days.
    - Requests to display must be made by City Council member.

Operating Practices for Lowering Flags

- The City follows the US Flag Code (Title 4, US Code, Chapter 1), which provides guidelines for:
  - Displaying properly at half-staff.
  - Caring for the American flag.
  - When the flag should be flown at half-staff.
- Presidential or Gubernatorial proclamation or announcement.
- Tri-Valley cities follow very similar process as Dublin.



Operating Practices for Lowering Flags, 2

- Established annual federal days of recognition:
  - **May 4** – National Firefighters Memorial Day
  - **May 15** – Peace Officers Memorial Day
  - **Last Monday in May** – Memorial Day
  - **July 27** – Korean War Veterans Armistice Day
  - **September 11** – Patriot Day
  - **December 7** – Pearl Harbor Remembrance Day



Operating Practices for Lowering Flags, 3

- Honoring the death of national or state leaders as outlined in the US Flag Code.
  - President or former President – **30 days**
  - Vice President, Chief Justice, Speaker of the House – **10 days**
  - Former Vice President, Associate Justice of Supreme Court, Cabinet member, US Senator, Representative, Territorial Delegate, Governor – **Until internment**
  - Presidential proclamation or gubernatorial order for tragic events or death of public servants or military personnel

Operating Practices for Lowering Flags, 4

- City Practice:
  1. Receive notification from flag status alert service.
  2. Notify Public Works maintenance staff and City Manager of the order.
  3. News Flash published about flags being at half-staff.
  4. Maintenance staff promptly lower flags at all facilities in accordance with order.
  5. Flags remain at half-staff for duration of specified order.
  6. Maintenance staff return to full staff in compliance with order.



Recommendation

- Receive the presentation.

- Questions?

DUBLIN
CALIFORNIA

STAFF REPORT
CITY COUNCIL

DATE: **December 16, 2025**

TO: Honorable Mayor and City Councilmembers

FROM: Colleen Tribby, City Manager

SUBJECT: Dublin Centre Neighborhood Park – Conceptual Design
Prepared by: Rosemary Alex, Parks and Facilities Development Coordinator

EXECUTIVE SUMMARY:

The City Council will consider the conceptual design for the 2.01-acre Dublin Centre neighborhood park.

STAFF RECOMMENDATION:

Receive the presentation and approve the conceptual design for the Dublin Centre neighborhood park.

FINANCIAL IMPACT:

The Developer will bear all costs associated with the agreement, with the park being developed in accordance with the City's requirement for land dedication and park improvement. The Developer will be granted fee credits in the Neighborhood Park Improvement Fee category under the Public Facilities Fee Program.

DESCRIPTION:

The Dublin Centre housing and retail development (formerly called SCS Dublin) is located north of Dublin Boulevard between Tassajara Road and Brannigan Street and extends to the north of Gleason Drive. The Developer is working with the City to facilitate the design and construction of a new 2.01-acre public park within the development, shown in Figure 1, in accordance with the Park Improvement Agreement approved by the City Council on June 17, 2025. A concept plan for the park is provided as Attachment 2.

Figure 1. Park Location



Community Input Process

The Community Input Process for the park design included collecting feedback from the community (the Listening Phase), developing three conceptual plans for the park (the Interpretation Phase), adjusting the community-preferred concept plan, and receiving recommendations from the Parks and Community Services Commission (the Refining Phase). The Community Input Process concludes upon approval of the concept plan by the City Council. The public outreach process resulted in 660 participants who provided verbal and written feedback regarding their preferences for the parks.

Listening Phase

In early August 2025, Staff provided direct mail communications to the neighborhoods surrounding the park, as well as emails to a Parks and Community Services Department distribution list to receive community input. The communications included a link to a survey. As a result of the public outreach, the City received 402 responses to the survey. Survey results are provided in Attachment 1.

Interpretation Phase

After the Listening Phase, the consultant team analyzed the feedback received from the survey and developed three design concepts for the park. The design concepts were entitled The Promenade, Touch the Earth, and Wonder. The second engagement with the public occurred during the City's Splatter event on September 13, 2025, where 258 community members visited the project booth that presented the three design concepts.

At the conclusion of Interpretation Phase, 127 votes were received that favored the Wonder design concept, while the design concepts Touch the Earth and The Promenade received 79 and 52 votes, respectively. Features that received positive feedback included trees with flowers/seasonal color, grassy mounds and hammocks, open turf, and a playground, with swings and monkey bars in the play area.

Refining Phase
Staff, the Developer, and the design team, Roach and Campbell, further refined the design for the Wonder concept based upon the public input and the concept plan cost estimates. To stay within the agreed-upon project budget of $1,834,591, the Wonder design was refined to include large areas where turfgrass, shrubs, and trees were removed or reduced in size, and replaced with large areas of wood mulch. Subsequently, the Developer offered to provide an additional project contribution of $158,335 to fund reverting the large wood mulch areas back to areas that include either shrubs or turf, larger sized trees, and the irrigation system needed to support this landscape.

The Wonder concept plan, as presented in Attachment 2, includes the following amenities:

- Reservable picnic area with shade elements and BBQ
- Combined playground for ages 2 to 5 years and 5 to 12 years
- Relaxation area with hammocks
- Grass area for free play
- Trees for shade and seasonal color
- Interior pathways for circulation

Bordering the park on the east side is a 12-foot-wide Class I Bikeway and pedestrian path lined with trees that will also include a bike repair station as well as bike racks. These adjacent amenities add to the experience of the park site.

Parks and Community Services Commission Feedback
On November 17, 2025, the Parks and Community Services Commission recommended approval of the Wonder concept plan with a few requested alterations such as more barbecues. In reviewing the overall space this site offers, Staff believes the current plan provides sufficient barbecues, picnic tables, and shade on the most northern parcel and is well suited to serve the immediate residents' needs. Therefore, Staff does not recommend additional barbecues.

The Commission also expressed interest in additional flowering tree species. Staff will further review the selection of tree species to ensure that flowering varieties are included, that they align with trees selected for the overall development, and that they are suitable for the local climate and attract pollinators.

The Commission further expressed some concern regarding perceived conflicts with pedestrians, bicyclists and e-bikes on the proposed Class I multi-use path proposed along the east side of the park and fully separated from vehicle traffic. However, this Class I path is designed to the standards of the Caltrans Highway Design Manual and includes a 12-foot paved trail and two-foot-wide shoulders that are designed to accommodate pedestrians, bicycles, and e-bikes. Additionally, a parallel Class IV separated bikeway will be constructed approximately 300 feet to the west of the park along Tassajara Road, to provide an alternative, dedicated facility for cyclists. The location of the Class I and Class IV paths are consistent with the City's adopted Bicycle and Pedestrian Plan. The City Council also recently adopted Ordinance No. 06-25 establishing local regulations and enforcement tools for e-bikes to reduce potential conflicts between pedestrians and traditional bicycles. Together, the Class I shared-

use path and the parallel Class IV bikeway help ensure that safe facilities are available for all modes of transportation.

Finally, the Commission expressed interest in pedestrian safety at the intersections along the linear pathway. The pedestrian crossings at each street intersection along the linear pathway are designed to City standards. The intersection at Finnian Way, which connects the retail parcels to the south boundary of the park, will have a flashing beacon and crosswalk. The other intersections along the linear pathway at the neighborhood streets include crosswalks that conform to City standards.

STRATEGIC PLAN INITIATIVE:

None.

NOTICING REQUIREMENTS/PUBLIC OUTREACH:

The City Council Agenda was posted and emailed to the individuals who participated in the public meetings.

ATTACHMENTS:

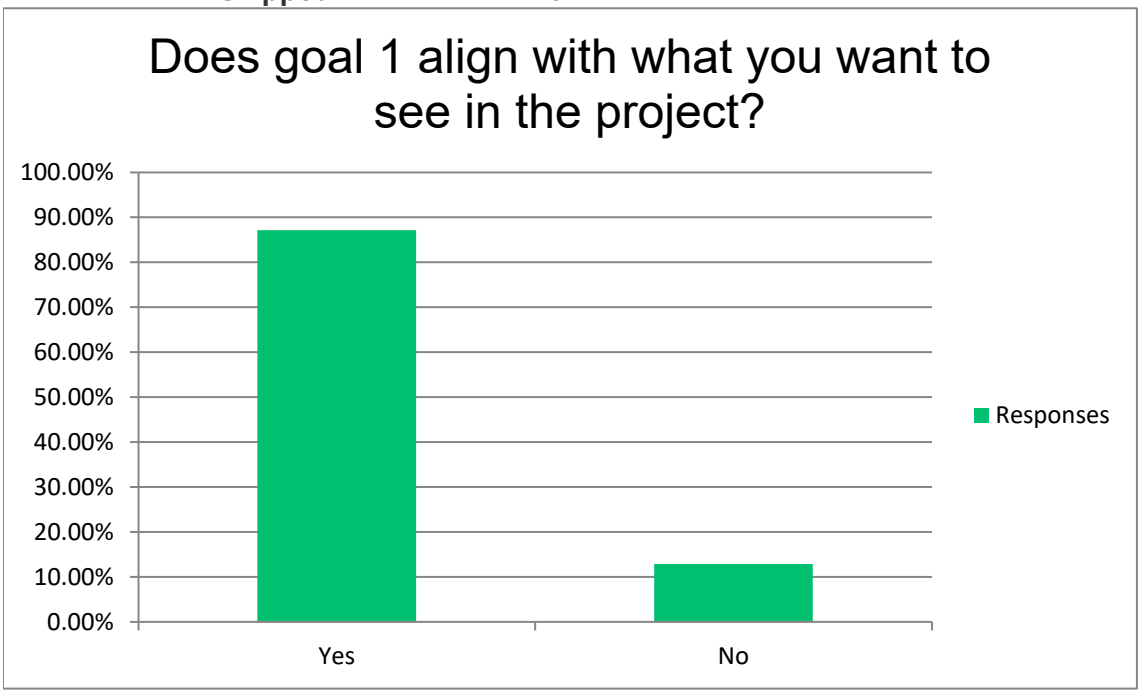
1) The Park at Dublin Centre Survey Results
2) Dublin Centre Neighborhood Park Concept Plan

The Park at Dublin Centre Survey

Goal 1 - The park will provide unique active and passive recreation opportunities to surrounding community

Does goal 1 align with what you want to see in the project?

Answer Choices	Responses	
Yes	87.12%	345
No	12.88%	51
	Answered	**396**
	Skipped	**6**

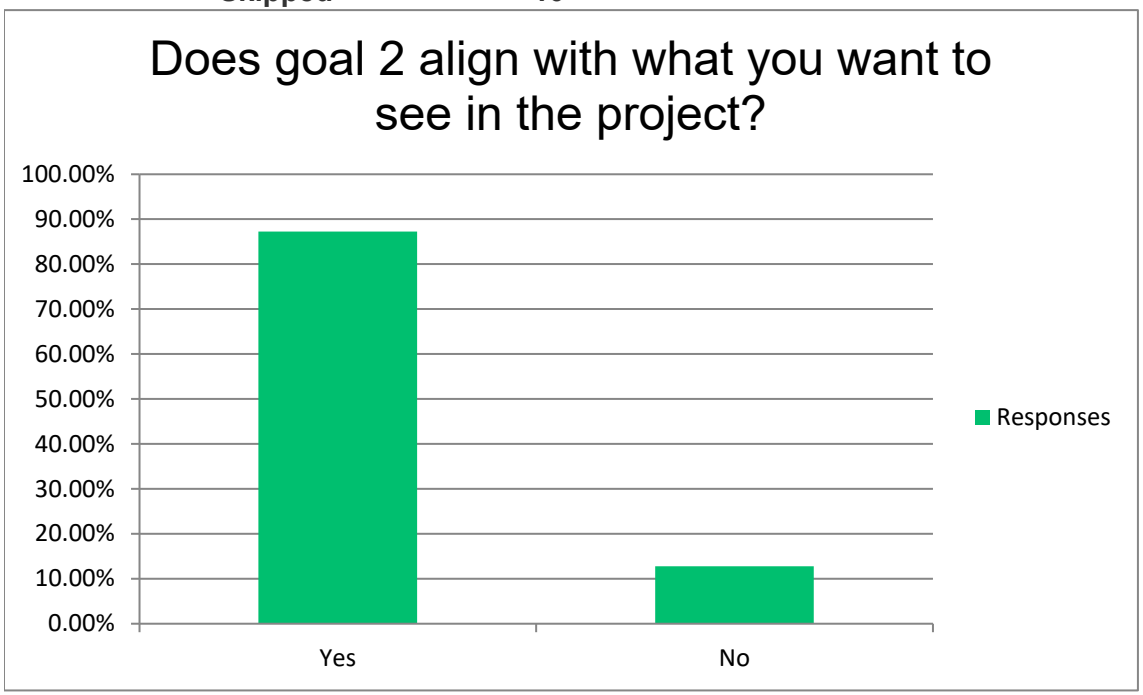


The Park at Dublin Centre Survey

Goal 2 - The park will connect the community physically and socially

Does goal 2 align with what you want to see in the project?

Answer Choices	Responses	
Yes	87.24%	342
No	12.76%	50
	Answered	**392**
	Skipped	**10**

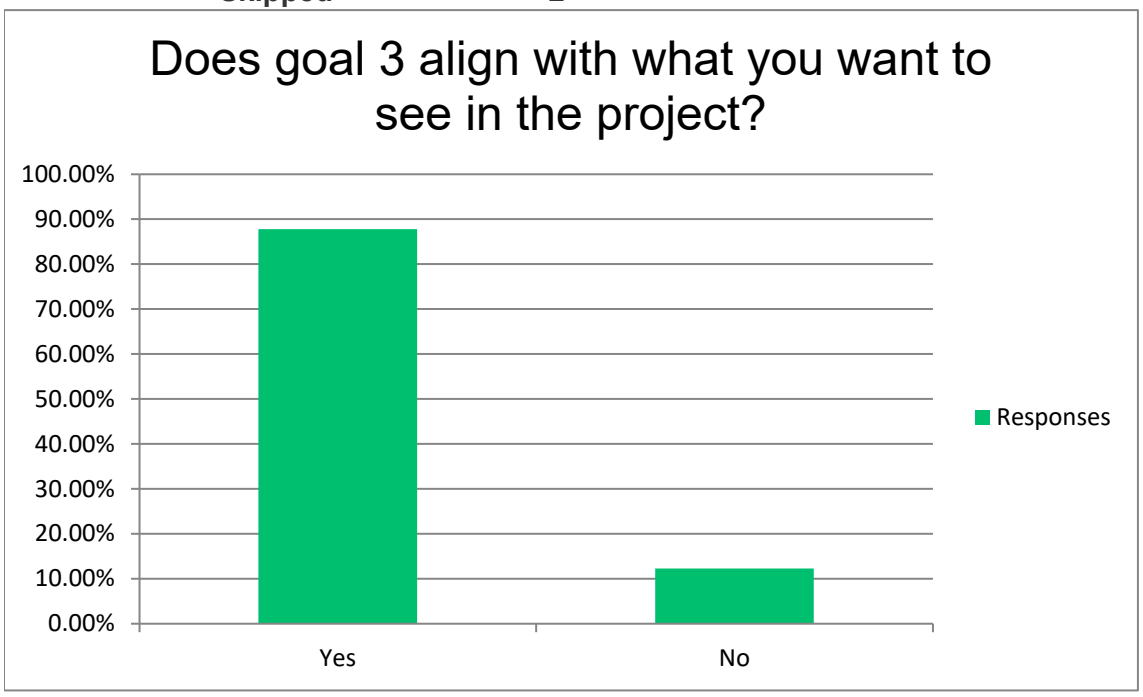


The Park at Dublin Centre Survey

Goal 3 - The park will connect the community to nature

Does goal 3 align with what you want to see in the project?

Answer Choices	Responses	
Yes	87.75%	351
No	12.25%	49
	Answered	**400**
	Skipped	**2**



The Park at Dublin Centre Survey

If you selected no for any of the above, please provide an explanation.

Answered 64

Skipped 338

Responses	Tags

Lovely to have a beautifully structured long walking lawn that connects to nature

More hanging out should bevthere

I think it should either be located along Tassajara or along Brannigan NOT in the middle of that new development.

I don't think the proposed area is enough to justify the proposed goals. We need more green, spreading across the area also.

I live nearby (Bellevue Circle) and overall, I'm supportive of the goals. That said, I'd really like to see the park designed in a way that feels peaceful and welcoming for the local community without turning into a destination that brings in big crowds or traffic issues. A few things that I think would h elp: Keep parking limited or controlled to avoid spillover into th e neighborhoods.Make sure there's a solid maintenance plan — trash bins, cleanup, etc.Include areas that are quieter and more nature-focused, not just active zones.Aim for smaller community-driven programming over big events.Also, having things like shaded seating, walking paths, and some natural barriers

Our extensive park system already easily meets goals one and two. We need more nature focused park activities.

How about having outdoor exercise equipment at the park?

All of this development is coming at the cost of reduced open spaces, so any chance to integrate nature with the community is welcome. I would also like to see Dublin becoming more pedestrian-friendly, and so planning to have physical activity and socially connecting is important.

The park is already close to the Emerald Park which fulfills goals 1 and 2. But we need a lot more trees and nature scenes.

Parking is limited in Dublin. We need parking.

Just create more parking for the neighborhood. No parking available in that area already. We don't need a park we need more parking as residents. We have plenty of parks.

Goal 3 is vague

Will be in a very dense and connected community already.

A thin slice of land like this can hardly provide connection with nature. Unless there is a plan to cover this up with lots of trees.

I would rather have the park than more housing. Dublin is crowded as it is.

Lots of building being built in Dublin and I see trees being just planted. In maybe 15-20 years, it will be green

Too confined space between homes to serve as an active recreation area

nature in the strip between the buildings..not Nature..by building this complex you have destroyed nature already. stop being pretentious about it.

I don't care about the other people in the community connecting with me when I'm at the park with my kid.

What nature? All of the development in the area has wiped out anything natural.

I feel we have plenty of natural beauty nearby.

I have no idea what "passive recreation" is. But I have no strong feelings against Goal 1.

Too small to satisfy community

The park is not a park. It's a glorified walking path. It will become extra "yard" space for the residents immediately adjacent to the "park". Anyone else will simply be an intruder or passing through. Why on the west side closer to Emerald Glen? Put it on the East side and support residents who have a longer walk to a real park. Or in the middle so there is equity for residents? And why not demand that each block get an equal amount of "park" space per resident?

focusing on nature is what our community needs most.

Other parks nearby already have similar functions

That's not what the park is there for. Connecting socially will likely result in more concrete and less trees.

Dublin has plenty of parks already that promote a connection to nature. It would be better to have a park that promotes art and culture.

Re #1 The only recreation I'm interested in is hiking. Re #2 I don't see a park as an instrument of connecting the community than greeting people in a grocery store.

It's not clear what this would mean. If it means picnic/party areas then I'd prefer indoor community party space as outdoor spaces are unusable most of the time due to cold winds and weather

We already have enough parks in goal 1 and 3. Do something novel with goal 2

We all know Dublin is BIG on nature. Like the hikes and walks and being able to see green. That's why most people who move out here love the greenery!

N/A

There's already a large space to nature in Emerald Glen Park, utilize the space for recreation opportunities will be more efficient.

I would like it just be nature, there is a park right near by that provides for goal 1 and 2

Emerald Glen is right across the street and seems to already fit goal 1 and 2

There is bigger Glen park available near by for that.

Don't understand what 'connect the community physically and socially' meant. Will like to see the project bring more nature (e.g trees/garden paths/benches) in.

Suggestion: 2 separate off leash dog parks- 1 for large dogs and 1 for small dogs.

We already have a lot of parks in the area that meet the other two goals. Since this area will also have some businesses/commercial would be nice to use this park to connect to that somehow.

How will the park provide neurodiverse kids an opportunity to enjoy the facilities?

The park is too small for a community that large

The park needs to be unique and different. Lot's of enchanted lights and entertainment for kids and adults around a water feature fountain!

Dublin has many parks already. What we need is a family friendly plaza where we can hang out grab food ice cream and coffee and spend time with family and friends. I would love to have a place like city center in san Ramon in our city

Yes

I dont care about nature that much.

I just don't have interest of goal 2.

Many of the parks are surrounded by dense housing which defeats the purpose of enjoying an outdoor space

I don't know what is meant by "active and passive recreation"

I want to see more wilderness, more greenery, more walkable sidewalks. I want less of the high density housing which causes traffic, pollution and crowding.

Wasting of city tax payers money for some private park for a community. Instead improve the parks that are neglected on the West part.

The shape of the park is not looking conducive to too many recreation opportunities.

How can a tiny park "connect with nature" when it's surrounded by multi story buildings?

Dublin is rapidly growing and evolving. We need to ensure we continue to prioritize nature and connecting our people to it. This is one of the most beautiful landscapes in the world, let's not just cover it in concrete.

too narrow of a space to realistically experience nature.

No one will use goal 3. Too small of an area to do so anyways.

We need more community gathering space.

WOULD RATHER SEE LEANING TOWARD NATURE

Emerald Glen Park is right next to the proposed park.

I think the park space should be wider to relieve your eyes from all the buildings.

N/A

Goal 2 is my lowest priority. I prioritize fitness stations and just being outdoors.

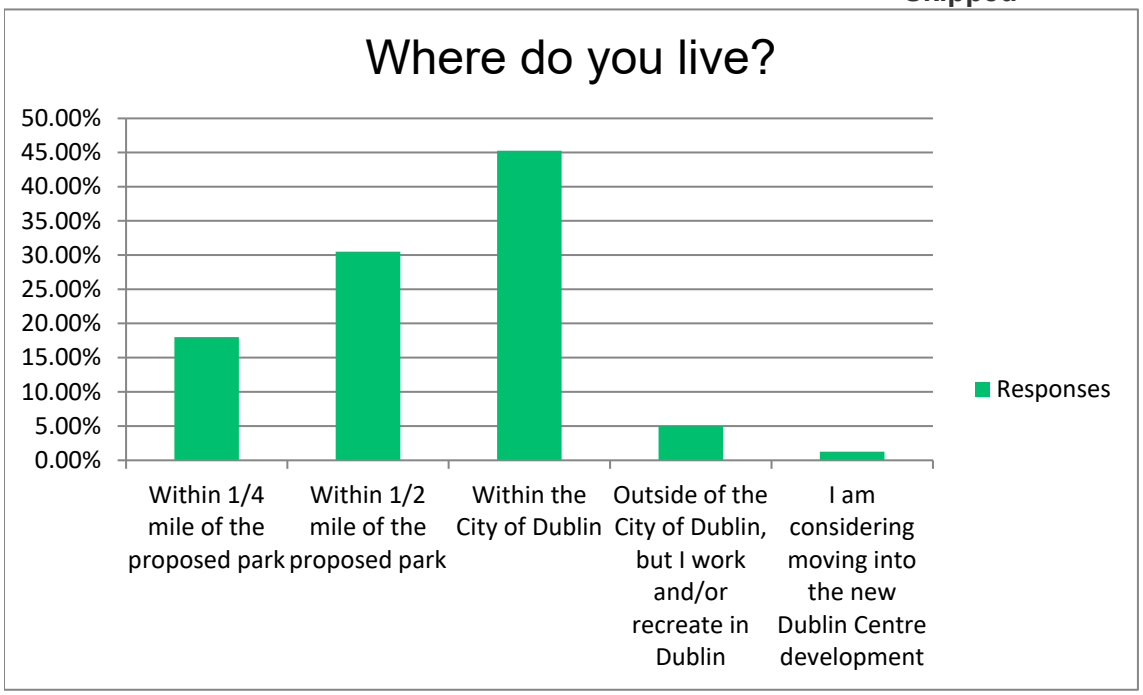
Considering it's such a narrow strip of land, divided by a major road, I don't see a lengthy opportunity like a running trail or physical exercises opportunities. I think it would be better to create social spaces, not exercise spaces. This could be nature-oriented, but again it's a small amount of real estate. I think picnic tables, benches, maybe some outdoor me spaces, would benefit the densely packed people living nearby. For exercising they should continue to Emerald Glen park across the street. For "further nature", they should continue further to the Tassahara Creek trail. This dense living & shopping area needs social spaces that are free to be in & become social, just downstairs or across the street

#2 does not explain how the park will connect with a diverse community.

The Park at Dublin Centre Survey

Where do you live?

Answer Choices	Responses	
Within 1/4 mile of the proposed park	18.00%	72
Within 1/2 mile of the proposed park	30.50%	122
Within the City of Dublin	45.25%	181
Outside of the City of Dublin, but I work and/or recreate in Dublin	5.00%	20
I am considering moving into the new Dublin Centre development	1.25%	5
	Answered	**400**
	Skipped	**2**



The Park at Dublin Centre Survey

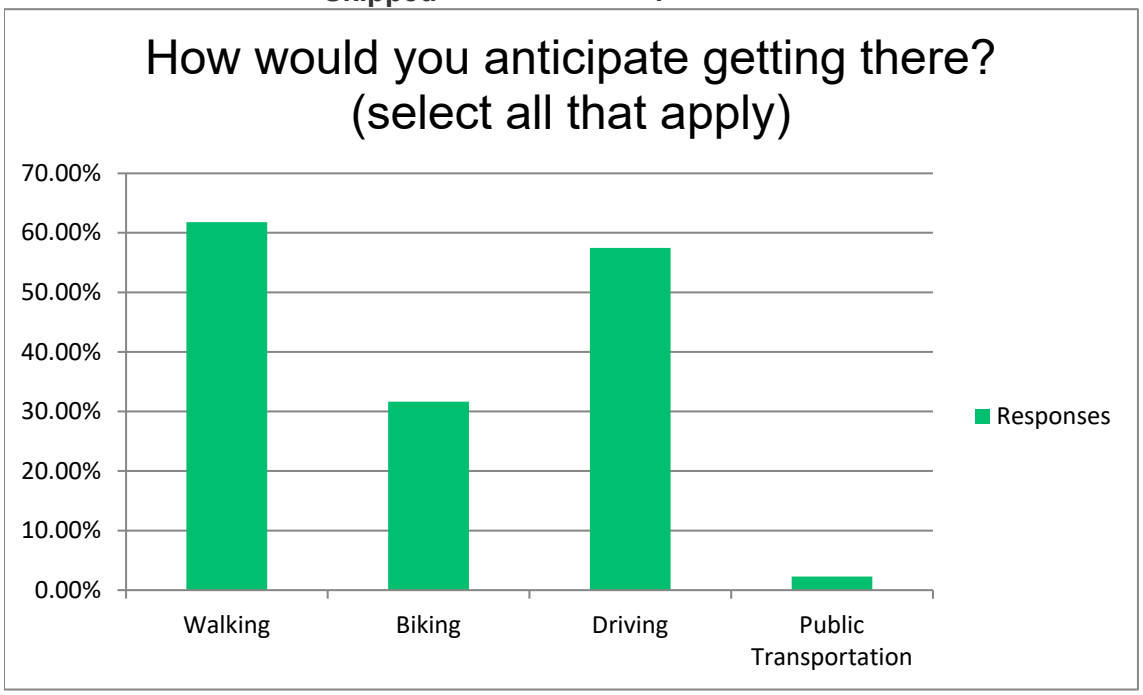
Who would you come to the park with? Insert a number for each category. Please include yourself.

Answer Choices	Responses	
Seniors (65+ years-old)	33.16%	126
Adults (18-64-year-olds)	93.16%	354
Teens (14-17-year-olds)	31.05%	118
Pre-teens (10-13-year-olds)	22.63%	86
Children (5-10 year-olds)	34.74%	132
Young Children (2-5-year-olds)	26.05%	99
Infants (under 2)	17.11%	65
Dogs	28.42%	108
	Answered	**380**
	Skipped	**22**

The Park at Dublin Centre Survey

How would you anticipate getting there? (select all that apply)

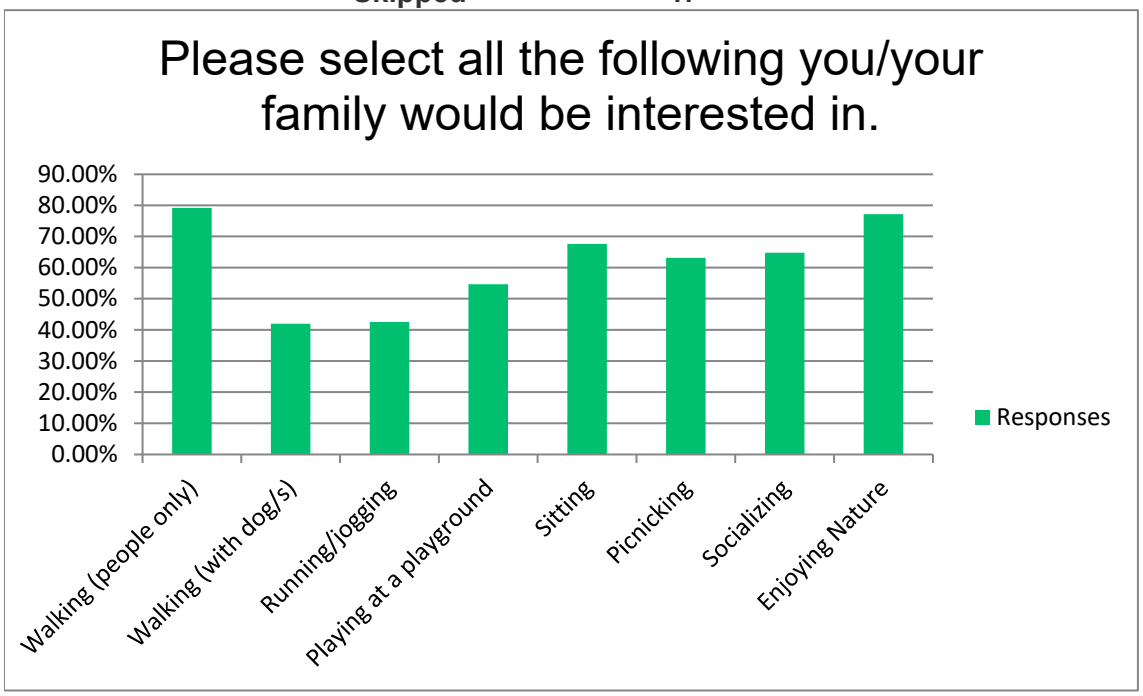
Answer Choices	Responses	
Walking	61.77%	244
Biking	31.65%	125
Driving	57.47%	227
Public Transportation	2.28%	9
	Answered	**395**
	Skipped	**7**



The Park at Dublin Centre Survey

Please select all the following you/your family would be interested in.

Answer Choices	Responses	
Walking (people only)	79.15%	281
Walking (with dog/s)	41.97%	149
Running/jogging	42.54%	151
Playing at a playground	54.65%	194
Sitting	67.61%	240
Picnicking	63.10%	224
Socializing	64.79%	230
Enjoying Nature	77.18%	274
	Answered	**355**
	Skipped	**47**



Q9 Please rate the following features in order of preference. Click the arrows to move the feature up or down the list. Items listed at the top are your favorite and those at the bottom are your least favorite.Pictures are for example only and don't depict the actual element or exact design.

Answered: 356 Skipped: 46

	1	2	3	4	5	6	7	8	9	TOTAL	SCORE
 Shade Shelter	33.99% 121	19.94% 71	16.01% 57	14.33% 51	4.78% 17	3.37% 12	3.93% 14	2.25% 8	1.40% 5	356	7.19
 Walking Path	25.56% 91	17.42% 62	22.47% 80	17.70% 63	8.15% 29	5.90% 21	1.97% 7	0.56% 2	0.28% 1	356	7.04
 Lawn Space	14.89% 53	17.98% 64	17.42% 62	16.01% 57	10.67% 38	8.71% 31	4.78% 17	4.21% 15	5.34% 19	356	6.12
 Picnic Tables	6.74% 24	19.66% 70	17.70% 63	18.26% 65	14.89% 53	10.96% 39	6.74% 24	3.93% 14	1.12% 4	356	5.99
 Play Structure	9.55% 34	12.64% 45	7.87% 28	12.64% 45	18.82% 67	11.52% 41	9.55% 34	7.02% 25	10.39% 37	356	5.11
 Demonstration Garden	1.69% 6	2.53% 9	5.90% 21	6.18% 22	14.89% 53	25.28% 90	17.70% 63	13.20% 47	12.64% 45	356	3.81
 Outdoor Fitness	5.34% 19	3.37% 12	4.49% 16	6.18% 22	7.30% 26	11.24% 40	13.20% 47	28.65% 102	20.22% 72	356	3.42
 Community Gathering	0.56% 2	1.69% 6	3.65% 13	3.93% 14	10.11% 36	15.17% 54	29.49% 105	23.03% 82	12.36% 44	356	3.26
 Games	1.69% 6	4.78% 17	4.49% 16	4.78% 17	10.39% 37	7.87% 28	12.64% 45	17.13% 61	36.24% 129	356	3.05

The Park at Dublin Centre Survey

Are there any additional features not listed above that you would like to see at the park?

Answered 121
Skipped 281

Responses	Tags
No	
Art installations. This is not that important to me, however.	
Pickleball court with lights	
No	
Zipline	
Bird bath and feeders, native plants for local pollinators	
Should have soil based paths for walking (non concrete)	
BBQ grill and drinking water fountains	
Water fountains	
Quiet Zones / Nature Pods: Small tucked-away areas with benches, shade, and maybe some native plants. Designed for reading, relaxing, or just being outside without the noise.	
Water feature for kids. A type of creek that kids could play in	
restroom, garbage cans, lights	
Sports	
Bike lane for cyclists	
Water features	
Ponds	
Public restrooms, hand washing stations outdoors, water drinking refill fountain, book birdhouse	
Picnic tables shaded with tree; redwood trees	
Restrooms	
Pickleball courts, Water area,	
No	
Dog park	
hydration stations, dog waste stations, adequate lighting	
Extra parking for visitors	
No	
I would like to see dog free park. As many of Dublin park allows dogs/pets in all areas and owners doesn't follow rules and causes discomfort.	
A playable water fountain feature young/younger children can run and play when hot	
Water refilling stations, bathrooms	
Near picnic places please.	
community garden beds for rent	
making sure the playground has lots of seating for parents and shade	
Performance areas	
Adirondack chairs or other lounging options, Bar/food options	
Basketball court	
Outdoor fitness and local events hosted at the park that are announced. Having more volunteer spots available for community gardens	
Water features	
Dog park, there are not enough in Dublin	
misting sprays to keep people cool as they walk to enjoy and admire the new nature park	
Shade structures are nice but please plant trees that will mature into natural shade!	
Zip line	
TREES! Open Lawn Spaces - the photo shows a tree, but the description does not. Dublin needs a LOT more trees in its barren parks.	
Exercise stations	
Pool	
Art	
Dog area	
Good bicycle access to and from the park, restrooms, water refill stations	
I would like to see all of Dublin Parks well maintained. Martin Canyon is not.	
I would maybe like to include something a bit more unique than all the other parks at dublin: I feel like if there was a specific spot for yoga or aerobics there would be lots of popularity.	
spray pad/misting center	
Shaded playground structures! Not enough in Dublin!	
Apart from the shaded areas, lots of trees would be great if possible. I also like parks where I can sit at one place and watch my kid from a distance without blind spots.	
botanical garden	
Pickleball courts, basketball, good lighting for night walks and playing	
Water feature	
Trees. Many new parks lacks tree shade.	
Pickleball, tennis, big grass area	
2 enclosed off leash dog parks - 1 for large dogs and 1 for small dogs	
Splash feature / water play	
No. But i want to emphasize that this park should have things that are not present in other nearby parks. For example, shaded lawn spaces. We and our friends spend most of our times in San Ramon city center because it has everything in one - shaded lawn spaces, water play, shops, restaurants. If Dublin can offer that through this project, this would be a go to place for families and attract foot traffic from other cities.	
water play. there's not enough in Dublin. have to go to san ramon for it.	
Statues/Public art	
Bathrooms	
Pickleball courts	
Enclosed dog park	
Pool please. We do not have any community pool in Dublin	
Little library, water station, washroom, lost and found room/box, sand pit, nature classes for kids	
Grills	
Restrooms	
Fields that can be used for pickup volleyball, soccer, etc.	
Space for live music	
Fountain/water feature	
Please make the area waterproof so that we can enjoy even during the winter	
Splash pad/water feature	
None of these provide options are neurodiverse friendly	
Pickle Ball Courts	
Shade above the playground	

Q11 Please rate the following gathering options in order of preference. Click the arrows to move the feature up or down the list. Items listed at the top are your favorite and those at the bottom are your least favorite.Pictures are for example only and don't depict the actual element or exact design.

Answered: 336 Skipped: 66

	1	2	3	4	5	6	TOTAL	SCORE
	37.50% 126	27.98% 94	21.73% 73	8.33% 28	3.57% 12	0.89% 3	336	4.85
	26.19% 88	20.24% 68	20.83% 70	14.88% 50	14.58% 49	3.27% 11	336	4.19
	8.04% 27	20.83% 70	25.89% 87	24.70% 83	16.37% 55	4.17% 14	336	3.67
	13.10% 44	15.18% 51	14.88% 50	17.56% 59	14.29% 48	25.00% 84	336	3.20
	13.39% 45	12.50% 42	7.14% 24	19.05% 64	33.93% 114	13.99% 47	336	3.10
	1.79% 6	3.27% 11	9.52% 32	15.48% 52	17.26% 58	52.68% 177	336	1.99

Q12 Please rate the following play equipment types in order of preference. Click the arrows to move the feature up or down the list. Items listed at the top are your favorite and those at the bottom are your least favorite.Pictures are for example only and don't depict the actual element or exact design.

Answered: 319 Skipped: 83

	1	2	3	4	5	6	7	TOTAL	SCORE
	29.78% 95	25.71% 82	17.24% 55	12.23% 39	6.90% 22	5.96% 19	2.19% 7	319	5.33
	25.71% 82	28.84% 92	15.05% 48	11.29% 36	6.90% 22	5.33% 17	6.90% 22	319	5.12
	23.82% 76	16.93% 54	17.55% 56	21.63% 69	11.29% 36	6.58% 21	2.19% 7	319	4.92
	14.42% 46	11.29% 36	15.36% 49	17.55% 56	27.90% 89	11.60% 37	1.88% 6	319	4.24
	2.82% 9	8.46% 27	9.72% 31	18.50% 59	16.61% 53	16.61% 53	27.27% 87	319	3.03
	3.13% 10	5.33% 17	8.46% 27	9.40% 30	16.61% 53	36.68% 117	20.38% 65	319	2.77
	0.31% 1	3.45% 11	16.61% 53	9.40% 30	13.79% 44	17.24% 55	39.18% 125	319	2.59


Playground Option 1




Swings

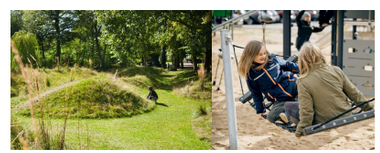

2-5 year-old play equipment



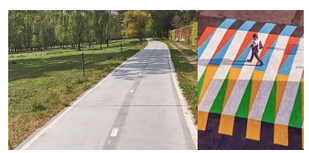



Open turf field


Shade structure & tables


Grassy mounds and hammock


Flowering trees


Multi-use bike path with colorful crossing


Bike racks and repair station



DUBLIN
NEW HOME CO.
Roach & Campbell

Wonder

Dublin Centre Conceptual Park Plan

November 2025

Dublin Centre Park

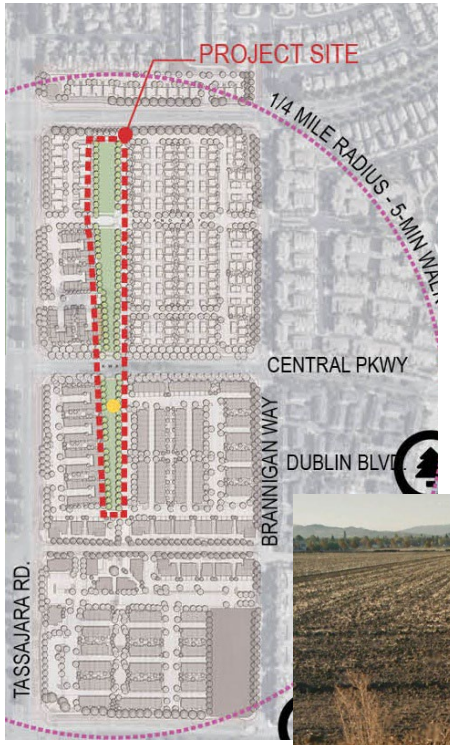
December 16, 2025

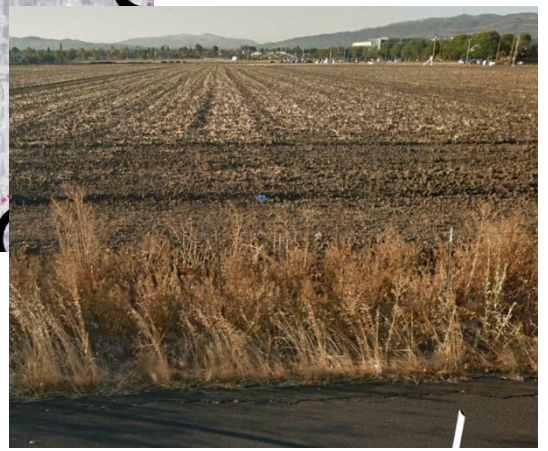


DUBLIN
CALIFORNIA

Project Location – Dublin Centre Project



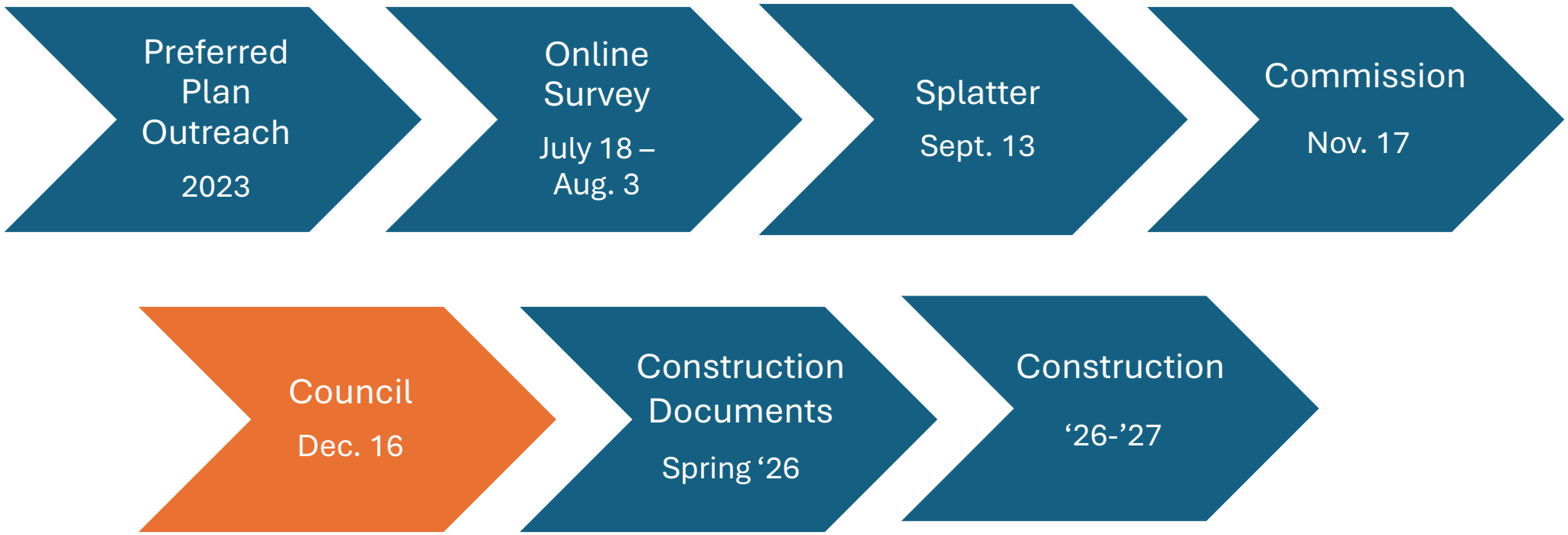




Background

- 2.01-acre Neighborhood Park
- Developed in alignment with Park Improvement Agreement standards
  - Small-scale, high quality play structures.
  - Shaded informal seating areas.
  - Group picnic facility with BBQ amenities.
  - Class IB shared use path with 12’ paved surface, bike racks, and bike repair station.
- $1,834,591.32 budget + $158,335 augmented cost by Developer. Construction budget approximately 75% of total budget.

Process


Preferred Plan Outreach
2023
Online Survey
July 18 – Aug. 3
Splatter
Sept. 13
Commission
Nov. 17
Council
Dec. 16
Construction Documents
Spring ‘26
Construction
‘26-’27

Listening Phase

Online Survey, closed August 3 with 402 responses.

Key findings:

- Walking, enjoying nature, and sitting are the top anticipated uses.
- Shade, walking paths, and grassy areas were the most popular features. Picnic areas and playgrounds followed.
- Climbing elements, nature play, and swings were the most popular play elements.



Interpretation Phase – 3 concepts

Touch the Earth – prioritize **nature**



The Promenade – prioritize **social spaces**



Wonder – focus on **play**



Interpretation Phase – Public Meeting

Booth at Splatter on September 13th

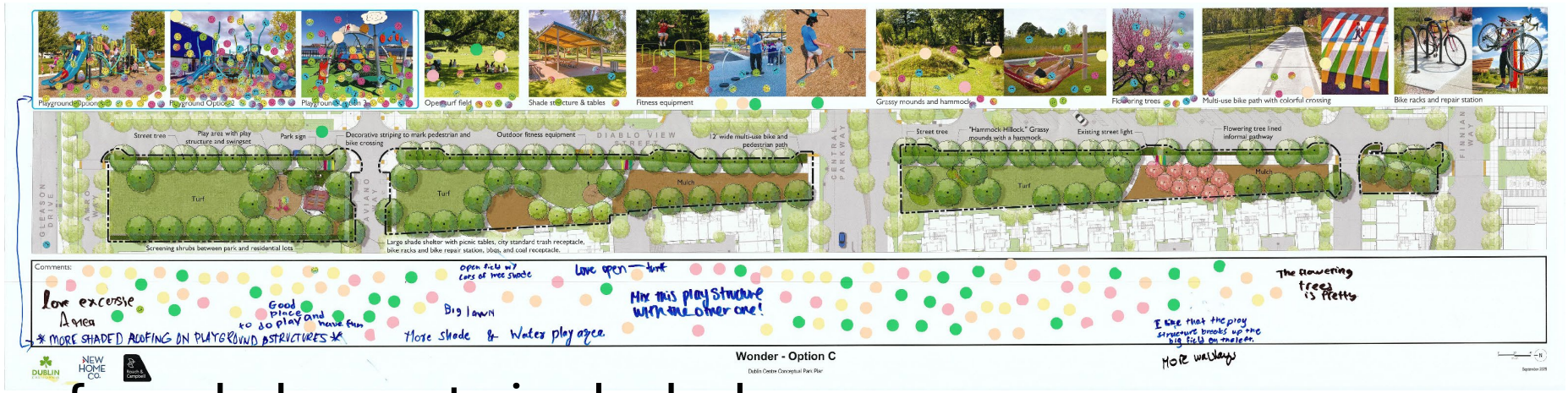
- ‘Open house’ style with sticker voting on the three concepts.
- Opportunity for verbal and written comments.
- Over 250 participants.





Interpretation Phase – Meeting Results

Wonder was the preferred option with 49% of the votes



Top preferred elements included:



Colorful play



Swings



Hammock



Open turf field



Flowering trees

Other comments requested:

- More trees
- More shade
- Monkey bars

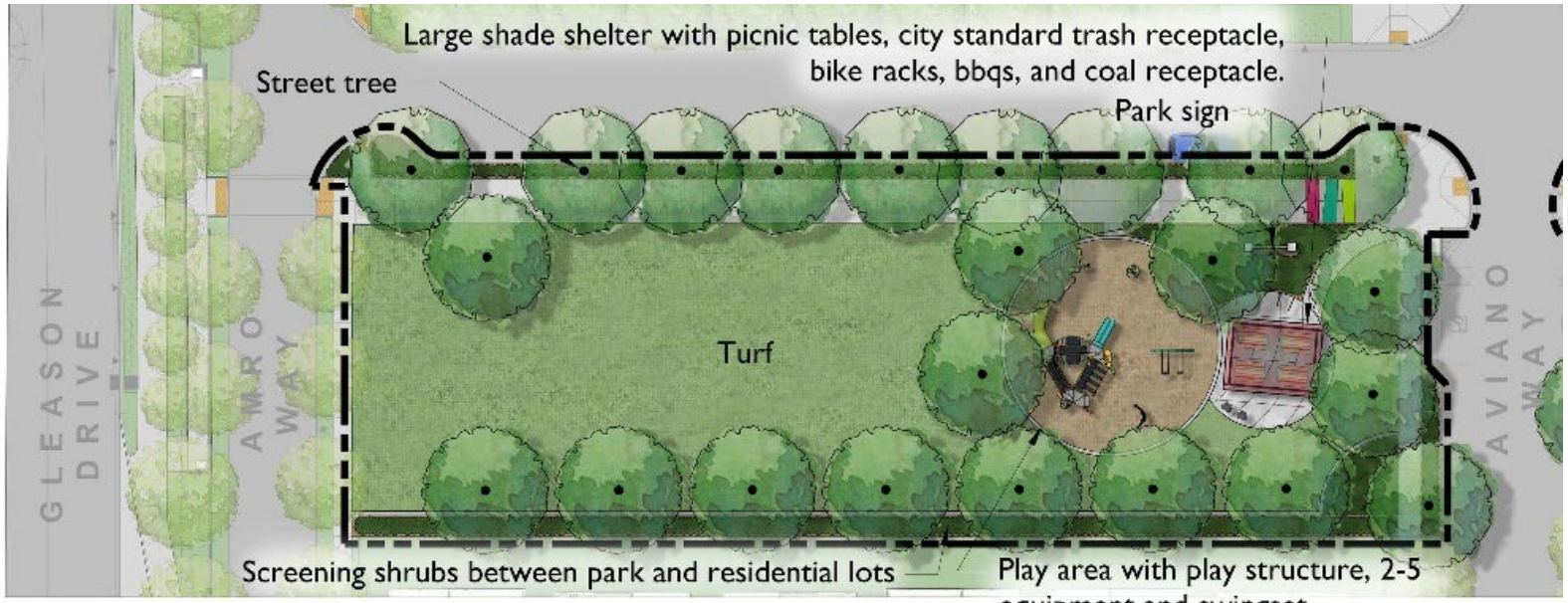
Refinement Phase

The *Wonder* concept was revised based on input from the meeting and an increased budget due to Developer contribution.

- Adjusted playground equipment.
- Added trees and flowering trees.
- Reduced mulch areas and increased turf and shrub areas.



Refinement Phase





Play structure with monkey bars



Shade structure and tables



BBQs



Swing



2-5 year-old play equipment

Refinement Phase



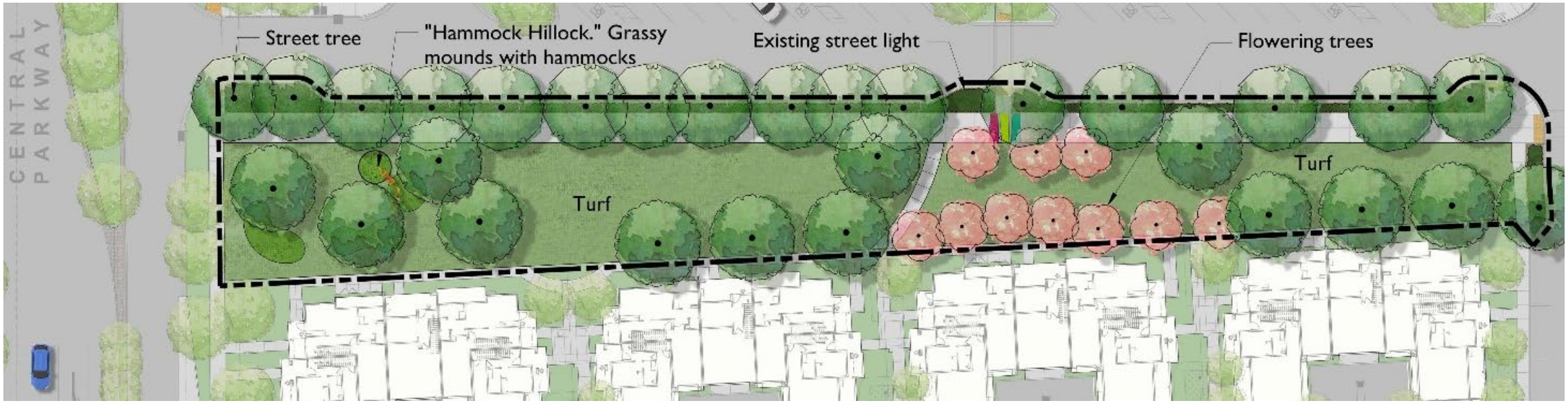


Open Turf Field



Lighted multi-use path with decorative crossing

Refinement Phase







Grassy Mounds and Hammocks



Trees with seasonal color

Refinement Phase





Bike repair station



Bicycle racks

Thank you - Questions?

Next Steps:

- Approval of conceptual plan.
- Construction documents and construction.

Agenda Item 8.3

STAFF REPORT
CITY COUNCIL

DATE: **December 16, 2025**

TO: Honorable Mayor and City Councilmembers

FROM: Colleen Tribby, City Manager

SUBJECT: Resolution Formally Opposing the Reopening of the Federal Correctional Institution Dublin for Any Future Detention or Correctional Operations
Prepared by: Jordan Foss, Senior Management Analyst

EXECUTIVE SUMMARY:

The City Council will consider approving a resolution formally opposing the reopening or repurposing of the former Federal Correctional Institution Dublin for any use related to detention or correctional operations.

STAFF RECOMMENDATION:

Adopt the **Resolution** Opposing the Reopening or Repurposing of the Former Federal Correctional Institution Dublin for Any Future Detention or Correctional Operations.

DESCRIPTION:

During Item 9 of the November 18, 2025 meeting, the City Council directed Staff to bring back for consideration a resolution opposing the potential use of the shuttered Federal Correctional Institution (FCI) Dublin by Immigration and Customs Enforcement (ICE).

Background

FCI Dublin, located within the federal jurisdictional boundaries of the City of Dublin, opened in 1974 and operated for decades as a low-security federal correctional institution for women. In 2023–2024, widespread failures in facility oversight and staff misconduct—including criminal prosecutions of prison employees—resulted in national scrutiny and exposed systemic issues within the institution.

The Federal Bureau of Prisons (BOP) announced a phased closure of FCI Dublin in April 2024. The facility was fully closed on December 5, 2024, after detainees were relocated and staff reassigned. Since its closure, the facility has remained vacant.

In early 2025, according to news reports, Immigration and Customs Enforcement (ICE) officials visited the former FCI Dublin site allegedly to assess the suitability of the site as a potential

immigrant detention center. Since then, ongoing public protest activity has reflected community opposition to ICE presence in the Tr-Valley area and to the repurposing of FCI Dublin.

City Actions and Response from BOP
The City has consistently maintained that no form of detention operation is appropriate at the former FCI Dublin location, given its history of abuse, infrastructure deterioration, and associated impacts on the community. Following the facility's closure and public speculation, the City has engaged in ongoing communication with federal partners, including Congressional and Senate offices. Through meetings, emails, and phone calls, the City has communicated concerns regarding any future use of FCI Dublin for detention or correctional purposes. Federal representatives have acknowledged these concerns, and the City continues to track federal actions related to the site.

The City has also transmitted two formal letters to the U.S. Department of Homeland Security (DHS) and Federal BOP reflecting the City's consistent and comprehensive stance that reopening FCI Dublin for any detention-related use is incompatible with community values, public safety, and long-term planning objectives:

- April 4, 2025 – The City sent an initial opposition letter expressing its concerns following reports that the federal government was evaluating FCI Dublin for potential immigration detention use. The letter documented the facility's history of operational failures, infrastructure issues, and inappropriate conditions for any detained population.

- November 17, 2025 – After receiving no response from federal agencies, the City submitted a second letter reiterating and strengthening its position. The letter emphasized the City's firm opposition to any reopening of FCI Dublin for detention purposes, including but not limited to use as an ICE facility.

Recently, the City received two correspondences from the Federal BOP declaring that it will no longer be operating, and will be divesting itself from, FCI Dublin:

- December 5, 2025 – The City received a letter (Attachment 2) advising that the Federal BOP has no plans to reopen FCI Dublin and no indication that the facility will be repurposed for use by ICE.
- December 10, 2025 – the City received an email with an attached letter (Attachment 3) advising that the Federal BOP is planning to "permanently deactivate, close, and dispose of FCI Dublin, and to divest itself of the facility with custody and accountability for FCI Dublin transferred to the U.S. General Services Administration (GSA) for ultimate disposition."

There has been no information provided from any other federal agency, and no indication as to how FCI Dublin might be used in the future.

Resolution for Consideration
The attached resolution formally establishes the City Council's position opposing the reopening of FCI Dublin for any detention or correctional purpose and reinforces the City's request to be

involved in future federal discussions regarding the property. If approved, the resolution would be transmitted to federal officials, including the U.S. Secretary of Homeland Security, the Director of the Federal Bureau of Prisons, the Director of U.S. Immigration and Customs Enforcement, and Congressional and Senate representatives.

STRATEGIC PLAN INITIATIVE:

None.

NOTICING REQUIREMENTS/PUBLIC OUTREACH:

The City Council Agenda was posted.

ATTACHMENTS:

1) Resolution Opposing the Reopening or Repurposing of the Former Federal Correctional Institution Dublin for Any Future Detention or Correctional Operations
2) Letter from Bureau of Prisons, received December 5, 2025
3) Letter from Bureau of Prisons, received via email December 10, 2025

RESOLUTION NO. XX - 25

A RESOLUTION OF THE CITY COUNCIL OF THE CITY OF DUBLIN

OPPOSING THE REOPENING OR REPURPOSING OF THE FORMER FEDERAL CORRECTIONAL INSTITUTION DUBLIN FOR ANY FUTURE DETENTION OR CORRECTIONAL OPERATIONS

WHEREAS, the former Federal Correctional Institution (FCI) Dublin, located within the jurisdictional boundary of the City of Dublin, previously operated as a low-security federal correctional facility for women until its closure by the Federal Bureau of Prisons (BOP) on December 5, 2024; and

WHEREAS, the facility was closed following extensive reports of systemic failures, including documented staff misconduct, inadequate oversight, multiple criminal prosecutions, and the identification of dangerous infrastructure issues, resulting in significant loss of public trust in the operation of the institution; and

WHEREAS, the City of Dublin has grown rapidly over the last 15 years due to its high quality of life including: its consistent ranking among the safest cities in California; its desirable school district with many schools earning multiple distinctions like National Blue Ribbon, California Distinguished School, and Positive Behavioral Interventions and Supports awards for overall excellence; its proximity to public transportation and high-paying technology employment centers; its family-friendly amenities; and its thriving business environment; and

WHEREAS, the City of Dublin was named an "All-America City" in 2011 by the National Civic League, recognizing it as a community that leverages civic engagement, collaboration, inclusiveness, and innovation to successfully address local issues; and

WHEREAS, the City is now home to a large immigrant population, with roughly 40% of its residents having been born outside of the United States, and is a majority-minority City with over 80% of residents having United States citizenship; and

WHEREAS, the City recognizes the many positive contributions of its immigrant population to the community, and champions a culture of equity, diversity, and inclusion; and

WHEREAS, since the closure of FCI Dublin, credible reports and public speculation have suggested that the federal government or federal contractors may consider reactivating the site for detention or correctional operations, including but not limited to use as an immigration detention facility operated by U.S. Immigration and Customs Enforcement (ICE); and

WHEREAS, the City is aware of documented incidents in which ICE presence and heightened immigration enforcement has created an environment of fear and anxiety in communities, as well as incidents in which ICE activities are targeted not only based on judicial warrant, but on an individual's race and/or appearance; and

WHEREAS, the City anticipates that ICE presence in the community could lead to decreased public participation in the local economy and patronage of Dublin's small businesses, erosion of trust in City leadership, decreased involvement in special events and volunteering, decreased use of City facilities and programs, absenteeism in schools, and apprehension about interacting with public safety officers and local social support providers; and

WHEREAS, the former FCI Dublin facility lacks the necessary infrastructure to facilitate immigration enforcement or processing for detainees and was not built to support the legal, medical, and logistical needs of individuals undergoing immigration proceedings; and

WHEREAS, reopening or repurposing the former FCI Dublin facility would require extensive infrastructure and security measures that could negatively impact the surrounding residential areas; and

WHEREAS, the BOP has already determined that the former FCI Dublin facility is unfit for active service due to severe infrastructure issues including asbestos and mold contamination, making it a health hazard for any individuals detained there, as well as for staff; and

WHEREAS, frequent, ongoing protests in the Tri-Valley area have demonstrated the deep resistance felt by the public for ICE presence in Dublin and in the surrounding communities.

NOW, THEREFORE, BE IT RESOLVED that the City Council of the City of Dublin hereby formally opposes the reopening or reuse of the former Federal Correctional Institution Dublin for any detention or correctional purpose, including but not limited to its use as an Immigration and Customs Enforcement detention facility.

BE IT FURTHER RESOLVED that the City of Dublin urges the U.S. Department of Homeland Security, the Federal Bureau of Prisons, and other relevant federal agencies to engage in open and transparent communication with the City regarding any decisions affecting the site.

{Signatures on the following page}

PASSED, APPROVED AND ADOPTED by the City Council of the City of Dublin this 16th day of December 2025, by the following vote:

AYES:

NOES:

ABSENT:

ABSTAIN:

_____
Mayor

ATTEST:

_____
City Clerk

U.S. Department of Justice

Federal Bureau of Prisons

Office of the Director

Washington, DC 20534

November 28, 2025

Colleen Tribby
City Manager, City of Dublin
100 Civic Plaza
Dublin, CA 94568

Dear Ms. Tribby:

Thank you for your November 17, 2025, correspondence concerning the Federal Correctional Institution (FCI) Dublin. We do not have a record of your April 4, 2025, letter; however, we regret you did not receive a response.

The Federal Bureau of Prisons (BOP) received FCI Dublin related correspondence from Representatives DeSaulnier and Lofgren dated February 25, 2025, and a response was provided to them on May 29, 2025.

You requested an update about FCI Dublin. As you are aware, BOP management previously determined FCI Dublin was not meeting expected standards and that the best course of action was to close the facility. At this time, BOP has no indication that the Department of Homeland Security's Immigration and Customs Enforcement will utilize the facility and BOP has no plans to reopen the facility.

We hope this information is helpful.

Sincerely,

William K. Marshall

William K. Marshall III
Director

U.S. Department of Justice
Federal Bureau of Prisons

Central Office

Washington, DC 20534

December 4, 2025

Re: **Disposal of Federal Property Associated with Federal Correctional Institution, Dublin, City of Dublin, Alameda County, California**

The Federal Bureau of Prisons (BOP), an agency of the U.S. Department of Justice, is responsible for carrying out judgements of the Federal courts whenever a period of confinement is ordered. Its mission is to protect society by confining offenders in the controlled environments of prisons and community-based facilities that are safe, humane, cost-efficient, and appropriately secure, and that provide work and other self-improvement opportunities to assist offenders in becoming law-abiding citizens.

One of BOP's strategic long-term goals is to maintain its facilities in an operationally sound condition and in compliance with security, safety and environmental requirements and standards. The BOP has determined that the Federal Correctional Institution (FCI) located in Dublin, California (FCI Dublin), where most of the buildings and infrastructure were developed in the 1970s, is no longer needed to house inmates, requires substantial capital investment to meet standards, and is costly to operate and maintain. With that, operations at FCI Dublin ceased by April 2024 and the facility was vacated by December 2024, with the BOP transferring inmates and staff to other facilities within the Federal prison system.

The BOP is proposing to permanently deactivate, close, and dispose of FCI Dublin, and to divest itself of the facility with custody and accountability for FCI Dublin transferred to the U.S. General Services Administration (GSA) for ultimate disposition (the Proposed Action). Disposal of FCI Dublin will allow the BOP to accomplish its mission better, make more effective use of available resources, and provide for the continued safety and security of inmates, staff, and the public. Since the facility was vacated, the BOP has maintained only a small staff to perform minimal administrative and maintenance activities to ensure the facility is properly secured.

FCI Dublin is a low-security correctional institution in Dublin, Alameda County, California 15 miles southeast of Oakland and 25 miles east of San Francisco. The facility resides on 87-acres of federal land once occupied by the U.S. Army's Camp Parks in an unsectioned portion of the Rancho San Ramon Mexican Land Grant in Township 2 South, Range 1 East, Mount Diablo Baseline and Meridian. The property is regionally accessible via Interstate 580 and locally via Dougherty Road and 8th Street (see attached exhibits).

The property comprising FCI Dublin is improved with over 40 primary buildings and associated structures and comprising approximately 304,000 square feet of floor space. The campus-style facility consists of administrative offices, inmate housing, master control, visitation, indoor and outdoor recreation, medical and dental units, kitchen and dining, vocational education, laundry, and maintenance among other functions and uses. All of the buildings were constructed with a

slab-on-grade concrete floor with metal frame or built up concrete walls with metal or shingle roofs.

The transfer, lease, or sale of property out of Federal ownership or control is considered to be an action with the potential to significantly affect the quality of the human environment. Therefore, BOP is preparing an Environmental Assessment (EA) to ensure that the environmental consequences of the proposed action are thoroughly documented and that compliance is achieved with the National Environmental Policy Act (NEPA) and other environmental statutes including the Clean Air Act of 1974; the Clean Water Act and Amendments, the Endangered Species Act of 1973; the National Historic Preservation Act of 1966, among others. Preparation of NEPA documentation is being conducted to demonstrate that BOP has considered the potential environmental impacts during the decision-making process and to provide opportunities for the elected and appointed officials, Native American tribes, regulatory agencies, stakeholders and the public to voice their interests and provide input and comments concerning the proposed action. The BOP is the federal lead agency and will coordinate disposal of the property through the GSA.

Following preparation of the EA, the document will be widely circulated to allow for public review with the comment period lasting no less than 30 calendar days. At that time, individuals with an interest in the proposed action will have an opportunity to review the analyses and offer additional information that should be considered by the BOP during the decision-making process. Following the end of the public comment period, the BOP will issue its decision as to whether it will or will not proceed with the proposed action, a decision that will consider all environmental analyses and public comments and be documented by a Finding of No Significant Impact as stipulated by the NEPA regulations.

We appreciate your interest and welcome your input; please contact Rock Bortell, Site Selection Specialist concerning the proposed action and preparation of the EA at rbortell@bop.gov, or by phone at (202) 598-0931. Thank you for your cooperation.

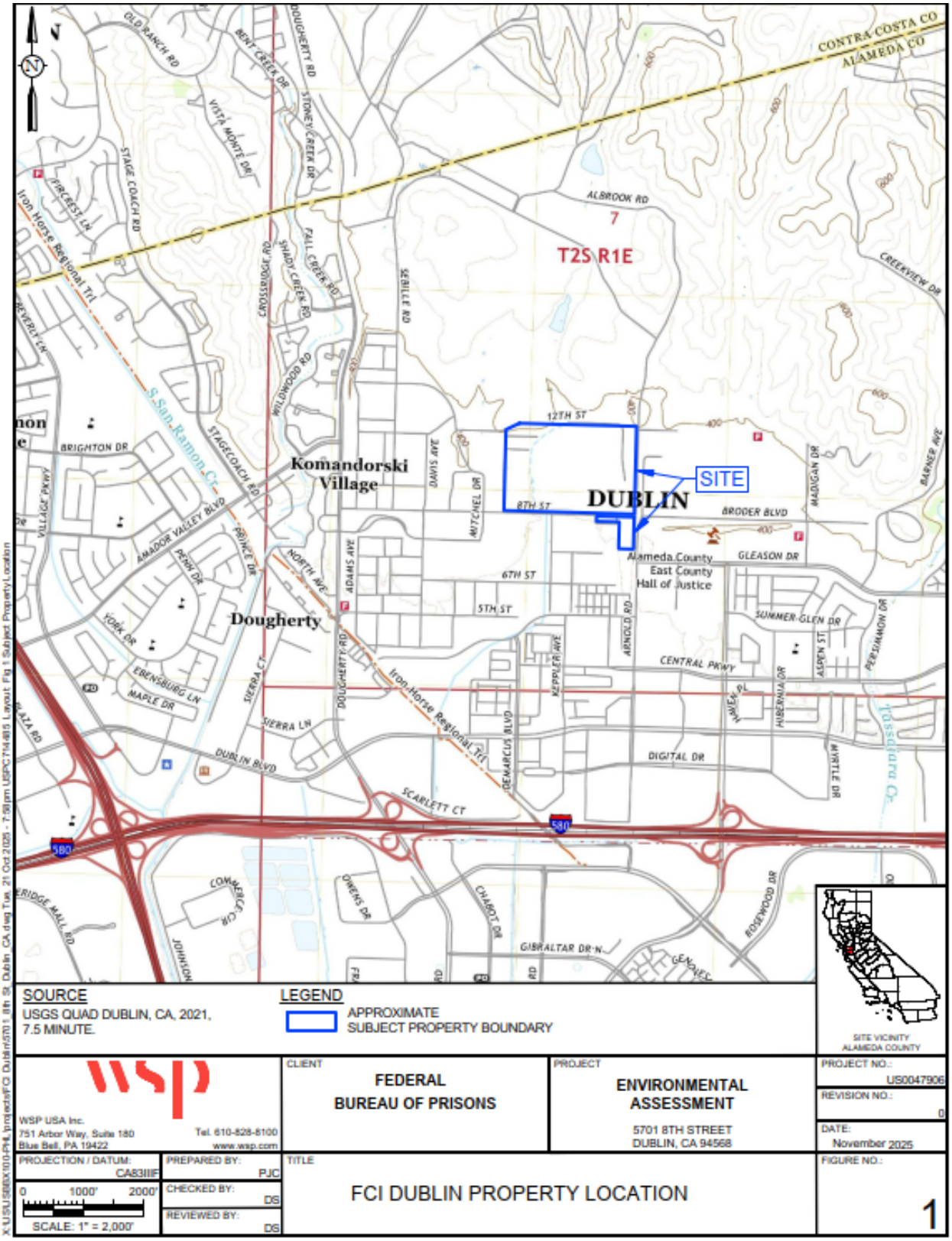
Sincerely,

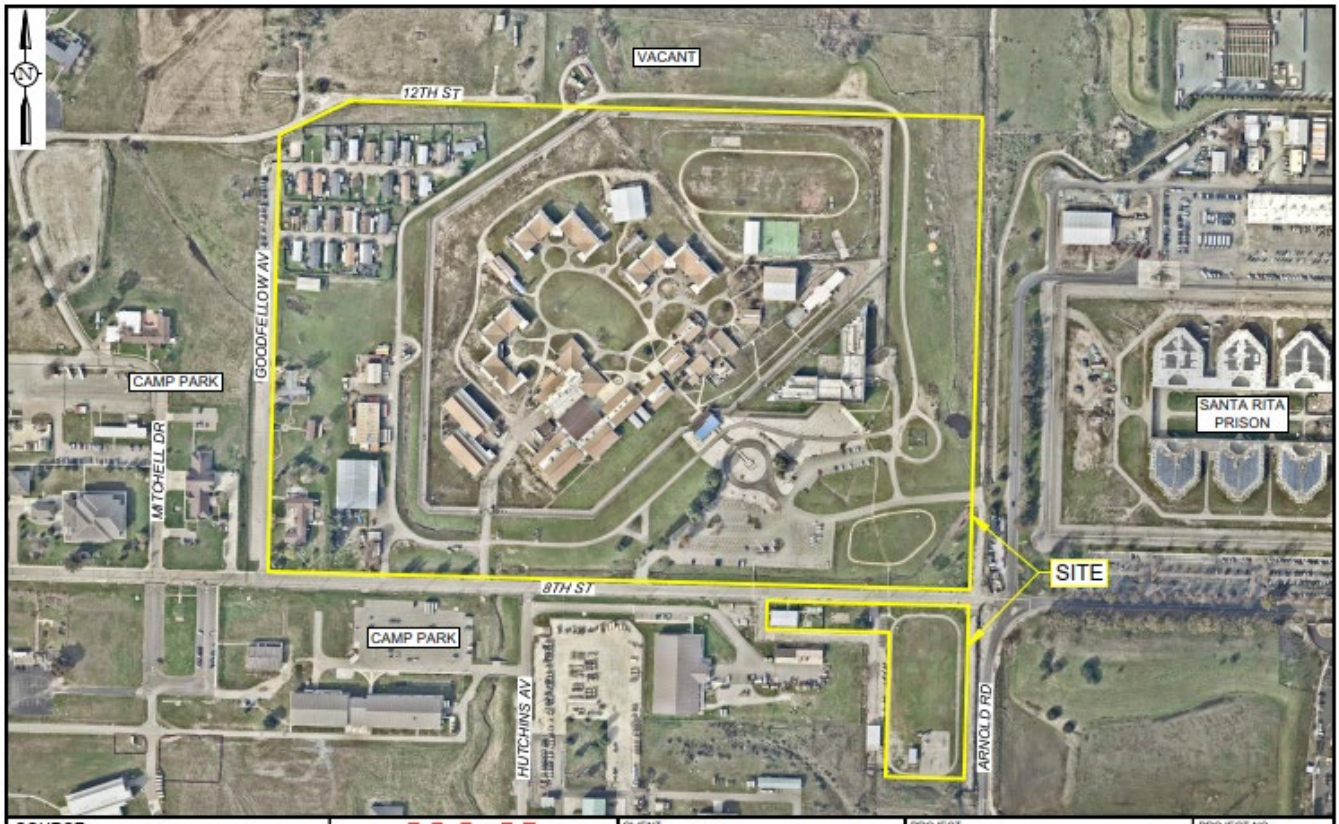
Kimberly S. Hudson

Kimberly S. Hudson, Chief
Construction and Environmental Review Section
Facilities Management
Federal Bureau of Prisons

Cc: R. Bortell, BOP
R. Nardi, M. Amorelli, WSP

Attachments: FCI Dublin Property Location
FCI Dublin Property Layout


SITE
DUBLIN
Komandorski Village
Dougherty
T2S R1E
CONTRA COSTA CO
ALAMEDA CO
Alameda County East County Hall of Justice
Iron Horse Regional Trl
S San Ramon Ck
Tassajara Ck
SOURCE
USGS QUAD DUBLIN, CA, 2021, 7.5 MINUTE.
LEGEND
APPROXIMATE SUBJECT PROPERTY BOUNDARY
SITE VICINITY ALAMEDA COUNTY
WSP USA Inc.
751 Arbor Way, Suite 180
Blue Bell, PA 19422
Tel. 610-828-8100
www.wsp.com
CLIENT
FEDERAL BUREAU OF PRISONS
PROJECT
ENVIRONMENTAL ASSESSMENT
5701 8TH STREET
DUBLIN, CA 94568
PROJECT NO.: US0047906
REVISION NO.: 0
DATE: November 2025
PROJECTION / DATUM: CA83IIIF
0 1000' 2000'
SCALE: 1" = 2,000'
PREPARED BY: PJC
CHECKED BY: DS
REVIEWED BY: DS
TITLE
FCI DUBLIN PROPERTY LOCATION
FIGURE NO.: 1



SOURCE
NEARMAP IMAGERY DATED 02-10-2025.

LEGEND
APPROXIMATE SUBJECT PROPERTY BOUNDARY

WSP USA Inc.
751 Arbor Way, Suite 180
Blue Bell, PA 19422
Tel. 610-828-8100
www.wsp.com

PROJECTION / DATUM: CA83IIIF
SCALE: 1" = 400'
PREPARED BY: PJC
CHECKED BY: DS
REVIEWED BY: DS

CLIENT: FEDERAL BUREAU OF PRISONS

PROJECT: ENVIRONMENTAL ASSESSMENT
5701 8TH STREET
DUBLIN, CA 94568

PROJECT NO.: US0047906
REVISION NO.: 0
DATE: NOVEMBER 2025

TITLE: FCI DUBLIN PROPERTY LAYOUT

FIGURE NO.: 2

X:\US\LSBBX100-PHL\projects\FCI Dublin\5701_8th St_Dublin_CA.dwg Tue, 21 Oct 2025 - 7:58pm USPC714485 Layout: Fig 2 Subject Property Layout

Resolution Formally Opposing the Reopening of FCI Dublin for Any Future Detention or Correctional Operations

December 16, 2025



DUBLIN
CALIFORNIA

Background

- November 18, 2025 - Council direction for this item.
- FCI Dublin opened in 1974 as low-security federal corrections institute for women.
- Numerous documented failures resulted in national scrutiny.
- April 2024 – announced phased closure of FCI Dublin.
- December 5, 2024 – facility fully closed.



Background, 2

- February 2025 – according to news reports, Immigration and Customs Enforcement (ICE) officials visited FCI Dublin site.
- Ongoing protest activity since February.



Los Angeles Times

By Keri Blakinger
Staff Writer

Feb. 12, 2025 5:12 PM PT

City Actions

- No form of detention operation is appropriate at the former FCI Dublin location.
- City has engaged with federal partners regarding concerns.
  - Congressional representatives
  - Senate representatives
- Two formal letters submitted to US. Department of Homeland Security (DHS) and Federal Bureau of Prisons (BOP).
  - April 4, 2025 – initial opposition letter
  - November 17, 2025 – Follow up letter after no response

Response from U.S. Bureau of Prisons

- Two correspondences received from Federal BOP:
  - December 5, 2025 – letter from BOP Director in response to submitted letters.
  - December 10, 2025 – received an email with an attached letter advising of Federal BOP plan to dispose of FCI Dublin.
- No response from DHS or other federal agencies.
- No indication for future use of FCI Dublin.



Resolution for Consideration

Contextual Provisions

- Includes statements about the Dublin community
  - Is recognized as a desirable place in which to live
  - Comprises a large immigrant population
  - Champions a culture of equity, diversity, and inclusion
- Addresses the existence of public speculation about the potential for FCI Dublin to be repurposed for ICE.
- Acknowledges that ICE presence can negatively impact residents' interaction with the local community.
- Summarizes the significant health and safety issues and inadequate infrastructure of FCI Dublin.
- Points to the fact that the Bureau of Prisons deemed the facility unfit for active service.
- Refers to the demonstrated public resistance to ICE presence in the community.

Concluding Statement

- City Council opposes the reopening of FCI Dublin for any detention or correctional purposes.
- Urges federal agencies to involve the City in future discussions regarding the property.

Recommendation

- Adopt the Resolution Opposing the Reopening or Repurposing of the Former Federal Correctional Institution Dublin for Any Future Detention or Correctional Operations.

- Questions?

December 16, 2025

SB 343

Senate Bill 343 mandates supplemental materials that have been received by the City Clerk's office that relate to an agenda item after the agenda packets have been distributed to the City Council be available to the public.

The attached documents were received in the City Clerk's office after distribution of the December 16, 2025, Regular City Council meeting agenda packet.

Item 8.3

Outlook

FW: CITY COUNCIL MEETING DEC 16, 2025 - FCI DUBLIN USE PUBLIC COMMENT

From Dan Morley <dan.morley@comcast.net>
Date Tue 12/16/2025 11:46 AM
To Marsha Moore <Marsha.Moore@dublin.ca.gov>

1 attachment (149 KB)
ltr to dublin council 12 16 25.docx;

You don't often get email from dan.morley@comcast.net. Learn why this is important

CAUTION: **This email originated from outside of the organization. Do not click links or open attachments unless you recognize the sender and know the content is safe.**

Hello Marsha,

I am forwarding this letter to be entered into the record concerning Item 8.3 on the agenda for Dec 16 council meeting.
Dan Morley

From: Darlene Baker <darleneinbaja@gmail.com>
Sent: Tuesday, December 16, 2025 11:01 AM
To: council@dublin.ca.gov
Subject: CITY COUNCIL MEETING DEC 16, 2025 - FCI DUBLIN USE PUBLIC COMMENT

Dear Mayor and Councilmembers:

Please see attached letter to be considered during public comment on December 16, 2025. I signed up to speak via zoom, but am battling some weather issues up here in Seattle and power outages!

Thank you again for moving forward with a proposed resolution, even if it may be an uphill battle!

Darlene Baker

December 16, 2025

Mayor Sherry Hu, sherry.hu@dublin.ca.gov
Vice Mayor Kashef Qaadri, kashef.qaadri@dublin.ca.gov
Councilmember Jean Josey, jean.josey@dublin.ca.gov
Councilmember Michael McCorriston, Michael.mccorriston@dublin.ca.gov
Councilmember John Morada, john.morada@dublin.ca.gov

Re: Public hearing December 16, 2025 – FUTURE USE OF FCI DUBLIN FACILITY

Dear Mayor and Councilmembers:

My name is Darlene Baker. I live near Seattle, Washington. I was incarcerated inside the FCI Dublin Prison Camp from April 2022 – February 2023. During that time, I was sexually assaulted by former Medical Officer, Jeffrey Wilson. Wilson has pled guilty to one of many sexual assaults of Dublin victims, and is pending criminal sentencing set for January 29, 2026. Wilson is the 9th former Dublin officer convicted of sexually assaulting FCI Dublin incarcerated women.

After reporting the sexual assault, I suffered severe retaliation by Dublin officers and staff. During this time, I served as a whistleblower, forwarding details of abuse and neglect to former Congresswoman Jackie Speiers who was actively investigating the "toxic culture" of Dublin. A group of us also signed releases for our records to be released prior to the U.S. Senate hearing in December 2022.

Since my release, I have volunteered as an advocate with the Dublin Prison Solidarity Coalition and CCWP. This includes help with media. One of many comprehensive news reports was through News Nation: https://www.facebook.com/watch/?v=584861611303509. I was also part of the first wave of civil settlements reached last year with the Bureau of Prisons, totaling over $116M.

I respectfully urge the Council to use every means available to ensure this facility is never opened again, including and especially use as an ICE facility housing vulnerable immigrants, many with language difficulties, limited advocacy and detention without due process.

1. The "toxic culture" at the Dublin "rape club" was hidden for decades by senior government officials. There are over 20 former Dublin officers who are still on paid leave, pending on-going criminal investigations—going on over three years now. I fear these officers may be rehired and ICE detainees placed at risk of continuing assaults and retaliation. Many of the senior government officials are still in place—in spite of covering up crimes occurring inside these walls for decades. The "toxic culture" has never been remedied.

2. While I was inside the Camp, I worked with fellow "Campers" who were employed as construction workers throughout the FCI Dublin campus, and made detailed whistleblower reports from these sources. The sources included trades such as electricians, plumbers, HVAC, and general maintenance. The FCI Dublin buildings are literally falling apart. When it rained, there were rivers of water flowing through the roof and onto the floors. There are huge leaks and black mold on the ceilings from the years of water damage.
3. There is asbestos throughout the buildings. The plumbers reported asbestos inside the water lines, which provides the drinking water for the facility. The workers were required to paint over the underlying asbestos on walls with black paint. When they discovered asbestos under a handicap shower, they were ordered to cover up this with new material. There is asbestos in the flooring material throughout the buildings and cell rooms. This was confirmed by an environmental inspection/report from a third party in February 2024. https://www.documentcloud.org/documents/24534944-fci-dublin-mold-and-asbestos-report/
   BOP was required to post notices of asbestos contamination on the front doors, which they did--for 1 day. After that, officials took the notices down. Any other entity would be required to remediate the asbestos, and confirm this with a third party inspection/report. The costs to remediate this contamination to make the facility fit for human living is exorbitant.
4. The sewer system is failing. There were regular leaks outside the Camp building, which flowed into the walking path and was an overwhelming nauseating smell. The kitchen pipes regularly overflowed sewage into the sinks and floor. There is a grease trap outside the kitchen. This also leaked and there was a river of waste flowing onto the grounds.
5. The hot water heaters above the main floor are insufficient to provide hot water for showers, and would need replacement and full updated re-plumbing throughout the buildings.
6. The kitchen equipment is old and non-functioning. The freezers regularly broke and the meat and frozen items within would defrost, then staff would refreeze the items. These thawed items would be served to incarcerated persons in spite of the contamination. The dry storage is filled with rat and bug contamination. While I was inside the Camp, the kitchen was closed after failing multiple Health inspections.
7. There is black mold inside the sleeping cells, from years of leaks around the windows and walls. The HVAC vents inside the rooms collect black debris from contaminated furnace and pipes. Around 75% of the Dublin residents suffered from asthma and allergies, from breathing the contaminated air. There is no air conditioning system, which is a hazard during the California heat waves.
8. Over the years, many of our families/advocates reported these hazards to both federal and local health district offices. The impression was that this facility was permitted to be exempt from oversight and inspection by any health/environmental authority, including City of Dublin authority.

9. Former BOP Assistant Director, William Lothrop, cited in federal court testimony in 2024 that the cost to repair the FCI Dublin facilities are estimated to be in the "tens of millions of dollars." https://www.ktvu.com/news/judge-slams-bop-trying-dismiss-fci-dublin-case-grills-deputy-director
   Based upon my experience over the past several years, it is likely federal officials would ignore this remediation and continue to place humans in these hazardous conditions.

I urge Council members to make a firm statement—the Bay area will not permit any detention of human beings in a facility in their back yard with these egregious and well-documented hazards. Some tools may include consideration of ordinance powers re: health and safety, health department scrutiny, local police/fire/medic unavailability, etc. The beautiful City of Dublin should shine a beacon of light and loudly proclaim that they will no longer tolerate being the home of the "Dublin Rape Club."

Respectfully yours,

/s/
DARLENE BAKER
[redacted]

Outlook

Dec 16 City Council Agenda item 8.3

From Dan Morley <dan.morley@comcast.net>
Date Tue 12/16/2025 2:09 PM
To City Council <council@dublin.ca.gov>; Marsha Moore <Marsha.Moore@dublin.ca.gov>

You don't often get email from dan.morley@comcast.net. Learn why this is important

CAUTION: This email originated from outside of the organization. Do not click links or open attachments unless you recognize the sender and know the content is safe.

To: Mayor Hu, City Councilmembers, City Manager and staff:

I want to thank you for putting the resolution on the agenda for tonight's meeting, item 8.3 Resolution Formally Opposing the Reopening of the Federal Correctional Institution Dublin for Any Future Detention or Correctional Operations. Thank you also for including copies of two letters you received recently from the Bureau of Prisons. While some may read the notification letter indicating BOP's proposal to divest itself of the facility as a positive sign, I read the entirety of the letter to be an indication that a transfer of the property to another federal agency such as DHS may be imminent. I think we are entering a new phase of the rumored reopening of this facility as a detention center and thus it is all the more important that you pass this resolution tonight. It will be more than a symbolic gesture. It will be a strong statement to the residents of Dublin that their city government respects their rights to live and thrive here. I look forward to working with all of you on providing public comment during the 30 day period of the Environmental Assessment that is referred to in the BOP letter.

Dan Morley
Indivisible Tri-Valley
ICE Out of Dublin Coalition
[redacted]
Dan.morley@comcast.net