



CITY OF DALY CITY



COMPREHENSIVE ANNUAL OPERATING AND CAPITAL BUDGET

For Fiscal Year
2025

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CITY OF DALY CITY

**CITY OF DALY CITY
ADOPTED
COMPREHENSIVE ANNUAL
OPERATING BUDGET
FISCAL YEAR 2025**



City Council

Juslyn C. Manalo, Mayor
Dr. Rod Daus-Magbual, Vice Mayor
Glenn R. Sylvester
Pamela DiGiovanni
Teresa G. Proaño

City Treasurer

Daneca Halvorson

City Clerk

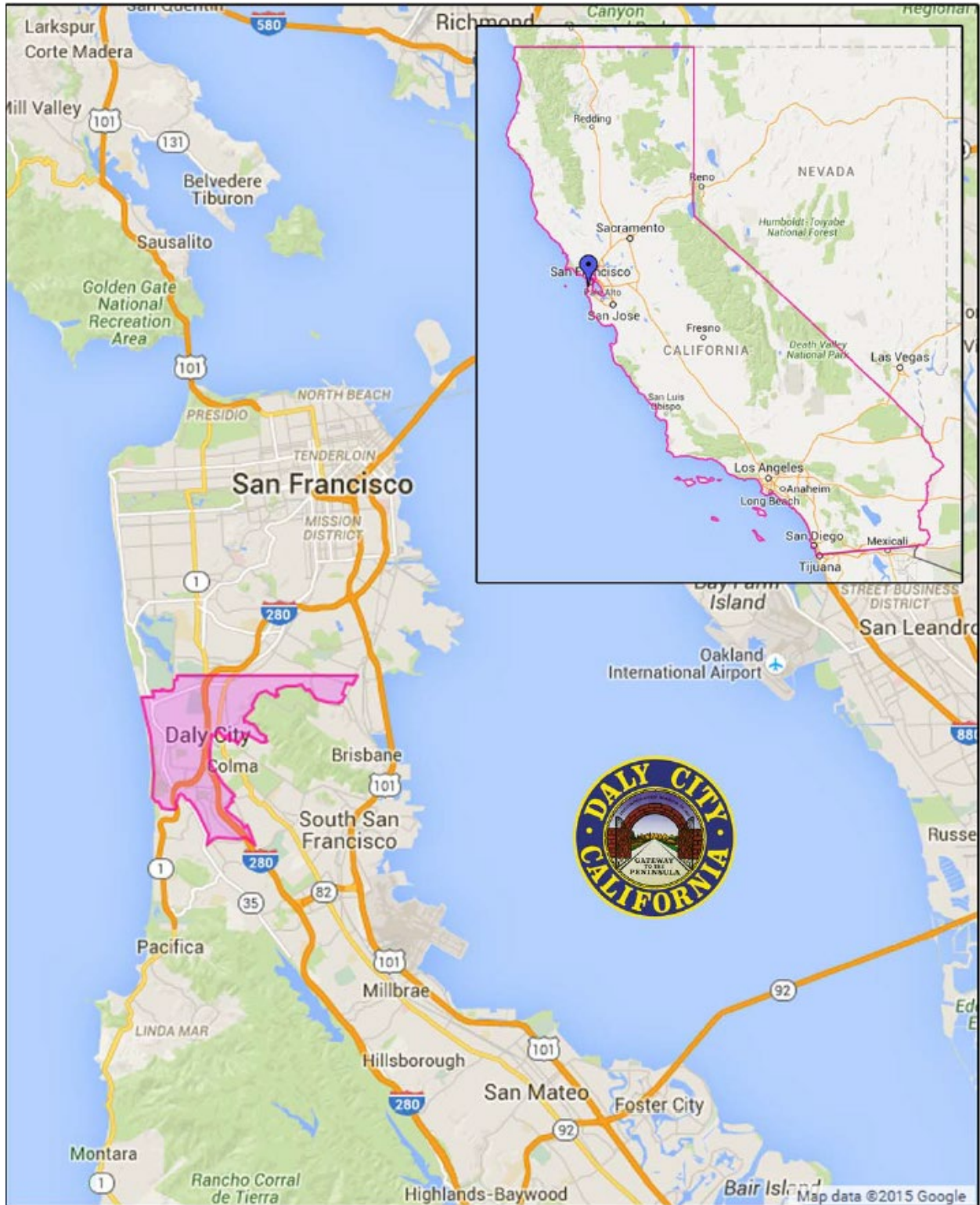
K. Annette Hipona

City Manager

Thomas J. Piccolotti

Prepared by

Department of Finance and Administrative Services
Timothy J. Nevin, Director





GOVERNMENT FINANCE OFFICERS ASSOCIATION

*Distinguished
Budget Presentation
Award*

PRESENTED TO

**City of Daly City
California**

For the Fiscal Year Beginning

July 01, 2023

Christopher P. Morrell

Executive Director

History of Daly City



Incorporated in 1911, Daly City is one of the largest of the 20 cities in San Mateo County, with a population of 101,458. Located on the southern border of San Francisco, the “Gateway to the Peninsula” covers approximately 7.66 square miles and is one of the most population-dense cities in California.

The City operates under a Council-Manager form of government and is a General Law City under California statute. The City of Daly City is a full-service city, providing police, fire, streets and roadways, library, recreation, planning and zoning, and general administrative services to one of the most ethnically diverse populations in the nation. The City also operates a water utility and a sanitation district.

Named after prominent dairy farmer and cattle rancher John Donald Daly, the City took shape in the aftermath of the 1906 San Francisco earthquake and fire. Displaced residents fled south to the Peninsula to rebuild their lives. Daly subdivided his ranch property in 1907 and housing tracts emerged to accommodate the new population. From that time until the 1940’s, housing steadily began to replace the farms and flower-growing operations in the City.

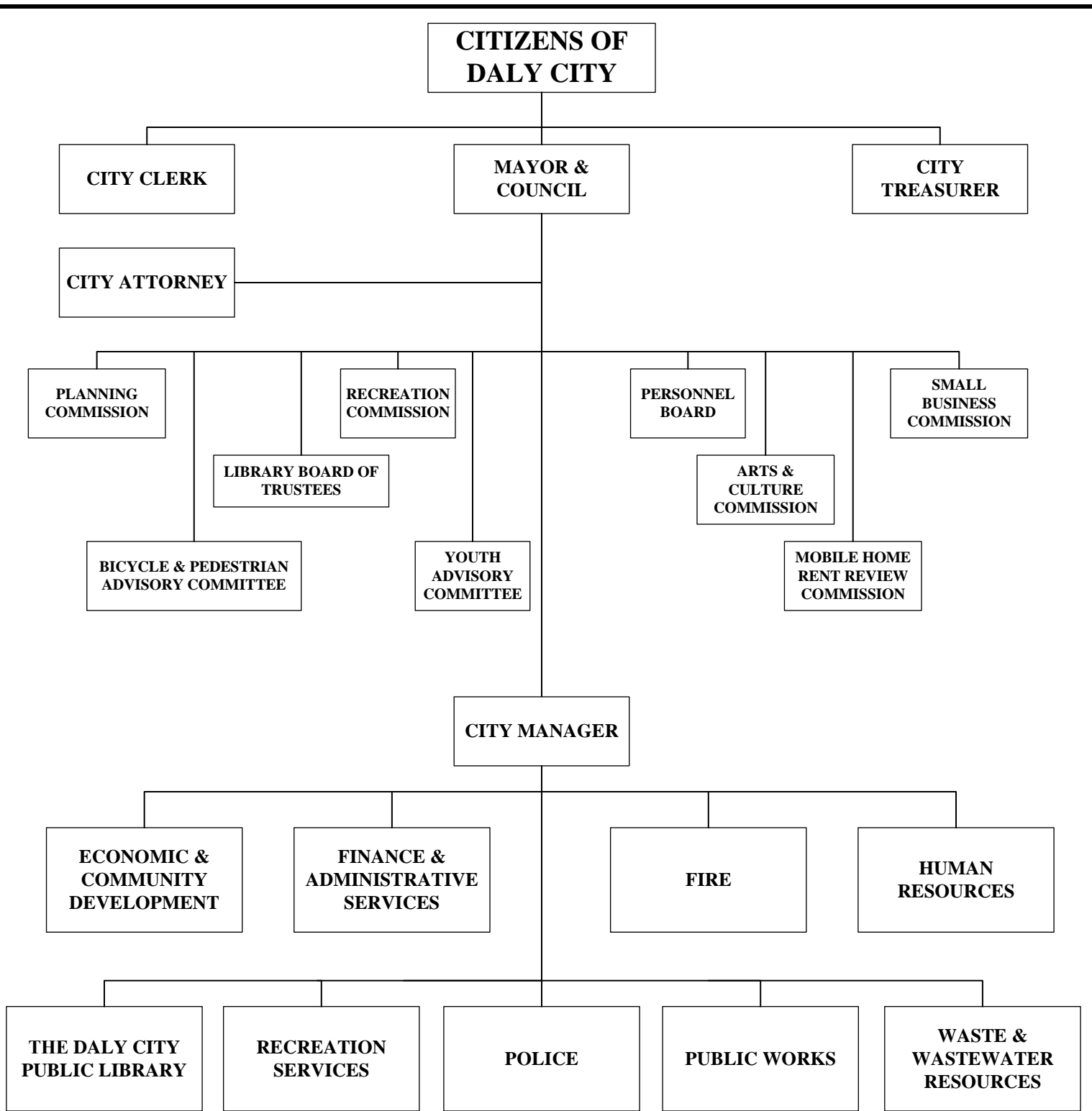
After World War II, Daly City again became a place to find a new home. In 1947, Henry Doelger, a local builder, broke ground for the Westlake Development. It was one of the first fully planned communities in the country – a “city within a city”. The development incorporated housing, shopping centers, offices, medical facilities, churches, and schools to accommodate those returning from the war and looking for a new place to settle.

Doelger’s new vision was memorialized in the *Little Boxes* song, written by Malvina Reynolds in 1962 when she was traveling south from San Francisco and saw the new dwellings being built. Pete Seeger recorded it in 1963 and a legend was born. But Doelger knew that to be economically viable, the homes had to be affordable to average people, so his company had to invent ways to keep construction costs down while making them attractive enough to lure buyers.

Today, those “houses made of ticky-tacky” are nearly unaltered by later additions and remodels. Owners over the years have kept them well maintained and mostly original, a testimony to Doelger’s vision of a near perfect community and a reflection of the investment in place that is the Daly City community.



CITY OF DALY CITY ORGANIZATONAL STRUCTURE FISCAL YEAR 2024



BUDGET OVERVIEW



CITY OF DALY CITY

333 – 90TH STREET
DALY CITY, CALIFORNIA 94015-1895

August 2024

Honorable Mayor,
Members of the City Council, and
Citizens of Daly City

On behalf of the City's Leadership Team, we are pleased to present to you the City of Daly City's Fiscal Year (FY) 2025 Comprehensive Annual Operating and Capital Budget.

The budget represents the City's financial plan that was carefully developed to further the City's important mission of delivering exemplary municipal services to our entire community, consistent with the City's history, culture, and unique character.

The budget is presented in an annual format. The City had previously issued a biennial budget, but due to the ongoing economic uncertainties, the City chose to maintain an annual budget for FY 2025. The budget reflects current fiscal conditions which continue to present challenges while the City recovers from the impacts of the COVID-19 pandemic, inflation and possible forecasted recession.

While revenues are increasing modestly, operating costs are increasing as well. The City has a General Fund structural budget deficit of approximately \$3.3 million in operating budgeted expenditures and a \$2.6 million contribution to Capital Improvement projects for a total deficit of approximately \$5.9 million for FY 2025. The structural deficit is due to many factors including increasing salary and benefit expenditures to maintain a competitive workforce, rising healthcare costs, overtime due to staffing shortages, and escalating employer pension contributions due to changes in CalPERS actuarial assumptions. These factors, coupled with revenue concerns including the lack of a diversified revenue base, and an overreliance on property and sales tax, have contributed to the structural deficit. Furthermore, despite being the second largest municipality in San Mateo County, Daly City falls behind other neighboring cities in economic growth due to lower tax revenue per capita.

The City did work to reduce or maintain operating expenses, manage salary and benefit costs, and increase revenues to assist in balancing the budget. However, the City did not make significant changes to the FY 2025 one-year budget given the continuing economic uncertainties. For the next budget cycle, the City will review options for creating a more balanced budget. For FY 2025, the use of approximately \$5.9 million in General Fund reserves is relied upon to maintain operations

at current service levels. The City will closely monitor revenues and expenditures throughout FY 2025 to mitigate the current deficit.

The City continues to exercise fiscal prudence in managing its budget and maintaining financial stability. The City is committed to sustaining an unassigned General Fund balance representing 17% or two months of the total annual General Fund operating budgeted expenditures and taking a longer view of fiscal sustainability through the implementation of a Long-Term Financial Plan to address pension and other post-employment benefits (OPEB), revenue enhancements, and cost recovery to support City operations.

BUDGET DEVELOPMENT

The foundation for developing the budget continues to be the guiding principles and related priorities established by the City Council. The budget is designed to support each of them. Each department's budget narrative discusses the ways in which the organization is furthering those guiding principles and priorities, which include:

GUIDING PRINCIPLES

- Foster Economic Vitality and Financial Sustainability.
- Enhance Quality of Life for Residents.
- Promote an Aesthetic Community Environment.
- Facilitate Community Building and Civic Engagement.
- Create “Healthy Citizen/Healthy Community” Opportunities.

PRIORITIES

Economic Development and Revenue Enhancement to Ensure Long-Term Fiscal Sustainability

- Promote a diverse economic base through directed larger business development.
- Develop a citywide economic development strategy and plan to identify new opportunities for expanding the economic base.
- Develop strategies to boost tourism.

Government Operations

- Continue to identify opportunities for greater cost effectiveness and efficiency in all City departments and through shared services with other local agencies.
- Work to electrify City Properties.

Transportation and Traffic Improvements

- Enhance the transportation network and reduce traffic congestion.
- Expand the network of bike lanes and walking lanes for community health and recreation.

- Enhance pedestrian-oriented improvements citywide.

Affordable Housing

- Continue to develop quality affordable housing at all income levels to combat rising home prices.

Public Safety

- Ensure adequate public safety resources to reinforce a sense of community and personal safety.

Infrastructure

- Allocate resources to maintain quality infrastructure throughout the community.

Land Use

- Enhance the physical development of the community consistent with sound environmental and other land use policies.

Community and Civic Support

- Engage and educate the community to participate in civic affairs and provide input on public policy initiatives and community concerns.
- Allocate appropriate resources to support the community.

Quality of Life

- Provide a variety of opportunities for community participation in recreation, library, cultural and other structured, as well as passive, leisure time activities.
- Expand Youth, Active Adults and Senior services.
- Finalize Age-friendly Action Plan.
- Improve libraries.

Capital Improvement

- Continue any deferred maintenance.
- Develop master plan for Doelger Senior Center/Westlake Park.
- Prioritize Mussel Rock.
- Continue to review status of all capital projects in the pipeline.

Workforce & Succession Planning

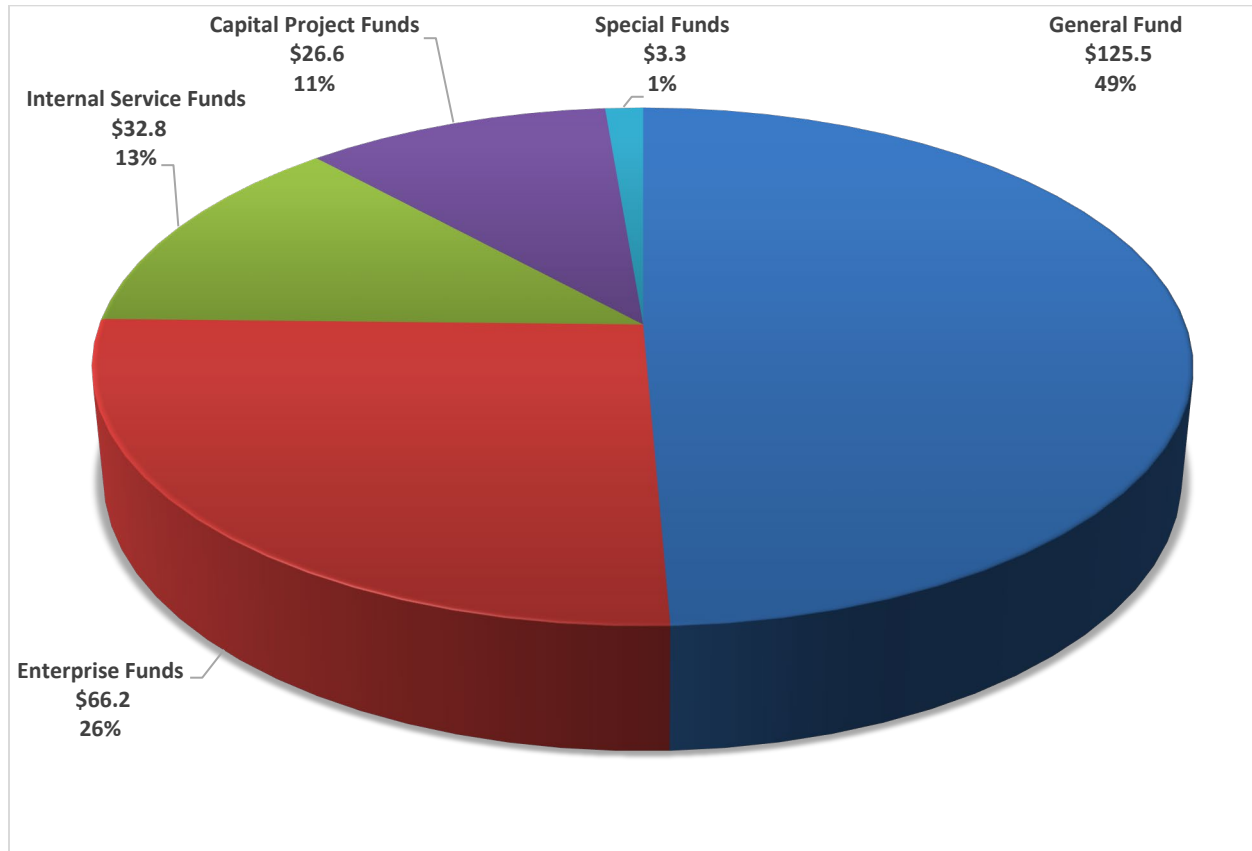
- Recruit and retain a talented workforce

One of the many challenges moving forward is to find ways to continue to support these objectives with limited funding. Establishing concrete and achievable objectives serves to focus the City's efforts, promotes using the resources available in the most productive manner, and delivers meaningful results.

BUDGET OVERVIEW

The citywide total operating and capital expenditure budget for FY 2025 is \$254.4 million. Daly City's budget is dominated by the General Fund, which accounts for the core operations of this full-service city. The FY 2025 General Fund expenditure budget accounts for \$125.5 million or 49% of the total City budget. The Water and Wastewater Enterprise funds accounts for \$66.2 million or 26% of the total City budget.

Fiscal Year 2025 Citywide Expenditures - \$254.4 million



General Fund

Property tax and sales tax traditionally make up the majority of the revenues in the General Fund and represent 64% or \$76.9 million of the \$119.5 million budgeted for FY 2025. The City estimated approximately \$2.7 million in American Rescue Plan Act funds would be recognized in FY 2025. This is the last of the one-time source of funding included in the General Fund revenues and is not representative of increased ongoing revenues.

Due to the COVID-19 pandemic, increasing workforce expenses, and the lack of a diversified revenue base, the adopted budget includes the use of General Fund reserves of approximately \$5.95 million in FY 2025 to mitigate the anticipated budget deficit.

The City's Reserve Policy is to maintain an unassigned General Fund balance equal to 17% or two months of annual General Fund budgeted expenditures. The projected unassigned General Fund

balance will decrease to \$57.2 million or 45.6% of budgeted expenditures in FY 2025, which is above the General Fund reserve target of 17%.

General Fund Summary

	Actuals 2023	Year-End Estimate 2024	Adopted Budget 2025
Revenues	123,258,461	124,168,336	119,514,560
Expenditures	(113,848,012)	(124,278,158)	(125,464,415)
Net	9,624,298	(109,822)	(5,949,855)
General Fund Reserve Transfer		109,822	5,949,855

General Fund Revenue Projections and Assumptions - Major Revenue Sources

Although Daly City is one of the largest communities in San Mateo County, with a population of 101,458, cities of this size have inherent difficulties with revenue projections. Because there is not sufficient economic diversity to cause revenues to closely align with regional trends, revenue projections can be unpredictable. Much reliance must be placed on the County and State governments, which are responsible for assessing and collecting a majority of the City’s revenues.

Given this situation, the methodology employed relies on historical data combined with a general sense of the economic status of the local community to help predict future revenues. When combined with County and State data and regional and national trends, it is possible to produce a reasonable projection of City revenues.

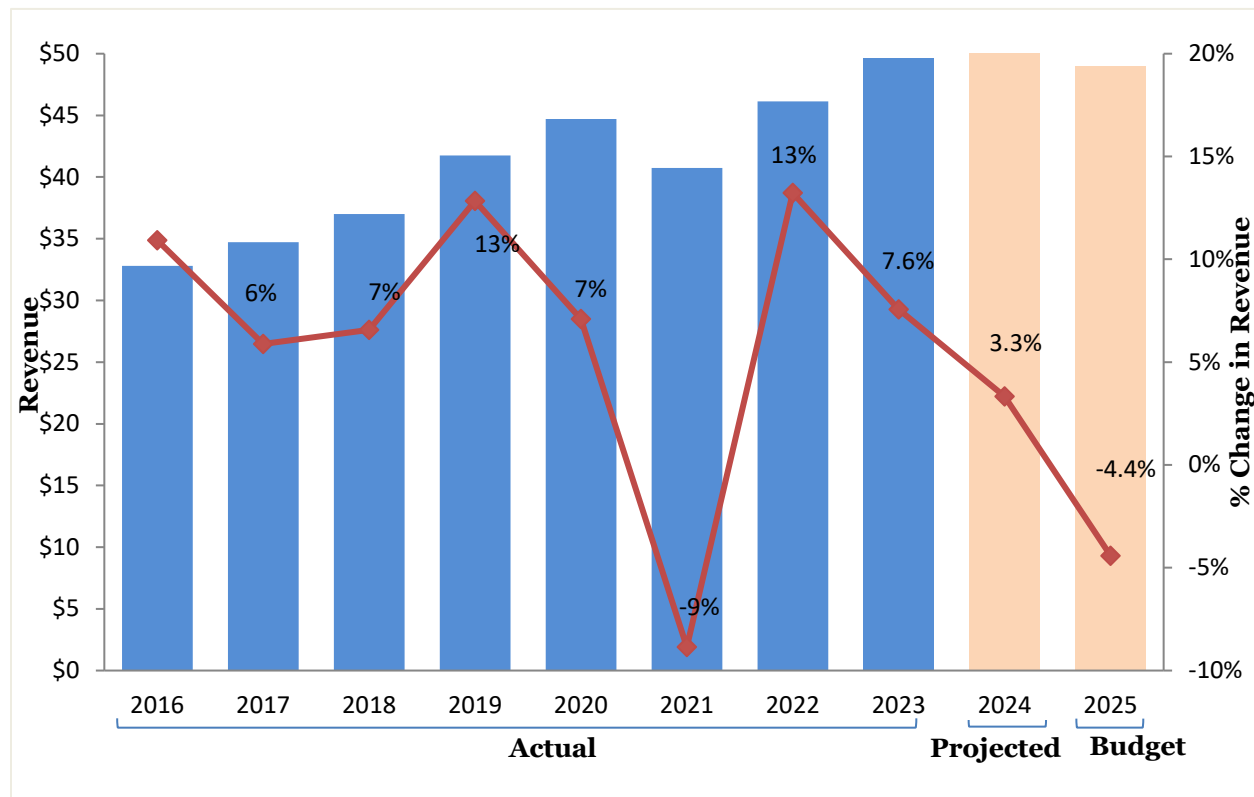
Property Tax

The largest single revenue source in the General Fund is property tax. Property tax is collected by the County and distributed to the City based upon a formula determined by State law. With the imposition of property tax limits through state Proposition 13 in 1978, taxes were limited to 1% of assessed values plus the rate necessary to service the debt on local voter-approved bonds. Proposition 13 specifies that a property’s assessed value may increase at the rate of the California Consumer Price Index but cannot exceed 2% per year unless the property is improved through new construction or transferred through ownership to establish a new assessed value. This 1% of assessed values is split among cities, schools and counties in a ratio proportionate to the amounts of taxes collected before Proposition 13 was passed. Cities within San Mateo County receive approximately 15 cents of each \$1 collected, however Daly City should be receiving a larger portion being one of the largest cities within San Mateo County.

The FY 2025 adopted budget for property tax is \$49 million, or 41%, of the General Fund revenue budget. This is an increase of \$2.1 million from the FY 2024 adopted budget. VLF revenue, also known as “property tax in-lieu of motor vehicle license fee” payments, are received as property tax revenue from the State of California to replace the Motor Vehicle License Fee (MVLFF) that was repealed in 2004. The City is still waiting to receive notification of approval of shortfall

payment from FY 2023 of \$3.8 million and is estimating a shortfall from FY 2024 if \$6.1M which the county and city will need to request from the state.

Total Property Tax FY 2016-2025 (in millions)



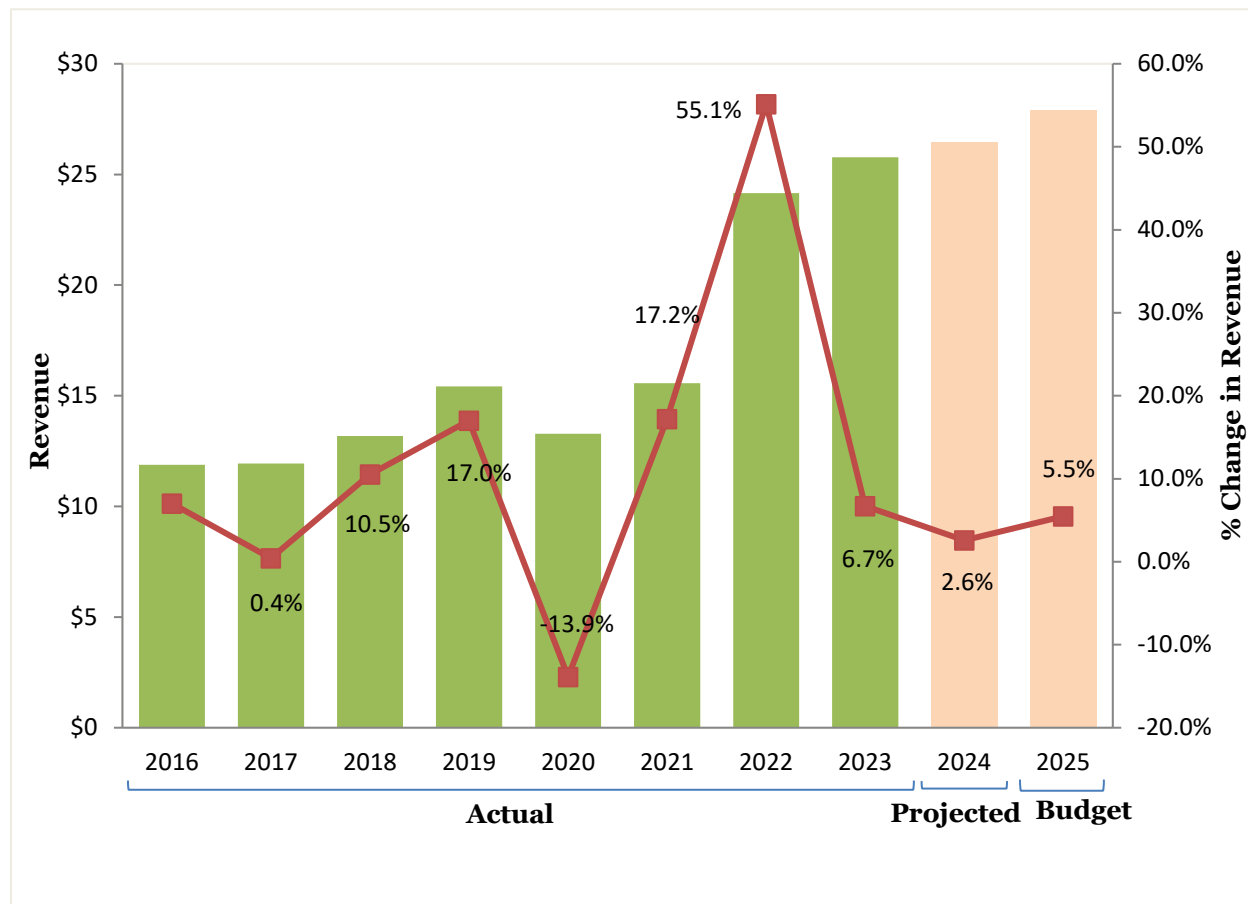
Sales Tax

Sales tax is the second largest revenue source in the General Fund. Sales tax revenue is collected at the point of sale, which applies to all retail sales of goods and services except those sales specifically exempted by law. The sales tax receipts are remitted to the California Department of Tax and Fee Administration, which is then allocated to the City on a monthly basis.

The FY 2025 Adopted Budget for Sales Tax is \$27.9 million, or 23%, of the General Fund revenue budget. This is an increase of \$1.65 million from the FY 2024 Adopted Budget. The estimated sales tax revenue for FY 2025 was provided by Avenu Insights & Analytics, the City's sales tax consultant. The increase is primarily due to anticipated consumer activity in FY 2025 which has resulted in a larger base and a minimally increased growth rate based on their forecast.

In addition to the general sales tax, the adoption of Measure Q by the Daly City voters in November 2020 adds to the City's sales tax base. Measure Q – the Daly City Local Recovery and Relief Measure – adds a transaction and use tax of one-half cent to the total sales tax rate starting in April 2021. The total sales tax rate within the City of Daly City is now 9.875%. It is estimated that Measure Q will generate about \$9.6 million in sales tax revenue for FY 2025, an increase of \$324 thousand from FY 2024.

Total Sales Tax FY 2014-2025 (in millions)



The growth in sales tax receipts for the City is attributable to several economic factors, such as unemployment and consumer confidence, which have vastly improved since the beginning of the pandemic. In May 2020 during the initial months of the pandemic, the unemployment rate for Daly City rose to 17.2%. Since then, unemployment has gone below pre-pandemic levels with unemployment at 2.5% as of May 2023. Consumer confidence, which is a statistical measure of consumers' feelings about economic conditions and is used as an indicator of the overall state of the economy, dropped by 28% to 85.7 in April 2020. As the economy began to reopen, consumer confidence quickly rose to a high of 128.9 in June 2021, but has since decreased in a recent downward trend to 97 as of April 2024.

Along with Measure Q, the effects of the COVID-19 pandemic resulted in an increase in personal savings and disposable income, which combined with pent up demand has allowed the City's sales tax revenue to recover at an accelerated rate in FY 2021 and FY 2022. While this level of growth is unprecedented, it is expected that sales tax will return back to a moderate growth compared to what has occurred prior to the pandemic.

Charges and Fees

Charges and Fees revenue is mainly generated by payments for services and programs provided to the public. These services are provided by several City departments such as Police, Economic and Community Development, Fire, and Public Works.

The FY 2025 Adopted Budget for Charges and Fees is \$5.7 million, or 5% ,of the General Fund revenue budget. This is a decrease of approximately \$130,000 from FY 2024, which is primarily due to a slowdown in construction which has led to certain fees trending lower than previous years.

Business License

The FY 2025 Adopted Budget for Business License is \$6.4 million, or 5%, of the General Fund revenue budget. This is a increase of approximately \$350,000 from FY 2024. Prior to the pandemic, Business License Revenue had been growing at an average rate of 8%. This growth had slowed to 0% during the pandemic but has return to pre-pandemic trends with FY 2025 seeing a projected 6% increase from FY 2024. Business License Tax is a fee paid to the City in order to conduct business in Daly City.

From Other Agencies

The FY 2025 Adopted Budget for From Other Agencies is \$3.7 million, or 3%, of the General Fund revenue budget. This is primarily comprised of the anticipated use of \$2.7 million in one-time American Rescue Plan Act (ARPA) funds. ARPA was passed and signed into law on March 11, 2021. ARPA created the Coronavirus State and Local Fiscal Recovery Funds (SLFRF) program to deliver \$350 billion for state and local governments. The main objectives of this program are to support COVID-19 response efforts, replace revenue lost during the pandemic, support economic stabilization for households and businesses, and address systemic health and economic challenges that have contributed to the inequal impact of the pandemic on underserved and vulnerable populations. The City was allocated \$25.2 million in ARPA funds, which must be obligated by December 31, 2024. Of the \$25.2 million in ARPA funds received, \$22.1 million has already been recognized in revenue from various projects the City Council approved.

These funds have allowed the City to maintain current City service levels and add critical operational and capital expenditures in response to the negative impacts that the COVID-19 pandemic has had on Daly City communities and residents.

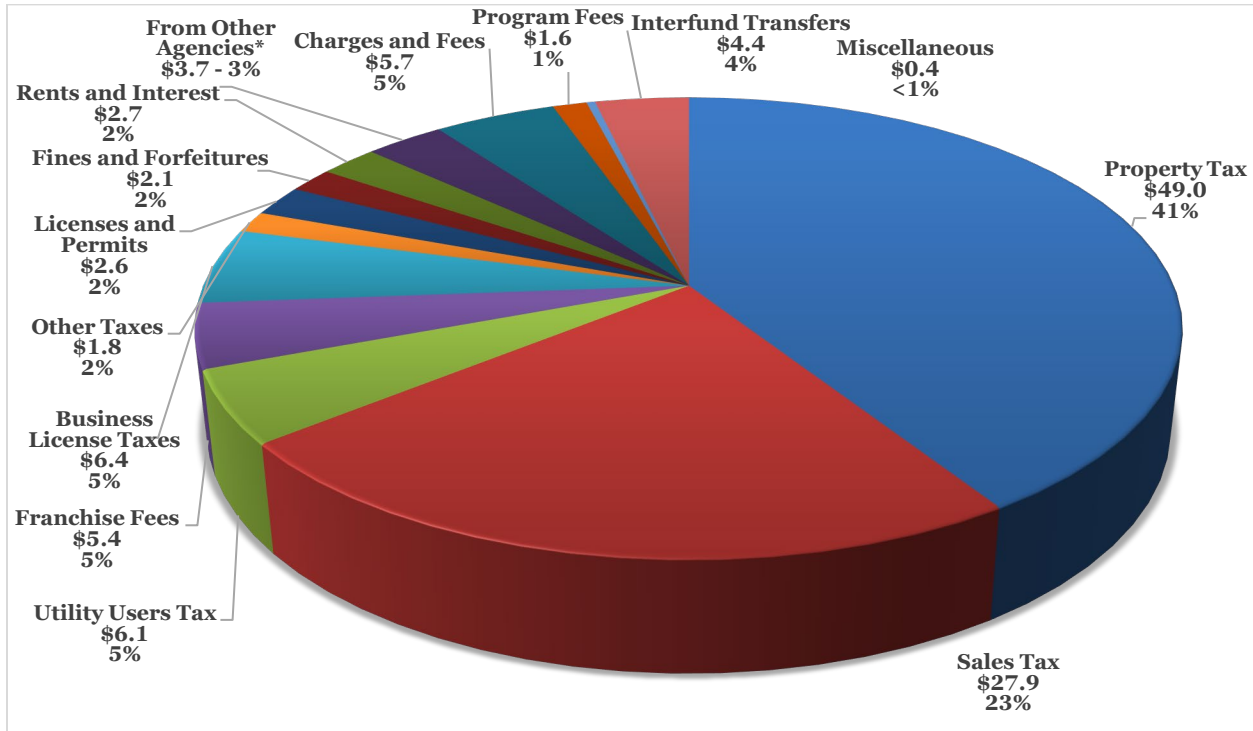
General Fund Sources and Uses

Revenue sources and expenditure categories for the General Fund appear below. It is important to note that 67% of the General Fund budget is allocated to public safety, Police and Fire, which is greater than property tax, at only 41%. This relationship is not atypical for California cities since the adoption of Proposition 13, which capped property tax rates at one percent of current valuation.

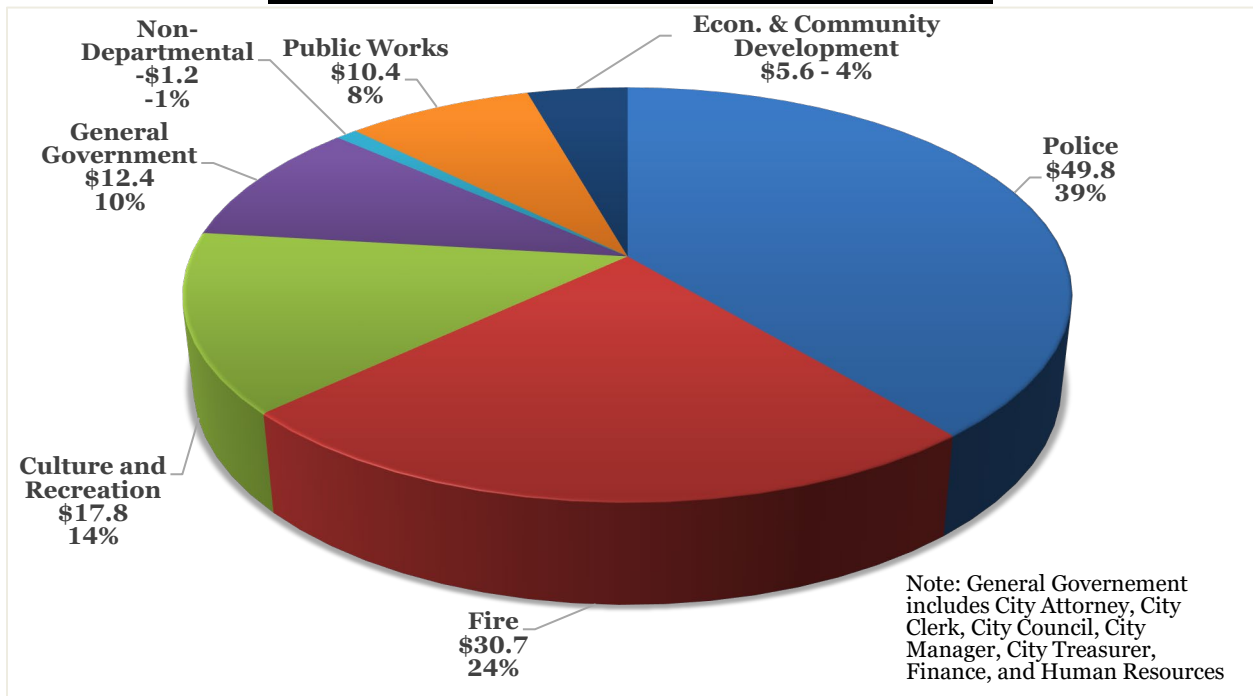
It has been necessary to find other revenue sources to fund basic services like police and fire, since the traditional method of funding expenditure increases by adjusting the property tax rate is not available to California cities. Greater reliance is placed on local taxes and user fees, which can be controlled at a local level. In addition, Measure Q was passed in FY 2021, which is funding

different programs in FY 2025, including the reinstatement of Fire Engine 95, Library and Recreation programs, the Pilot Restorative Justice Program, the Body Worn and Patrol Vehicle Camera Program, Automated License Plate Reader Program, and the Community Wellness and Crisis Response Team Pilot Program.

FY 2025 General Fund Revenues - \$119.5 million



FY 2025 General Fund Expenditures - \$125.5 million



Total Revenues per Capita

To put Daly City's financial status in perspective, the following chart compares Daly City total revenues per capita with other cities in San Mateo County. Daly City's total revenues per capital rank 9th out of the 10 largest cities in the County. The table also reflects the impact of different tax structures.

Total Revenues Per Capita	
Burlingame	\$4,677
Menlo Park	\$4,222
Redwood City	\$4,096
South San Francisco	\$4,009
Foster City	\$3,293
San Bruno	\$3,195
San Carlos	\$3,079
San Mateo	\$3,070
Daly City	\$2,005
Pacifica	\$1,976

Source: State Controller's Office, Cities Annual Report, FY 2022

- 6 of the 10 jurisdictions (Burlingame, Foster City, San Bruno, San Carlos, San Mateo, and South San Francisco) do not charge a utility users tax.
- San Mateo has a substantially higher real property transfer tax.

FY 2025 General Fund Budget Balancing Strategies

The City utilized several strategies while developing the budget to mitigate the FY 2025 Adopted Budget deficit. To begin, the City adopted an annual budget rather than a biennial budget to maintain financial flexibility. In addition, the City identified increased revenues as part of an ongoing fee study to help bridge the gap between general fund revenues and expenditures. Also, Finance requested that departments minimize their operating expenditures for FY 2025. In addition, staff ensured that no new programs or net positions were added.

GENERAL FUND LONG-TERM FISCAL CHALLENGES

The COVID-19 pandemic, which began in March 2020, continues to create uncertainties for Daly City, including with its estimated revenues and expenditures and its long-term fiscal sustainability. As a result, the City decided to adopt a one-year budget for FY 2025. The one-year budget allowed the City to continue to make small changes to the expenditure side of the budget while waiting to see how revenues respond. Although the FY 2025 General Fund budget is projected to use some of the General Fund reserves, outside funding from the Federal Government, including the American Rescue Plan Act funding, is also helping to balance the General Fund budget. However, the immediate needs of the COVID-19 pandemic have not changed the overall long-term

challenges for the City, and future budgets will need to address the following ongoing fiscal challenges for not only the operating budget, but the capital improvement program as well.

CalPERS Pension Costs

The California Public Employees' Retirement Systems (CalPERS) employer contribution rates are projected to increase significantly over the next 10 years with the implementation of new actuarial assumptions. In December 2016, the CalPERS Board of Administration (CalPERS Board) made its first major change to discount rates in many years by voting to lower the discount rate from 7.50% to 7.00% which was to be phased in over a three-year period. The decision was made due to lower-than-expected investment returns and to ensure long-term sustainability of the CalPERS fund. Then, in November 2021, the CalPERS Board formalized another major change to the discount rate. The Board's Risk Mitigation Policy was triggered in June 2021 due to investment returns of 21.3%, outperforming the discount rate by at least two percentage points. Due to this policy and the update to the Asset Liability Management process, the discount rate was reduced to 6.8%, which will increase the City's pension costs.

The annual CalPERS contributions are comprised of two elements:

Normal Cost (NC) represents the annual cost associated with service accrual for the upcoming fiscal year. Below are the NC rate and employer contributions for miscellaneous and safety members in FY 2025 for all funds.

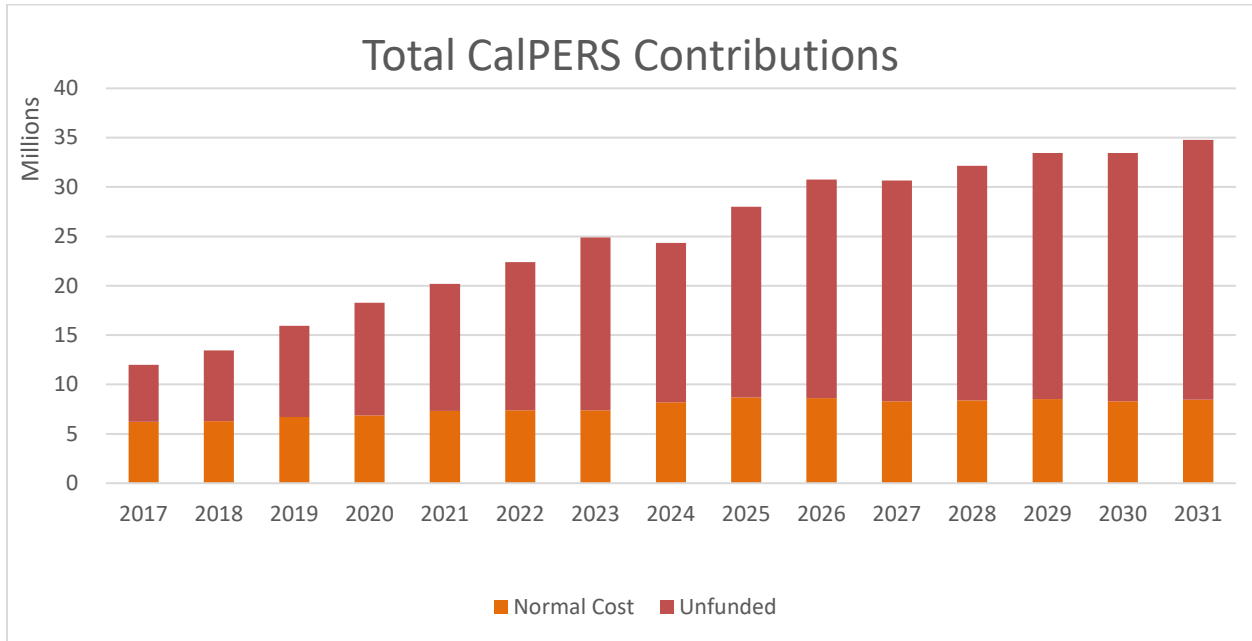
		FY 2025	
		NC Rate	Employer Contributions
Miscellaneous		12.49%	\$3.79 million
Safety		17.79%	\$4.89 million
Total			\$8.68 million

Unfunded Accrued Liability (UAL) represents the amortized dollar amount needed to fund past service credit earned for members who are currently receiving benefits, active members, and for members entitled to deferred benefits, as of the valuation date. In FY 2018, CalPERS changed the amortization of the UAL from being represented as a percentage of active payroll to a dollar amount. Below are the UAL employer contributions for miscellaneous and safety members in FY 2025 for all funds.

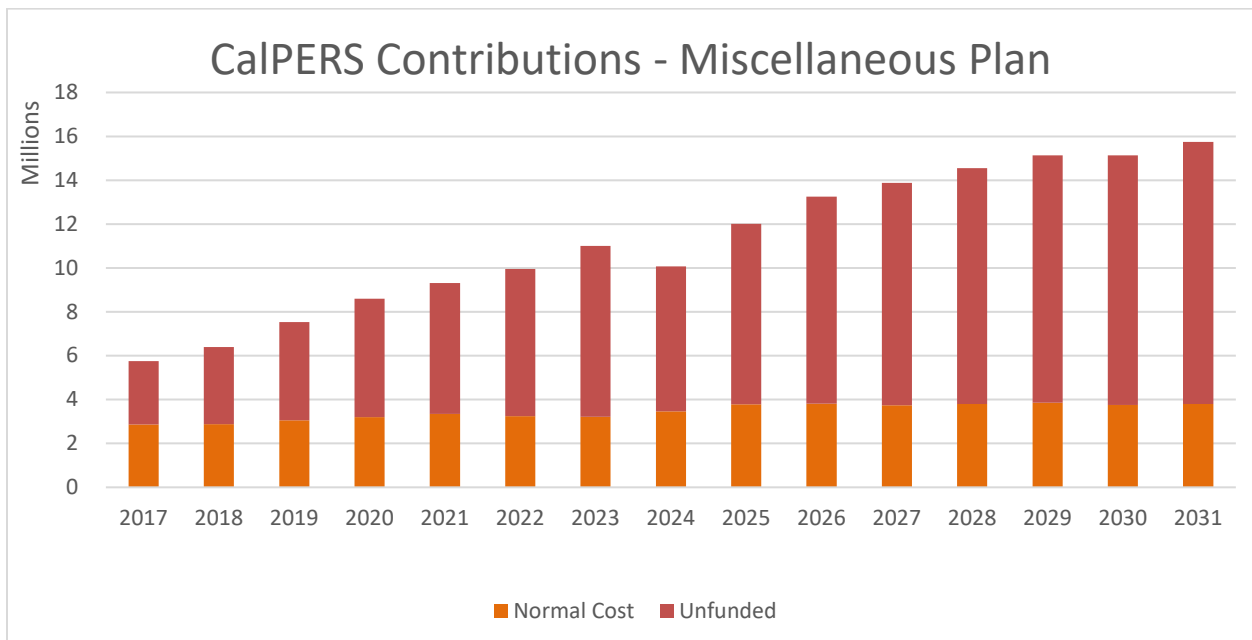
		FY 2025
UAL		Employer Contributions
Miscellaneous		\$8.22 million
Safety		\$11.1 million
Total		\$19.32 million

The projected contributions below are calculated under the assumption that the discount rate has changed to 6.8% going forward.

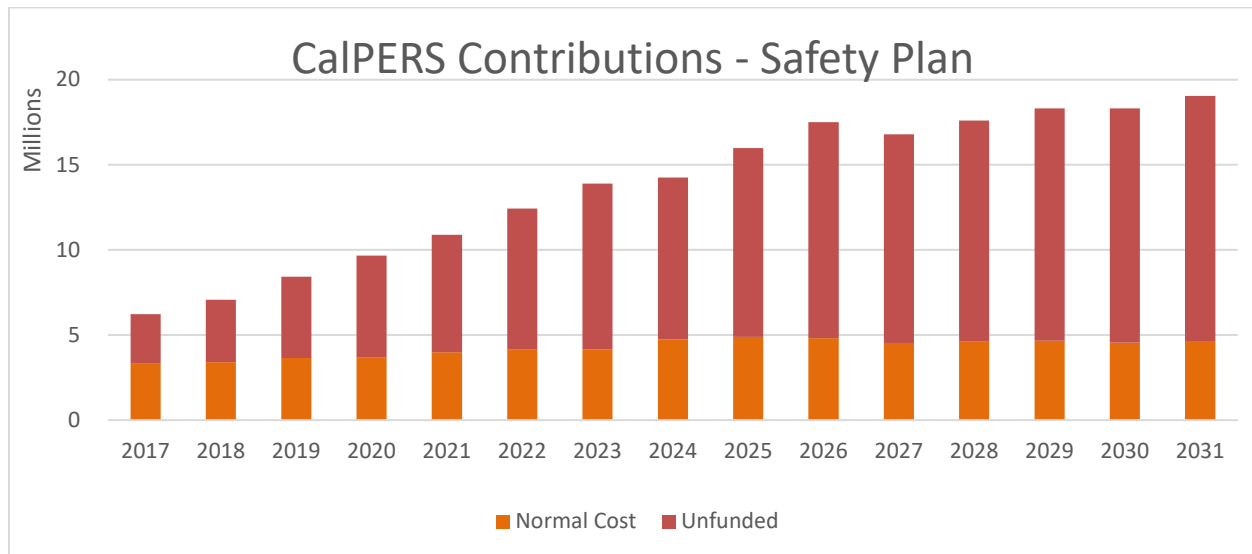
The following chart illustrates the historical and projected employer contributions for CalPERS Normal Cost and Unfunded Accrued Liability between FY 2017 to FY 2031. Total CalPERS contributions of all funds is projected to increase by \$6.8 million, or 24.3%, from \$28 million in FY 2025 to \$34.8 million in FY 2031.



The chart below shows the CalPERS contributions for the Miscellaneous Plan between FY 2017 and FY 2031. Total contribution for FY 2025 is \$12 million and the projected contribution for FY 2031 is \$15.7, representing a \$3.7 million, or 31.1%, increase.



The chart below shows the CalPERS contributions for the Safety Plan between FY 2017 and FY 2031. Total contribution for FY 2025 is \$16 million and the projected contribution for FY 2031 is \$19 million, representing a \$3 million, or 19.1%, increase.



The funded status is a measure in which the market value of the plan's assets is enough to cover the current benefit obligations and can be viewed as an estimation of the need for future contributions. The below charts are the funded status for the Miscellaneous and Safety Plan.

Miscellaneous

Fiscal Year	Accrued Liability	Market Value of Assets	Unfunded Accrued Liability	Funded Ratio
2014	270,586,998	228,083,175	42,503,823	84.3%
2015	276,543,850	226,479,886	50,063,964	81.9%
2016	291,705,042	220,915,531	70,789,511	75.7%
2017	304,932,049	238,992,108	65,939,941	78.4%
2018	326,775,942	252,257,682	74,518,260	77.2%
2019	338,885,650	261,801,363	77,084,287	77.3%
2020	353,024,052	267,067,635	85,956,417	75.7%
2021	365,491,316	319,900,670	45,590,646	87.5%
2022	383,857,167	288,769,580	95,087,587	75.2%
2023	408,830,849	298,454,438	110,376,411	73.0%

Safety

Fiscal Year	Accrued Liability	Market Value of Assets	Unfunded Accrued Liability	Funded Ratio
2014	275,520,326	223,220,891	52,299,435	81.0%
2015	285,993,326	220,709,204	65,284,122	77.2%
2016	301,813,117	213,913,110	87,900,007	70.9%
2017	317,048,393	229,463,179	87,585,214	72.4%
2018	343,992,987	240,061,593	103,931,394	69.8%
2019	358,906,687	247,780,480	111,126,207	69.0%
2020	374,119,027	251,370,660	122,748,367	67.2%
2021	395,138,804	301,330,031	93,808,773	76.3%
2022	412,529,998	272,250,803	140,279,195	66.0%
2023	432,105,420	282,514,909	149,590,511	65.4%

Other Post-Employment Benefits (OPEB)

Retiree health benefits are provided on a pay-as-you-go basis. It is financially challenging to provide full funding for the Annual Required Contributions (ARC).

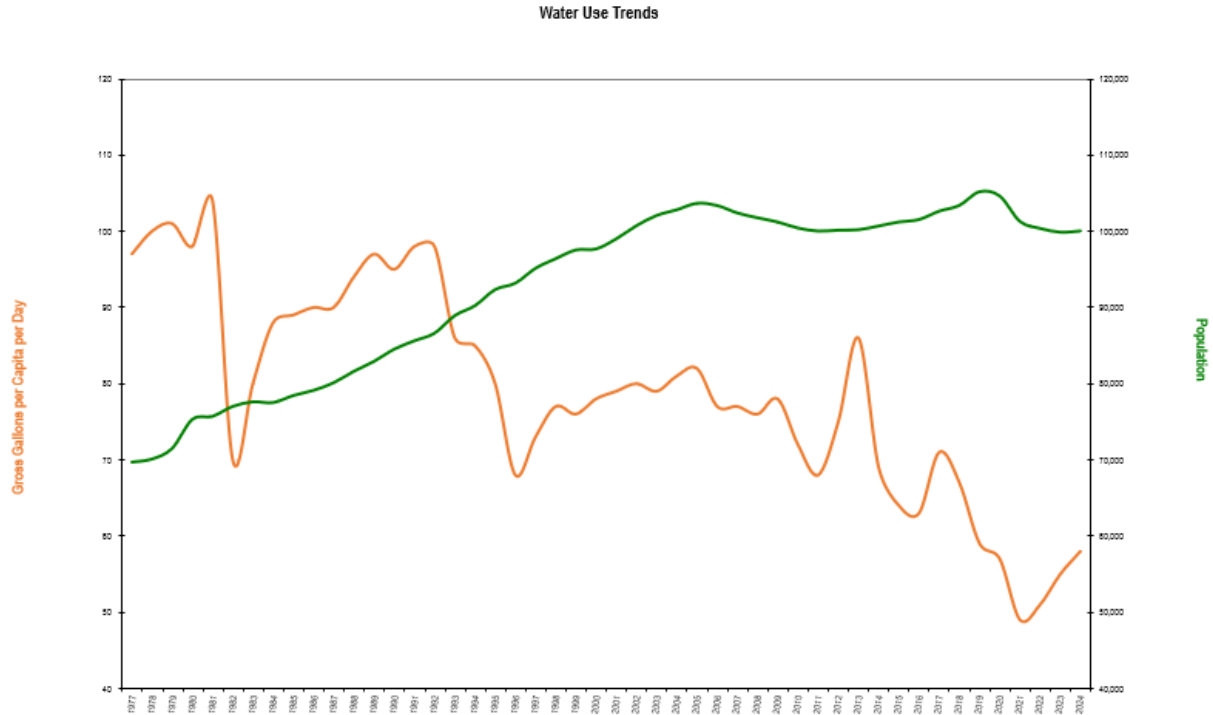
In May 2014, the City contracted with CalPERS California Employers' Retiree Benefits Trust (CERBT) to pre-fund Other Post-Employment Benefits (OPEB) liabilities. By joining the CERBT, investment return assumptions, known as discount rate assumptions, will be higher, making the ARC and unfunded liability lower. In addition, the City can help finance future OPEB costs from the investment earnings provided by CalPERS CERBT.

Long-Term Capital Needs

Another substantial challenge is the funding of long-term capital needs to properly maintain the City's infrastructure and to provide adequate maintenance and replacement of the City's facilities.

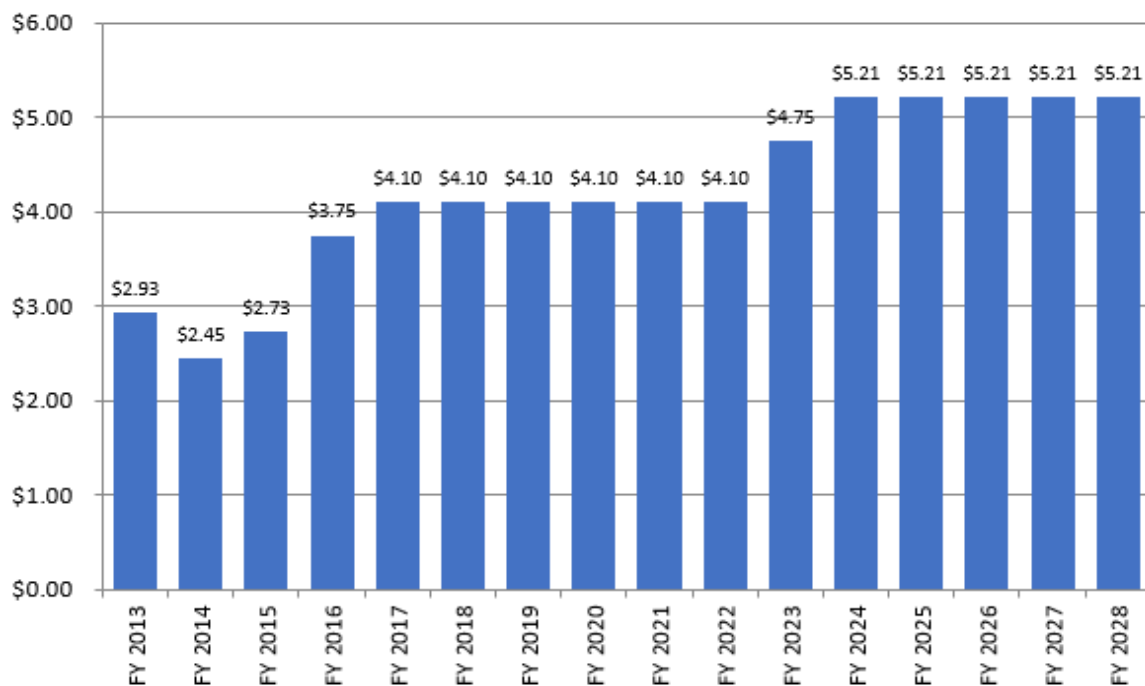
Water and Wastewater Utility Revenues

Both the Water and Sanitation Enterprise Funds rely on water usage, measured in units of one hundred cubic feet or 748 gallons, for the utility revenues. As a result, revenues for both water and wastewater are impacted by population and water usage. Per capita usage has remained low since the droughts of 2011, 2016, 2021, and 2022. There has been a slight uptick in usage since the drought ended, but usage is projected to remain low with a decrease in population and residents incorporating water conservation practices permanently.



Daly City purchases more than half of its drinking water from the San Francisco Public Utilities Commission (SFPUC) through the wholesale water delivery system. Rates for purchased water have risen over 25% in recent years. The following graph tracks the historical and projected rate increase.

PROJECTED COST PER UNIT OF SFPUC WATER



As a result of both the decline in usage and increase in the cost for purchased water, a five-year revenue plan was adopted for the Water Utility in FY 2024 with 4% rate increases adopted through FY 2028.

Water Sales – 5-Year Revenue Plan						
Fiscal Year	2023-24 Estimated	2024-25 Projected	2025-26 Projected	2026-27 Projected	2027-28 Projected	2028-29 Projected
Increase	4%	4%	4%	4%	4%	4%
Water Sales (in 000's)	\$29,224	\$30,393	\$31,609	\$32,873	\$34,188	\$35,555

Similarly, sewer rates have been impacted from reduced water consumption (winter monthly usage) and have not kept pace with operating costs, capital improvement projects, and maintenance needs. In FY 2025, the North San Mateo County Sanitation District (NSMCSD) did not raise rates. A Sewer Rate Study will be conducted to determine future rate adjustments. The rates listed below for FY 2026 through FY 2029 are estimates subject to future consideration by the NSMCSD.

Sewer Service Charges – 5-Year Revenue Plan						
Fiscal Year	2023-24 Estimated	2024-25 Projected	2025-26 Projected	2026-27 Projected	2027-28 Projected	2028-29 Projected
Increase	9%	0%	10%	10%	10%	7%
Sewer Service Charges (in 000's)	\$22,460	\$23,134	\$25,447	\$27,992	\$30,791	\$32,946

CAPITAL IMPROVEMENT PLAN

The Capital Improvement Plan (CIP) addresses the major one-time capital acquisition, reinvestment, and rehabilitation needs of the City. The CIP is comprised of restricted funds such as Sanitation, Water, and Transportation funds as well as unrestricted or only partially restricted General Funds. The overall focus of this CIP is to repair, maintain, rehabilitate, or reconstruct existing infrastructure. The total CIP budget for FY 2025 is \$22.66 million.

Proposed New Appropriations by Fund in (millions)	
Fund	FY 2025
General Capital	\$6,013
Transportation	\$9,839
Water	\$3,400
Sanitation	\$3,410
Total	\$22,662

General Fund Capital

General Fund Capital includes major maintenance of facilities including Americans with Disabilities Act (ADA) upgrades, HVAC and roof replacements, parking lot improvements, maintenance and repairs at the closed Mussel Rock Landfill, park improvements, storm drains, and Fire Stations improvements. In general, staff strives to extend the lifecycle/useful life of facilities and assets; thus, full-scale replacement is only recommended when replacement parts or equipment are unattainable.

The Mussel Rock Landfill has and will continue to put considerable strain on the General Fund. Solid Waste Franchise Fees from Republic Services, accounted for in the General Capital Funds, finance Mussel Rock projects. However, Mussel Rock projects over the next year will cost the City approximately \$1.8 million, and include gabion wall repair and replacement, waste mitigation/stabilization, regulatory compliance monitoring, and storm drain repairs.

Transportation Fund

The largest share of the Transportation Fund is dedicated to the City's pavement preservation program. Daly City's comprehensive Pavement Management System (PMS) indicates inadequate funding to maintain our streets at optimal condition. The City's overall Pavement Condition Index (PCI) rating of 78 is an overall decline from previous years. The City believes that by focusing on preventative maintenance through the application of slurry seals and overlays, the frequency of more costly pavement rehabilitation projects will be reduced in the future. In addition, the City has allocated funds for bicycle, pedestrian, and ADA improvements and is pleased to report success in securing grants to help fund these types of projects.

Water Enterprise Fund

The capital projects in the Water Fund are divided into three categories: pipelines, facility reliability, and water supply/water quality. One of the major factors that impacts revenue available for capital projects is reduced water consumption by rate payers due to water conservation brought on by drought conditions that extended into FY 2023. Adopted water rate adjustments starting in FY 2024 and ending in FY 2028 will fully fund the Capital Program and meet the target level of

reserves. The current water rate structure will fund 11 Capital projects estimated at \$3.4 million over the next year.

Sanitation Enterprise Fund

The projects in the Sanitation Fund are divided into four categories: facility improvement, system reliability, storm water protection, and pipelines. Most of the projects in the Capital Program are centered on repairing and maintaining the aging wastewater treatment plant and infrastructure. Staff is in the process of updating the Collection System and Wastewater Treatment Plant Master Plans which will produce a long-term Capital Program for both systems. Also, a project that will have long-term cost implications is the Vista Grande Drainage Basin Improvement Project. This project is fully designed, and staff is in the final permitting and financing plan phases. The project is tentatively scheduled to go out to bid in FY 2025. The Sanitation Fund includes capital reserves that will fund a significant Capital Program of 12 projects estimated at \$3.41 million over the next year.

Significant Changes from the Prior CIP

Two-year CIP budgets are typically prepared and adopted by the City Council. However, due to ongoing economic uncertainties, this year's CIP budget was prepared again as a one-year budget for adoption. More detailed information regarding the criteria used to justify projects can be found in the general information section of the Comprehensive Capital Budget book.

Due to reduced revenue projections attributed to the pandemic and the General Fund structural deficit, this year's CIP budget focused primarily on infrastructure maintenance, regulatory requirements, and mission critical projects.

Declining Capital Funds

With a “pay-as-you-go” funding model, projects are implemented when funds have been accrued over time. Given the City's current fiscal constraints in the General Fund, new transfers to the capital plan via General Fund surplus are limited.

In addition, construction costs continue to outpace inflation, making it more expensive to invest in capital improvements. Daly City is not unique in this regard; local governments across the nation have less buying power for capital projects.

The one bright spot in an otherwise discouraging long term CIP outlook is the increase in Grant Funds made available by the State. The Transportation CIP is based on the projected availability of these new funds.

Given the limited revenues available and other funding constraints, capital expenditures were evaluated and some were deferred to later years in the capital plan. The completed Building and Facilities Assessment conducted by staff estimates \$18.2 million in immediate need with a total need of \$41.6 million by 2026. The ADA Self Evaluation and Transition Plan estimates \$5.8 million in building and facility upgrades and \$665.6 million in right-of-way facility upgrades. The Parks and Open Space Master Plan estimates \$22.2 million in short term needs with an additional

\$36.6 million by 2030. The Pavement Management System report estimates \$80 million needed over the next 5 years to bring all the streets to optimal condition. The Green Infrastructure Plan identifies the need for significant investment to treat stormwater issues and keep up with state mandates, and the Storm Drain Master Plan in progress is anticipated to forecast capital storm drain needs of approximately \$300 million.

Impact of Capital Projects on the Operating Budget

In FY 2025, there is a total of \$2.645 million in General Fund funding being allocated to 11 Capital projects. These projects range from street resurfacing, HVAC and ADA facility upgrades, storm drain, Mussel Rock and park related projects. With limited funds being available to the City, it is important to balance the budgetary needs of both Operating and Capital needs, not just in the General Fund, but other funds as well. Staff actively seeks other options for funding if available for Capital Projects to help off set the City's direct expenses.

DEBT MANAGEMENT

The City generally does not incur debt, except in instances where there will be long-term benefits or where no other method of acquiring an asset is possible. All equipment purchases are prefunded, typically through user charges from internal service funds. This generally includes such items as motor vehicles, computers, and photocopiers. This policy saves countless dollars of interest expense and reflects a rational and fiscally sound approach to asset acquisition in a municipal government.

Daly City issued an unprecedented \$55 million of debt in FY 2004. Interest rates hit all-time lows in 2004, and the City was able to effectively leverage the availability of these financings to its long-term benefit. The single largest issue was \$36,235,000 in pension obligation bonds. The proceeds of these bonds were used to pay off some of the unfunded accrued actuarial liability with the state-wide pension system, CalPERS. Repayment is made by both governmental and enterprise funds relative to each fund's personnel costs in lieu of payments to the CalPERS pension plan. The pension bond was paid off in FY 2024, which has helped to lower costs throughout all City departments.

The City also issued certificates of participation to fund water system improvements in the Bayshore area of the City and used the State Water Resources Control Board Revolving Loan Program to finance a recycled water project in the Sanitation District Fund, both of which are being repaid through user charges. Both debt service payments and user charges have been budgeted. Both of these were paid off in FY 2024 in preparation for future expenses that may arise.

Lastly, the City financed two fire apparatus pumpers in FY 2021 and another two fire apparatus pumpers in FY 2023. Each lease is seven years with the option to pay off the lease at any time after the first year.

Outstanding Debt at June 30, 2024					
Description	Issued	Final Maturity	Interest	Original Principal	Balance at June 30, 2024
<u>Sanitation District Recycled Water Project</u> State Water Resources Revolving Fund	3/1/2004	12/1/2024	2.50%	\$4,450,128	\$0
<u>Fire Apparatus Pumps</u> Lease 2020	12/18/2020	12/18/2027	2.67%	\$1,483,056	\$880,786
<u>Fire Apparatus Pumps</u> Lease 2022	10/4/2022	1/15/2030	3.81%	\$1,830,457	\$1,614,767
<u>Water System Improvements</u> Revenue Refunding Bonds	10/16/2012	6/1/2024	2.00%	\$6,890,000	\$0
<u>Pension Obligation Bonds</u>	6/29/2004	6/1/2024	5.973% (taxable)	\$36,235,000	\$0

LONG-RANGE FINANCIAL PLANNING

The City employs a ten-year financial forecasting model to ensure accountability of service levels and to plan for future challenges. Long-range financial planning enables the City to foresee potential budget issues, giving the City sufficient time to analyze the long-term financial impacts, as well as take appropriate action before a problem develops. In addition, the long-range financial planning serves as a key planning tool for future budgets and decision-making.

The budget deficit drivers fall into two main categories, those that the City can control and those outside of the City's control. Some of the deficit drivers the City can control are compensation, benefits, and total staffing. The City's operating costs are driven by desired levels of service and the programs offered by the City. However, with approximately 72% of the General Fund budget related to salaries and benefits, efforts to balance the budget by controlling or reducing personnel costs can be difficult to enact. Some of the deficit drivers outside the City's control include changes in the national and local economies; federal and state legislations; and CalPERS actuarial assumptions, investment returns and impact on employer contribution rates.

Given the current and forecasted budget challenges, the City has implemented a multi-pronged approach to address long-term fiscal challenges and to ensure the sustainability of the City's finances into the future.

1. *Maintain General Fund reserve.* The City's Financial Policy is to maintain to the Minimum General Fund unassigned fund balance equal to 17% or two months of annual budgeted expenditures. It is recommended that the City maintain the Preferred General Fund unassigned fund balance equal to 25% or 3 months of annual budgeted expenditures. Accomplishing the reserve target of 25% requires closely monitoring the balance between revenues and expenses on an ongoing basis. The General Fund reserve provides a buffer to the City in the event of unexpected reductions in revenues or increases in costs. If the City draws down the General Fund reserve, year-end budget surpluses will be used to replenish the reserve.

2. *Develop workforce management strategies.* The City is constantly exploring options to reduce operating costs. Many different opportunities to improve efficiency and cost effectiveness have been analyzed and several have been implemented at significant cost savings with improved efficiency, including the reorganization of Library and Recreation to their own departments. The City will continue evaluating the current level of services to the community, evaluating alternative service delivery models to maximize efficiency, and aligning staffing with service demand.

3. *Identify voter-approved taxes or assessments and other revenues.* Over the next ten years, General Fund expenses will continue to increase beyond the City's ability to fund them with current revenue sources. The City placed a ballot measure to increase the transaction and use tax by one-half cent, which increased the total sales tax rate within the City of Daly City to 9.875%. This measure, identified as Measure Q, passed and is projected to provide the City with approximately \$9.5 million in additional sales tax revenue in FY 2025.

4. *Promote economic development.* The City has identified several economic development opportunities which will improve economic activity in the City. These include economic development opportunities related to the disposition of former Redevelopment sites, implementation of commercial cannabis business licensing, and the provision of financial assistance to local small and minority-owned businesses. The City has expanded efforts to engage with the small business community by creating the Small Business Commission to celebrate and honor local businesses through the Legacy Business Award program. A contract with the Daly City Colma Chamber of Commerce was also re-established this past year. The City will continue to identify new opportunities for expanding and diversifying its economic base to ensure long-term fiscal sustainability.

5. *Pre-fund Pension and Other Post-Employment Benefits (OPEB).* In April 2017, the City Council authorized participation in the Section 115 Trust Program which allows the City to set aside funds towards pension cost increases due to changes in CalPERS actuarial assumptions. The Section 115 Trust Program provides the City with an alternative to sending funds to CalPERS that will allow for greater control of the assets held in the trust and the risk tolerance level for the investment. Assets in the Trust Program can be transferred to CalPERS at the City's discretion, which could reduce large fluctuations in employer contributions to CalPERS.

At the same time, the City Council authorized a Section 115 Trust for OPEB funds which allows the City to set aside funding towards future retiree health benefits. The City's ongoing contributions to the trust reduce the City's unfunded liability for OPEB costs by investing funds for future OPEB payments. The trust will eventually allow the City to pay for retiree health costs from the trust set-aside rather than from the annual operating budget.

6. *Long term needs assessments.* In 2017, the Public Works Department started this process by completing the Facilities Condition Assessment. The project included development of an inventory of City facilities, evaluation of existing conditions of facilities, prioritization of deficient conditions, and development of short- and long-range maintenance needs.

Then in 2020, Public Works completed the ADA Self Evaluation and Transition Plan. City facilities and right-of-way were inspected for accessibility and an inventory of needed upgrades were developed and prioritized.

Also in 2020, Public Works completed the Parks and Open Space Master Plan. The City has over 30 parks and open space sites. Many facilities are outdated and underutilized. A list of improvements was developed to address short-, medium-, and long-term needs.

In 2020, Public Works completed the Pedestrian and Bicycle Master Plan. The plan is intended to create a roadmap for the next generation of pedestrian and bicycle improvement projects, particularly as the City experiences new development and as population continues to increase. The plan aims to expand the City's network of pedestrian and bicycle facilities; close gaps in the

existing system; enhance connections to key destinations; and, more generally, make walking and biking in Daly City safer, easier and more popular than ever.

In 2023, Public Works also updated the City's Pavement Management System Report. The City's street network is 115.25 centerline miles in length and covers approximately 23.5 million square feet of pavement. The report provides a recommended schedule for maintenance and rehabilitation work needed to bring the street system to a condition that would minimize ongoing maintenance cost.

The findings from the above planning documents will be incorporated into a future Capital Improvement Plan for budgeting purposes. Future planning studies to be performed include a Water Master Plan, Sanitary Sewer Master Plan, and Seismic Evaluation of Critical Facilities. Results of these studies will identify additional needed work to properly maintain the City's infrastructure. It is imperative to have a comprehensive understanding of the infrastructure needs of the City, so that resources can be identified, and a long-term budget plan developed.

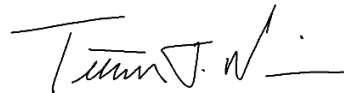
ACKNOWLEDGMENT

The Office of the City Manager and the Department of Finance and Administrative Services acknowledge the leadership and dedication of the City Council, as well as the cooperation and assistance of City staff in addressing the financial and organizational challenges in the FY 2025 budget. Many individuals throughout the City organization contributed a high degree of commitment and technical skill in the production of this document. Through their combined efforts, the timely issuance of this report has been made possible, and their collective dedication is both recognized and sincerely appreciated.

Respectfully submitted,



Thomas J. Piccolotti
City Manager



Timothy J. Nevin
Director of Finance and Administrative Services

THE BUDGET PURPOSE & PROCESS

Budget Purpose

Daly City is a full-service city, providing police, fire, library and recreation services to our residents, along with water and sewer utilities, as well as the other administrative duties of local government. As explained below, and illustrated throughout this document, the budget provides a comprehensive financial framework for all City activities during the fiscal year.

The budget is meant to serve the following four major purposes:

1. To define Policy, as outlined by the City Council.
2. To serve as an Operating Guide for management to aid in the control of financial resources, while complying with State requirements for General Law Cities and Generally Accepted Accounting Principles for Government.
3. To present the City's Financial Plan for the upcoming fiscal year, showing appropriations and projected revenues by which, the appropriations are funded.
4. To serve as a Communications Document for the residents of Daly City to understand how the City operates and the methods used to finance those operations.

Budget Organization

The budget contains four major parts:

- Summary Statements - provide an overall picture of the financial condition of the City. Included here are projected available fund balances and revenues and expenditures by fund. Two years of actual results, estimates for the current year, and the upcoming fiscal year's budget are presented. This allows the reader to compare, on a historical basis, the financial results of the City's funds.
- Department Budgets - present the budget selectively detailed by operating unit. Two years of actual results, estimates for the current year, and budget for the upcoming fiscal year are presented, first on a department-wide basis if there are multiple programs. The department's programs are described, goals and objectives are set forth, how the programs support city-wide priorities is described, and performance measures are presented. Each department program budget is then presented separately. Finally, a listing of staff by budgetary unit is provided.

Each Budget Narrative is intended to answer the following three questions.

1. How do the programs in each department support the City-wide priorities as well as other established goals?
 2. What objectives need to be met to consider this a success?
 3. What performance metrics will be used to measure outcomes in order to determine success or identify opportunities for improvement?
- Capital Projects - are presented by fund. It includes a one-year history of expenditures, one year of upcoming fiscal year budgets and covers the first five years

of the City's ten-year plan. Individual project narratives for the ten-year plan are presented in a separate comprehensive Capital Projects Budget document found at www.dalycity.org.

- Technical/Statistical - presents ten-year historical about the City's finances. It also contains a glossary of terms to aid the reader in understanding the budget document.

Budget Development

The City Council review and revise their priorities as needed for the coming budget period in order to give direction on budget development to the City Manager and the departments. Departments then ensure that they have aligned their priorities and planned outcomes for the upcoming fiscal year with the City Council's priorities and objectives. Performance measurements are reviewed to be certain that they reflect the overall objectives and are measurements of outcomes.

Budget Preparation Process

Each Department is responsible for preparing the program budget and the capital projects budget for their area of functional responsibility based on guidelines from the Office of the City Manager and City Council. These guidelines are based on preliminary revenue and expenditure projections prepared by the Finance Department. Finance provides the departments with projected salary and benefits and internal service funds data, budget preparation guidance, and performs the initial review of each budget. The department's proposed operating and capital budgets are then reviewed by the Office of the City Manager and revisions are incorporated, as appropriate.

A consolidated budget proposal consisting of all fund types for all agencies is prepared next. The Office of the City Manager then evaluates and identifies any necessary changes, determines final funding levels for capital projects, and recommends supplemental budget proposals, if any.

Finance prepares a final budget draft, along with updated revenue projections, to present to the City Council in a budget study session in May. Copies of the final draft budget are made available to the public and the press at the preview meeting. The City Council then adopts the budget incorporating any modifications deemed appropriate in June. The City Council approves total appropriations on a fund-by-fund basis before the start of each fiscal year.

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Budget and Operating Guidelines

- Each department is responsible for preparing and monitoring its own budget, both operating and capital.
- The department head shall assign priorities to supplemental budget proposals both within each program and for the department as a whole.
- The budget will be constructed by line item to provide management control.
- The City Manager may establish a budget cap or percentage limit, either increase or decrease, in conjunction with budget preparation by the departments.
- Department heads are responsible for operating within their budget, as recommended by the City Manager and adopted by the City Council.
- Amendments to the adopted budgets must be approved by the City Manager if transferred between budget categories, programs or funds. Overall appropriation increases must receive the additional approval of the City Council.
- The City Manager's Office will perform quarterly budget and program performance reviews in conjunction with the departments to monitor budget implementation and performance.

Mid-Year Budget Review

A mid-year budget review shall be performed by the departments after the second quarter of the fiscal year. The review includes estimates of any differences between actual revenues and expenditures for the fiscal year compared to budget. Budget adjustments that change the total appropriations will be presented to City Council for approval.

Budget Basis

Budget Basis refers to when revenues and expenditures or expenses are recognized in the City's accounts. Daly City's Budget is prepared on the same basis as the City's annual financial statements. The modified accrual basis is followed in all governmental funds. Under the modified accrual basis of accounting, revenues are recognized when they become measurable and available. Expenditures are recognized generally when the related liability is incurred. Proprietary funds are accounted for using the accrual basis of accounting. Revenues are recognized when they are earned, and expenses are recognized when incurred.

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City of Daly City
Biennial Operating and Capital Budget Calendar
Fiscal Year 2025

Date	Task	Responsible Party
FINANCIAL (BUDGET WORKSHEETS)		
December 2023	Financial Budget Preparation	Departments
January 2024	Operating Budget Worksheets due to Finance (including budget reductions)	Departments
February 2024	Present Mid-Year Adjustments to City Council	Finance/City Manager
March 2, 2024	City Council Financial Forecast	Finance
January – May 2024	Finalize Proposed Operating Budget based department requests and current MOU's	Finance/Departments
March 2, 2024	Budget Priority Setting Study Session with Council	Finance/City Manager/Council
May 1, 2024	Budget Priority Setting Study Session with Council	Finance/City Manager/Council
June 3, 2024	Budget Preview to City Council	Finance/City Manager
June 24, 2024	Budget Adoption	Finance/City Manager
June – August 2024	Adopted Operating Budget Document preparation by Finance	Finance
BUDGET NARRATIVES & PERFORMANCE MEASURES		
March-April 2024	Budget Narratives & Performance Measures submitted to Finance	Departments
April 2024	Review of Budget Narratives & Performance Measures by City Manager/Finance and return for revisions	Finance/City Manager
May 2024	Revised Budget Narratives & Performance Measures finalized	Departments

IMPACT OF OTHER PLANNING PROCESSES ON BUDGET DEVELOPMENT

General Plan – The General Plan covers areas such as employment, housing, and open space and identifies the public services and circulation improvements needed to service those land uses. The intensity, placement, and manner in which these uses interrelate form the basis for the City’s design, its livability and its economic stability. These decisions drive the economics of local revenues and therefore affect the available resources to fund local services as delineated in the City’s budget.

Ten-year Capital Plan – The Capital Plan lays out the long-term needs for major maintenance of City facilities and infrastructure. The separate Capital Projects budget document presents each project in detail and can be found on the city’s web site at www.dalycity.org.

Water Master Plan and Wastewater Master Plan – These long-term capital plans delineate the future needs of the City’s utilities and influence both the operating budgets and the rate setting process. These plans are reflected in the capital plan for each utility as presented in the Capital Projects budget document that can be found on the city’s web site at www.dalycity.org.

SUMMARY OF FISCAL POLICIES AND PRACTICES

A necessary component of self-government is the allocation by the elected governing body of scarce resources to provide for the common good. The demands for these scarce resources have the potential to, without good financial management, lead to over commitment and overspending. Appropriate financial policies and practices are essential to good financial management. These policies and practices need to be flexible in their application in order to meet the changing needs of the community and the changes in the local economy. The following summarizes the City of Daly City’s guiding principles of financial management.

Balanced Budget - The City of Daly City strives to adopt a budget where current recurring revenues are sufficient to fund current on-going expenditures. In no event will a budget be adopted where resources available, including available reserves, are not sufficient to fund planned expenditures.

One-Time Revenues - will not be used to fund on-going expenditures.

Use of Prior Year Surplus – Prior year surpluses of revenues over expenditures are generally considered to be one-time money that should not be counted on to pay for on-going costs. Consideration of the disposition of surpluses will be made in the event that the amounts are significant. In that case, allocation of such amounts to capital repair and replacement, reducing unfunded liabilities for pension or other post-employment benefits, or meeting reserve balance goals will be weighed.

Adequate Reserves - will be maintained in each of the City’s funds to provide for cash flow needs as well as for unexpected emergencies. Levels will be adjusted as required to reflect current and anticipated economic conditions. Adequate reserves for the General Fund are considered to be unassigned fund balance equal to fifteen percent, or two months, of annual budgeted expenditures. This is after taking into consideration the need for a reserve for cash

flow equal to the historical difference between cash at the City's June 30 fiscal year end and cash on November 30, at which date the cash balance is typically at its lowest point. It is also necessary to recognize that this level of reserves is not an absolute, but is a goal.

Revenue Diversification - will be promoted in order to have a stable revenue stream that can weather fluctuations in the economy to provide reliable resources to fund services to the community.

User Charges and Fees - shall be set at levels such that the costs of providing the service are recovered, unless it is determined by City Council that subsidizing a particular program or activity is in the best interest of the community. Fees and charges, and the methodology for their calculation, shall be reviewed on a regular basis to ensure that amounts recover, but do not exceed cost.

Funding of Capital Needs - will be accomplished through replacement reserves built into internal service fund charges to departments and user rates in the utilities. Funding for capital maintenance should be provided at a level such that the City's capital assets are preserved in serviceable condition over the long term.

Long-term Debt - will only be employed as a financing mechanism for capital improvements that have long-term benefit to the community, and for which no other method of procurement is available or where the financial benefits clearly outweigh other methods of financing those improvements.

Enterprise funds - shall be self-supporting, levying user charges proportionate to demand and in amounts necessary and appropriate to fund on-going operations and required long-term capital replacement.

Long-term financial planning - including a ten-year capital plan and operating budget, will be employed to help ensure that the City remains financially solvent. As a function of the ten year capital plan, the condition of all major capital assets will be assessed in order to determine the financial commitments required to provide adequate maintenance, upkeep and replacement of those assets.

Periodic Review of Financial Performance - will be performed on a quarterly basis to help ensure that actual results conform to the budget. Where significant differences from expectations are found, corrective action plans can be developed to help insure continued fiscal sustainability.

SUMMARY STATEMENTS

CITY OF DALY CITY
Projected Available Fund Balances/Net Assets
To June 30, 2024

	Balance <u>July 1, 2023</u>	Estimated Revenues <u>2024</u>	Estimated Expenditures <u>2024</u>	Other	Estimated Balance <u>June 30, 2024</u>
Governmental Funds:					
OPERATING:					
General Fund	\$43,744,994	\$125,523,962	(131,953,299)		\$37,315,658
20% Housing Set-Aside	825,036.48	262,011	(302,930)		784,118
Housing Agency	5,178,413	1,327,596	(5,515,301)		990,708
Community Block Grant	-	1,810,456	(1,810,456)		-
Linda Vista Benefit Assessment	7,745	47,380	(27,366)		27,759
Traffic Safety	112,635	16,632	(33,543)		95,724
Traffic Enforcement	684,008	1,000	(500,000)		185,008
Grants	453,877	12,398,569	(12,355,818)		496,628
Special Deposits	443,556	13,500	(6,500)		450,556
City Loan Repayment		-	(1,285,246)		(1,285,246)
Redevelopment - J.S./Mission	(127,866)	-	-		(127,866)
Redevelopment Obligation Retirement	33,081	-	-		33,081
Redevelopment - Bayshore	(37,408)	40,800	(17,800)		(14,408)
CAPITAL:					-
Transportation (Gas Tax)	8,980,311	46,441,096	(43,534,595)		11,886,812
AB1600	4,586,575	566,723	(4,140,256)		1,013,042
Measure A	9,270,527	2,713,954	(11,061,626)		922,855
Measure W	2,306,061	1,202,869	(3,278,779)		230,151
Capital Outlay	13,746,176	44,975,601	(38,499,126)		20,222,651
Major Facility Improvements	11,628,301	-	(11,051,317)	-	576,983
Total Governmental	<u>101,836,022</u>	<u>237,342,148</u>	<u>(265,373,958)</u>	<u>-</u>	<u>73,804,214</u>
Proprietary Funds					
ENTERPRISE:					
Water Utility	31,664,676	32,064,776	(45,741,248)	1,356,443	19,344,647
Civic Center	1,964,465	1,064,083	(1,620,713)	190,694	1,598,528
Transfer Station	1,545,317	120,309	(120,309)	-	1,545,317
Sanitation District	26,311,778	33,595,038	(53,365,148)	2,294,697	8,836,364
Total Enterprise	<u>61,486,235</u>	<u>66,844,205</u>	<u>(100,847,418)</u>	<u>3,841,834</u>	<u>31,324,857</u>
INTERNAL SERVICE:					
Pension Bonds	4,850,141	4,610,002	(4,586,122)	-	4,874,021
Motor Vehicles	6,602,418	7,237,863	(11,102,105)	1,326,542	4,064,718
Central Services	132,290	271,585	(268,089)	-	135,786
PBX - Telephones	441,505	321,772	(353,228)	31,146	441,194
Building Maintenance	3,470,321	6,200,930	(6,870,423)	7,073	2,807,900
Information Services	5,402,521	4,191,472	(7,358,581)	98,298	2,333,710
Pension UAL		-	-	-	
Self Insurance	10,191,575	9,646,460	(9,559,765)	-	10,278,269
Total Internal Service	<u>31,090,771</u>	<u>32,480,083</u>	<u>(40,098,313)</u>	<u>1,463,058</u>	<u>24,935,600</u>
COMBINED TOTAL	<u>194,413,029</u>	<u>336,666,437</u>	<u>(406,319,689)</u>	<u>\$5,304,892</u>	<u>\$130,064,670</u>

CITY OF DALY CITY
Projected Available Fund Balances/Net Assets
To June 30, 2025

	Estimated Balance <u>June 30, 2024</u>	Projected Revenues <u>2025</u>	Adopted Budget <u>2025</u>	Other	Projected <u>June 30, 2025</u>
Governmental Funds:					
OPERATING:					
General Fund	\$37,315,658	119,803,362	(\$125,510,727)		\$31,608,293
20% Housing Set-Aside	784,118	262,059	(891,965)		\$154,211
Housing Agency	990,708	56,500	(87,500)		959,708
Community Block Grant	-	-	-		-
Linda Vista Benefit Assessment	27,759	47,380	(29,830)		45,309
Traffic Safety	95,724	16,632	(33,543)		78,813
Traffic Enforcement	185,008	1,000	(685,796)		(499,788)
Grants	496,628	273,389	(260,889)		509,128
Special Deposits	450,556	13,500	(6,500)		457,556
City Loan Repayment	(1,285,246)	-	(1,326,627)		(2,611,873)
Redevelopment - J.S./Mission	(127,866)	-	-		(127,866)
Redevelopment Obligation Retirement	33,081	-	-		33,081
Redevelopment - Bayshore	(14,408)	40,800	(22,300)		4,092
CAPITAL:					-
Transportation (Gas Tax)	11,886,812	15,827,323	(15,953,038)		11,761,097
AB1600	1,013,042	566,723	(80,000)		1,499,765
Measure A	922,855	2,685,000	(3,352,750)		255,105
Measure W	230,151	1,190,000	(1,080,750)		339,401
Capital Outlay	20,222,651	5,587,019	(6,168,848)		19,640,822
Major Facility Improvements	576,983	-	-	-	576,983
Total Governmental	<u>73,804,214</u>	<u>146,370,687</u>	<u>(155,491,063)</u>	<u>-</u>	<u>64,683,837</u>
Proprietary Funds					
ENTERPRISE:					
Water Utility	19,344,647	31,706,833	(27,258,880)	-	23,792,600
Civic Center	1,598,528	1,140,897	(1,147,490)	190,964	1,782,900
Transfer Station	1,545,317	125,274	(125,274)	-	1,545,317
Sanitation District	8,836,364	34,682,586	(37,639,018)	2,500,000	8,379,932
Total Enterprise	<u>31,324,857</u>	<u>67,655,591</u>	<u>(66,170,662)</u>	<u>2,690,964</u>	<u>35,500,749</u>
INTERNAL SERVICE:					
Pension Bonds	4,874,021	-	-	-	4,874,021
Motor Vehicles	4,064,718	7,554,064	(9,851,994)	700,000	2,466,788
Central Services	135,786	278,428	(276,005)	-	138,209
PBX - Telephones	441,194	321,640	(224,259)	-	538,576
Building Maintenance	2,807,900	6,532,562	(6,844,569)	7,000	2,502,894
Information Services	2,333,710	4,805,540	(5,194,143)	-	1,945,108
Pension UAL		-	-	-	
Self Insurance	10,278,269	9,061,604	(10,374,039)	-	8,965,834
Total Internal Service	<u>24,935,600</u>	<u>28,553,837</u>	<u>(32,765,007)</u>	<u>707,000</u>	<u>21,431,429</u>
COMBINED TOTAL	<u>\$130,064,670</u>	<u>\$242,580,114</u>	<u>(\$254,426,732)</u>	<u>\$3,397,964</u>	<u>\$121,616,016</u>

CITY OF DALY CITY
COMPARISON OF EXPENDITURE BUDGETS

	ACTUAL <u>2022</u>	ACTUAL <u>2023</u>	BUDGET <u>2024</u>	APPROVED <u>2025</u>
GENERAL FUND				
City Attorney				
City Attorney	\$1,347,794	\$1,469,045	\$1,535,782	\$1,558,833
Measure Q - City Attorney	<u>-</u>	<u>-</u>	<u>500,000</u>	<u>500,000</u>
Total City Attorney	1,347,794	1,469,045	2,035,782	2,058,833
City Clerk	630,349	858,331	748,505	910,304
City Council	285,956	354,519	454,326	442,729
City Manager				
City Manager Administration	1,902,998	1,931,924	2,714,755	2,704,572
Community Sustainability	34,626	21,945	111,277	114,149
Community Service Center	<u>329,715</u>	<u>56,033</u>	<u>33,875</u>	<u>36,144</u>
Total City Manager	2,267,339	2,009,902	2,859,907	2,854,865
City Treasurer	46,890	44,842	68,824	71,320
Economic & Community Development				
Administration	1,582,569	945,522	1,385,335	772,520
C&D Support Services	-	4,706	277,945	96,000
Planning & Zoning	1,060,476	1,184,235	1,472,039	1,437,362
Building	2,020,471	2,048,369	2,457,171	2,420,660
Code Enforcement	712,096	622,555	1,005,904	834,754
RDA Successor Agency	<u>3,647</u>	<u>3,698</u>	<u>3,803</u>	<u>3,917</u>
Total Economic & Community Devel	5,379,260	4,809,084	6,602,197	5,565,213
Finance-Admin/Accounting	3,324,181	3,688,524	4,157,949	4,209,641
Fire				
Fire Services	26,448,542	26,921,975	28,206,145	27,765,244
Measure Q- Fire	<u>2,632,226</u>	<u>3,351,191</u>	<u>3,254,903</u>	<u>2,956,230</u>
Total Fire	29,080,768	30,273,167	31,461,047	30,721,474
Human Resources	1,385,560	1,601,114	1,736,200	1,862,132
Library				
Library	4,113,818	4,315,160	4,902,888	5,093,260
Measure Q - Library	<u>172,040</u>	<u>374,082</u>	<u>479,729</u>	<u>528,478</u>
Total Library	4,285,858	4,689,243	5,382,618	5,621,738
Police				
Police Services	39,715,457	40,018,652	49,454,200	49,047,506
Citizens' Option for Public Safety	309,154	-	-	-
Measure Q - Police	<u>170,405</u>	<u>403,459</u>	<u>754,299</u>	<u>793,414</u>
Total Police	40,195,016	40,422,112	50,208,499	49,840,920
Public Works				
Administration	430,674	533,548	932,278	871,968
Engineering	2,609,194	2,318,264	3,789,625	3,221,123
Parks Maintenance	2,978,503	3,355,258	3,926,374	3,990,056
Supplemental Interfund Transfer	<u>1,594,422</u>	<u>1,690,563</u>	<u>2,161,851</u>	<u>2,267,734</u>
Total Public Works	7,612,793	7,897,633	10,810,129	10,350,881

CITY OF DALY CITY
COMPARISON OF EXPENDITURE BUDGETS

	ACTUAL <u>2022</u>	ACTUAL <u>2023</u>	BUDGET <u>2024</u>	APPROVED <u>2025</u>
Recreation				
Recreation	8,345,394	9,604,723	10,955,715	11,434,144
Measure Q-Recreation	495,423	574,208	891,699	767,741
Total Recreation	8,840,817	10,178,930	11,847,413	12,201,885
Nondepartmental	4,630,170	5,551,567	3,579,903	(1,201,206)
TOTAL GENERAL FUND	<u>\$ 109,312,751</u>	<u>\$ 113,848,012</u>	<u>\$ 131,953,299</u>	<u>\$ 125,510,727</u>
SPECIAL REVENUE				
City Loan Repayment	\$1,187,765	\$1,235,632	\$1,285,246	\$1,326,627
Housing Agency				
Housing Finance Agency	4,035,401	87,912	5,515,301	87,500
20% Housing Set Aside	173,647	131,945	302,930	891,965
Total Housing Agency	4,209,047	219,857	5,818,231	979,465
Community Block Grant:	1,642,669	1,966,383	1,810,456	-
Linda Vista Benefit Assessment	19,295	24,401	27,366	29,830
Traffic Safety	8,825	17,967	33,543	33,543
Traffic Enforcement	-	-	500,000	685,796
Grants	1,360,224	1,648,846	12,355,818	260,889
Special Deposits	120	4,700	6,500	6,500
Redevelopment - J.S./Mission	-	-	-	-
Redevelopment - Bayshore	8,984	59,414	17,800	22,300
TOTAL SPECIAL REVENUE	<u>\$ 8,436,929</u>	<u>\$ 5,177,201</u>	<u>\$ 21,854,960</u>	<u>\$ 3,344,949</u>
CAPITAL PROJECTS				
Transportation (Gas Tax)	\$12,868,906	\$10,860,027	\$43,534,595	\$15,953,038
Measure A	265,739	944,511	11,061,626	3,352,750
Measure W	16,747	915,214	3,278,779	1,080,750
AB1600	443,084	436,089	4,140,256	80,000
Capital Outlay	3,750,550	2,534,323	38,499,126	6,168,848
Major Facility Improvements	251,736	469,182	11,051,317	-
TOTAL CAPITAL PROJECTS	<u>\$ 17,596,763</u>	<u>\$ 16,159,346</u>	<u>\$ 111,565,699</u>	<u>\$ 26,635,386</u>

CITY OF DALY CITY
COMPARISON OF EXPENDITURE BUDGETS

	ACTUAL <u>2022</u>	ACTUAL <u>2023</u>	BUDGET <u>2024</u>	APPROVED <u>2025</u>
ENTERPRISE				
Water Utility	\$18,614,316	\$24,498,161	\$45,741,248	\$27,258,880
Civic Center	976,484	1,034,109	1,620,713	1,147,490
Transfer Station	114,580	114,580	120,309	125,274
Sanitation District	<u>24,516,752</u>	<u>33,492,621</u>	<u>53,365,148</u>	<u>37,639,018</u>
TOTAL ENTERPRISE	<u>\$ 44,222,132</u>	<u>\$ 59,139,471</u>	<u>\$ 100,847,418</u>	<u>\$ 66,170,662</u>
INTERNAL SERVICE FUNDS				
Pension Bonds	\$4,241,326	\$5,398,293	\$4,586,122	\$-
Motor Vehicles	5,874,878	8,557,599	11,102,105	9,851,994
Central Services	230,390	256,716	268,089	276,005
PBX - Telephones	234,355	253,401	353,228	224,259
Building Maintenance	5,049,156	5,806,649	6,870,423	6,844,569
Information Services	3,672,219	4,348,410	7,358,581	5,194,143
Retiree Health	-	-	-	-
Pension UAL Fund	-	-	-	-
Self Insurance	<u>6,994,951</u>	<u>6,936,536</u>	<u>9,559,765</u>	<u>10,374,039</u>
TOTAL INTERNAL SERVICE	<u>\$ 26,297,276</u>	<u>\$ 31,557,603</u>	<u>\$ 40,098,313</u>	<u>\$ 32,765,007</u>
COMBINED EXPENDITURE TOTAL	<u>\$ 205,865,851</u>	<u>\$ 225,881,633</u>	<u>\$ 406,319,689</u>	<u>\$ 254,426,732</u>

CITY OF DALY CITY

COMPARISON OF REVENUE BUDGETS

	ACTUAL <u>2022</u>	ACTUAL <u>2023</u>	BUDGET <u>2024</u>	APPROVED <u>2025</u>
GENERAL FUND				
Property Tax				
Property Tax	\$34,653,593	\$34,566,846	\$36,863,797	\$39,408,371
Vehicle License Fee	<u>11,481,768</u>	<u>15,125,990</u>	<u>10,000,000</u>	<u>9,600,000</u>
Total Property Tax	46,135,361	49,692,836	46,863,797	49,008,371
Sales Tax				
General Sales Tax	15,837,169	17,069,005	17,571,600	18,293,700
Measure Q	<u>8,320,000</u>	<u>8,705,750</u>	<u>9,270,000</u>	<u>9,594,000</u>
Total Sales Tax	24,157,170	25,774,755	26,841,600	27,887,700
Utility Users Tax	6,008,575	6,934,379	5,577,431	6,063,335
Franchise Fees	4,909,174	5,016,119	5,268,569	5,430,734
Business License Taxes	5,710,744	5,784,521	6,090,270	6,445,920
Other Taxes	1,352,043	1,686,355	1,576,328	1,812,803
Licenses and Permits	3,015,932	2,672,412	2,319,135	2,575,635
Fines and Forfeitures	2,263,332	2,617,133	4,643,022	2,075,867
Rents and Interest	(1,525,067)	3,078,457	2,251,859	2,670,651
From Other Agencies*	10,636,369	7,590,929	11,754,985	3,747,500
Charges and Fees	5,724,417	5,107,784	5,876,628	5,696,331
Program Fees	921,753	1,407,217	1,696,355	1,569,504
Miscellaneous	3,351,321	1,422,212	503,514	398,318
Interfund Transfers	<u>4,895,990</u>	<u>4,473,353</u>	<u>4,260,469</u>	<u>4,420,693</u>
TOTAL GENERAL FUND	<u>\$ 117,557,113</u>	<u>\$ 123,258,462</u>	<u>\$ 125,523,962</u>	<u>\$ 119,803,362</u>
SPECIAL REVENUE				
City Loan Repayment	\$-	\$-	\$-	\$-
Housing Agency				
Housing Finance Authority	168,366	164,569	1,327,596	56,500
20% Housing Set Aside	<u>4,235,256</u>	<u>259,883</u>	<u>262,011</u>	<u>262,059</u>
Total Housing Agency	4,403,622	424,453	1,589,607	318,559
Community Block Grant:	1,642,669	1,966,383	1,810,456	-
Linda Vista Benefit Assessment	29,134	54,845	47,380	47,380
Traffic Safety	27,252	33,360	16,632	16,632
Traffic Enforcement	65,806	11,609	1,000	1,000
Grants	1,848,347	918,073	12,398,569	273,389
Special Deposits	12,699	18,592	13,500	13,500
Redevelopment - J.S./Mission	1,187,765	1,235,632	-	-
Redevelopment - Bayshore	<u>7,500</u>	<u>74,205</u>	<u>40,800</u>	<u>40,800</u>
TOTAL SPECIAL REVENUE	<u>\$ 9,224,794</u>	<u>\$ 4,737,150</u>	<u>\$ 15,917,944</u>	<u>\$ 711,260</u>

*Includes one time ARPA revenue

CITY OF DALY CITY
COMPARISON OF REVENUE BUDGETS

	ACTUAL <u>2022</u>	ACTUAL <u>2023</u>	BUDGET <u>2024</u>	APPROVED <u>2025</u>
CAPITAL PROJECTS				
Transportation (Gas Tax)	\$9,213,836	\$10,713,383	\$46,441,096	\$15,827,323
Measure A	7,426,405	2,903,581	2,713,954	2,685,000
Measure W	1,921,860	1,284,865	1,202,869	1,190,000
AB1600	757,038	289,589	566,723	566,723
Capital Outlay	2,688,231	4,813,048	44,975,601	5,587,019
Major Facility Improvements	<u>(329,732)</u>	<u>221,966</u>	<u>-</u>	<u>-</u>
TOTAL CAPITAL PROJECTS	<u>\$ 21,677,639</u>	<u>\$ 20,226,431</u>	<u>\$ 95,900,242</u>	<u>\$ 25,856,065</u>
ENTERPRISE				
Water Utility	\$26,160,776	\$29,409,352	\$32,064,776	\$31,706,833
Civic Center	1,363,586	1,433,157	1,064,083	1,140,897
Transfer Station	114,580	114,580	120,309	125,274
Sanitation District	<u>28,789,466</u>	<u>33,452,429</u>	<u>33,595,038</u>	<u>34,682,586</u>
TOTAL ENTERPRISE	<u>\$ 56,428,409</u>	<u>\$ 64,409,518</u>	<u>\$ 66,844,205</u>	<u>\$ 67,655,591</u>
INTERNAL SERVICE FUNDS				
Pension Bonds	\$4,759,037	\$5,018,067	\$4,610,002	\$-
Motor Vehicles	5,165,170	7,188,380	7,237,863	7,554,064
Central Services	292,677	297,610	271,585	278,428
PBX - Telephones	270,016	308,548	321,772	321,640
Building Maintenance	5,350,724	6,162,299	6,200,930	6,532,562
Information Services	3,222,048	3,768,439	4,191,472	4,805,540
Retiree Health	-	-	-	-
Pension UAL Fund	-	2,000,000	-	-
Self Insurance	<u>7,118,660</u>	<u>9,774,064</u>	<u>9,646,460</u>	<u>9,061,604</u>
TOTAL INTERNAL SERVICE	<u>\$ 26,178,331</u>	<u>\$ 34,517,407</u>	<u>\$ 32,480,083</u>	<u>\$ 28,553,837</u>
COMBINED REVENUE TOTAL	<u>\$ 231,066,285</u>	<u>\$ 247,148,968</u>	<u>\$ 336,666,437</u>	<u>\$ 242,580,114</u>

CITY OF DALY CITY

FULL-TIME EMPLOYEE

DEPARTMENT / DIVISION	FY 2022	FY 2023	FY 2024	FY 2025
CITY COUNCIL	5.00	5.00	5.00	5.00
CITY ATTORNEY	5.00	5.00	5.00	5.00
CITY CLERK	4.00	4.00	4.00	4.00
CITY TREASURER	0.15	0.15	0.15	0.15
CITY MANAGER	6.00	6.00	6.00	6.00
ECONOMIC & COMMUNITY DEVELOPMENT				
Administration	2.30	2.55	2.75	2.75
Building	9.10	9.10	9.10	9.10
Code Enforcement	4.10	4.10	4.10	4.10
Planning	4.25	4.25	4.25	4.25
Housing Agency	0.83	0.63	0.67	1.02
Block Grant	0.55	0.66	0.69	0.66
Block Grant - CV	0.30	0.10	0.16	-
Residential Rehab	0.90	1.00	0.91	0.94
Home Program	0.67	0.61	0.37	0.18
	23.00	23.00	23.00	23.00
FINANCE & ADMINISTRATIVE SERVICES				
Administration	14.45	15.45	15.45	15.95
Information Services	9.40	8.40	8.40	9.40
Utility Billing	8.00	8.00	8.00	7.50
	31.85	31.85	31.85	32.85
FIRE				
Fire Services	66.00	66.00	66.00	66.00
Measure Q Fire	-	9.00	9.00	9.00
	66.00	75.00	75.00	75.00
HUMAN RESOURCES				
Human Resources	4.65	4.65	4.65	4.65
Workers' Comp Claims	1.35	1.35	1.35	1.35
	6.00	6.00	6.00	6.00
LIBRARY				
Measure Q Library	-	3.00	3.00	3.00
Library	16.75	16.75	17.00	17.00
	16.75	19.75	20.00	20.00
POLICE				
Police Services	140.00	140.00	141.00	141.00
Citizens Option For Public Safety	1.00	1.00	1.00	1.00
BSCC Organized Retail Theft Grant	-	-	1.00	1.00
	141.00	141.00	143.00	143.00
PUBLIC WORKS				
Administration	1.82	2.82	2.82	2.82
General Fund Engineering	11.46	11.46	11.46	11.46
Transportation Fund Streets	13.35	13.35	13.35	13.35
Transportation Fund Traffic Signal & Street Lighting	2.25	2.25	2.25	2.25
Parks Maintenance	11.30	11.30	11.30	11.30
Building Maintenance*	23.41	23.41	23.41	23.41
Motor Vehicles	6.41	6.41	6.41	6.41
	70.00	71.00	71.00	71.00

CITY OF DALY CITY

FULL-TIME EMPLOYEE

DEPARTMENT / DIVISION	FY 2022	FY 2023	FY 2024	FY 2025
RECREATION SERVICES				
Measure Q Recreation	-	4.00	4.00	4.00
Recreation	17.25	17.25	17.00	17.00
	17.25	21.25	21.00	21.00
WATER & WASTEWATER RESOURCES				
Administration	11.00	11.00	11.00	11.00
Water Operations	5.00	5.00	5.00	5.00
Wastewater Operations	14.00	14.00	14.00	14.00
Plant & Equipment Maintenance	18.00	18.00	18.00	17.50
Laboratory	3.00	3.00	3.00	3.00
Distribution System	14.00	14.00	14.00	13.50
Collection System	11.00	11.00	11.00	11.00
	76.00	76.00	76.00	75.00
GRAND TOTAL	468.00	485.00	487.00	487.00

CITY OF DALY CITY

HOURLY FULL TIME EQUIVALENT**

DEPARTMENT / DIVISION	FY 2024	FY 2025
CITY MANAGER	0.17	0.17
ECONOMIC & COMMUNITY DEVELOPMENT		
Building	0.36	0.36
	<u>0.36</u>	<u>0.36</u>
FINANCE & ADMINISTRATIVE SERVICES		
Administration	2.19	2.70
Utility Billing	1.11	1.11
Central Services	1.08	1.08
Information Services	-	0.46
	<u>4.38</u>	<u>5.35</u>
FIRE		
Fire Services	2.38	2.09
	<u>2.38</u>	<u>2.09</u>
HUMAN RESOURCES		
Human Resources	0.25	0.87
	<u>0.25</u>	<u>0.87</u>
LIBRARY		
Measure Q Library	0.81	0.74
Library	5.56	6.67
	<u>6.37</u>	<u>7.41</u>
POLICE		
Police Services	3.54	3.54
	<u>3.54</u>	<u>3.54</u>
PUBLIC WORKS		
Engineering	1.85	1.92
Transportation Fund Streets	0.94	1.92
Parks Maintenance	1.69	1.44
Building Maintenance	1.44	0.48
Motor Vehicles	0.25	1.44
Giammona Pool Maintenance	-	0.10
	<u>6.17</u>	<u>7.30</u>
RECREATION SERVICES		
Measure Q Recreation	1.39	2.22
Administration	44.61	53.41
	<u>46.00</u>	<u>55.63</u>
WATER & WASTEWATER RESOURCES		
Administration	0.46	0.46
Wastewater Operations	0.92	0.69
Plant & Equipment Maintenance	0.63	0.92
Distribution System	0.63	0.46
Collection System	0.63	0.46
	<u>3.27</u>	<u>2.99</u>
GRAND TOTAL	<u>72.89</u>	<u>85.71</u>

**Began tracking in FY 2024

DESCRIPTIONS OF FUNDS

The accounts of the City are organized on the basis of funds, each of which is considered a separate accounting entity. The operations of each fund are accounted for with a separate set of self-balancing accounts that comprise its assets, liabilities, fund equity, revenues and expenditures or expenses, as appropriate. Government resources are allocated to and accounted for in individual funds based upon the purposes for which they are to be spent and the means by which spending activities are controlled. The various funds are grouped into five generic fund types and two broad fund categories as follows:

GENERAL FUND - The General Fund is the general operating fund of the City. It is used to account for all financial resources traditionally associated with governments that are not required to be accounted for in a separate fund.

SPECIAL REVENUE FUNDS

Special Revenue Funds are used to account for the proceeds of specific revenue sources that are legally restricted to expenditures for specified purposes, or for which separate accounting is required by administrative action. The City's Special Revenue Funds are as follows:

Housing Set Aside - The Daly City Housing Development Finance Agency is the successor housing agency to the former Daly City Redevelopment Agency. The Agency manages the housing assets and funding transferred from the former Daly City Redevelopment Agency effective on its dissolution February 1, 2012. The housing assets and funding, part of the 20% housing set aside from the former Redevelopment Agency, are subject to unique reporting requirements and separated from other housing funds within the Housing Finance Agency.

Housing Finance Agency – The Daly City Housing Development Finance Agency is the successor housing agency to the former Daly City Redevelopment Agency. The Agency coordinates most of the housing related activities for the City of Daly City. The activities in this fund reflect housing revenue and assets that are not part of the former Redevelopment Agency.

Transportation (Gas Tax) – to account for the City's share of the state tax on gas purchases. The funding is used for street and road related operating costs and capital improvements.,

Community Development Block Grant - to account for moneys received by the City as a participant in the federal Community Development Block Grant (CDBG) program from the Department of Housing and Urban Development (HUD).

Linda Vista Benefit Assessment - to account for the revenues and for the costs of maintenance of storm drains and related facilities in the Linda Vista Subdivision.

AB 1600 Public Facilities Fees - to account for the revenues derived from developer fees required, under AB 1600, to be expended for infrastructure expansion caused by new development.

Traffic Safety – to account for the DUICE/S program revenues to promote safety in the community.

Traffic Enforcement – to account for the Red-Light Camera program. The program was discontinued in FY 2021, but funds remain and can be used for traffic enforcement costs until depleted.

Measure A - Measure A is a voter approved half-cent sales tax in San Mateo County. The sales tax revenue generated is distributed by the County and funds are to be used for roads and traffic improvements.

Measure W - San Mateo County Measure W is a half-cent sales tax in San Mateo County for congestion relief and road repair. The measure was approved by San Mateo County voters in November 2018. The sales tax revenues generated are distributed by the County and a portion of the funds are received by cities for street improvements.

Federal Grants - to account for miscellaneous federal and other grant moneys.

CAPITAL PROJECTS FUNDS

Capital Outlay Fund - to account for financial resources to be used for the acquisition, repair, or construction of capital facilities (other than those financed by Proprietary Funds).

Major Facilities Improvements – to account for a limited number of major facilities improvements that occur city-wide.

ENTERPRISE FUNDS

Enterprise Funds are used to account for operations that are financed and operated in a manner similar to private business enterprises where the intent of the governing body is that the costs (expenses, including depreciation) of providing goods or services to the general public on a continuing basis be financed or recovered primarily through user charges, or where the governing body has decided that periodic determination of revenues earned, expenses incurred, and/or net income is appropriate for capital maintenance, public policy, management control, accountability, or other purposes. The City maintains the following enterprise funds:

Water Utility – The City provides water service to the majority of parcels located within the boundaries of the City, as well as several adjacent areas. This fund accounts for the total costs of services for the Water Utility including distribution, capital improvements, and administration.

Civic Center Office Buildings - to account for rental activity of real property owned by the City in the Civic Center area, consisting of two office buildings and a childcare facility in which space is leased to outside parties, including the County of San Mateo.

Transfer Station/Sustainability - to account for the activity of the Mussel Rock garbage transfer station, which is leased to Allied Waste Services for their use in providing garbage collection services under a franchise agreement with the City.

Sanitation District - The North San Mateo County Sanitation District became a subsidiary district of the City of Daly City in 1985. Because the boundaries of the District are not contiguous with those of the City and because sanitation districts have special legal standing in California, it must remain a separate legal entity. This fund accounts for the total costs of services for the collection, treatment and administration of the District's sanitation system.

INTERNAL SERVICE FUNDS

Internal Service Funds are used to account for the financing of goods or services provided by one department or agency to other departments or agencies of the City, or to other governments on a cost-reimbursement basis. The City's Internal Service Funds are:

Retirement Contributions – to account for the debt service on bonds issued to help pay the unfunded accrued actuarial liability of the City's pension obligations.

Motor Vehicles - to account for the purchase and maintenance of all motor vehicles used by all City departments.

Central Services - to account for mail messenger and postage costs.

PBX Telecommunications - to account for the costs of operation and maintenance of the City's telephone system, including switching equipment and per-call charges.

Building Maintenance - to account for services provided to departments for the maintenance of City facilities.

Information Services - to account for the distribution of computer operating costs to various City departments as well as the purchase and service of photocopiers.

Pension UAL Fund - to account for funding set-aside towards the City's pension unfunded actuarial liability

Self-Insurance - to account for the payment of workers compensation, automotive, and general liability insurance costs.

BASIS OF ACCOUNTING

Basis of accounting refers to when revenues and expenditures or expenses are recognized in the accounts and reported in the financial statements. The modified accrual basis of accounting is followed in all governmental funds. Under the modified accrual basis of accounting revenues are recognized when they become measurable and available as net current assets. Property taxes, gross receipts and sales taxes are considered measurable and available when in the hands of intermediary collecting governments and are recognized as revenue at that time. The primary revenue sources which are susceptible to accrual include taxes, rents, interest, and grant contributions.

Expenditures, other than interest on long-term obligations which are recorded when paid, are recognized under the modified accrual basis of accounting generally when the related fund liability is incurred.

Licenses, fines and penalties and other revenues are recorded as revenues when received in cash because they are generally not measurable until actually received.

Enterprise and internal service funds are accounted for using the accrual basis of accounting. Their revenues are recognized when they are earned, and their expenses are recognized when they are incurred.

CITY OF DALY CITY
FUNDS AND FUNCTIONAL UNITS

Fund #	Fund Name	City Attorney				City Clerk				City Manager				City Treasurer				Economic & Community Development				Finance & Admin Services				Fire				Human Resources				Library & Recreation				Police				Public Works				Water & Wastewater Resources				Nondepartmental																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																															

The City of Daly City's budget is organized around departments as functional units because we believe that this makes it more understandable to a wider range of users. This chart is an attempt to illustrate the interrelationship between the budget layout and the traditional accounting concept of funds. An X appears in each fund where a department has operational activities or is responsible for performance.

DEPARTMENT BUDGETS

OFFICE OF THE CITY ATTORNEY

DEPARTMENT MISSION STATEMENT

The Office of the City Attorney endeavors to support the services of the City's elected officials, commissions, agencies, and staff by providing legal counsel and representation. To the extent possible, the Office of the City Attorney completes legal work in-house, and in areas of legal specialty or matters that require large commitments of time over a short period, the City contracts with outside legal counsel to represent the City's interest.

CORE SERVICES

- Provide legal counsel to and attend meetings of the City Council, certain Council committees, the Planning Commission, Daly City Housing Finance Agency, North San Mateo County Sanitation District, and special City Department task forces.
- Provide advice or written opinions to any City officer, Department Director, board commission, or other unit of local government on widely diverse areas of law including but not limited to land use, personnel, elections, conflict of interest, and economic development.
- Prosecute and defend legal actions where the City is a named party.
- Draft, review, and approve as to form all contracts, surety bonds, ordinances, policies, and resolutions.
- Investigate, evaluate, and recommend disposition of all claims and lawsuits against the City.
- Respond to requests for public records and other documents within the time frame established by law.
- Assist City staff with the updates to internal City policies.
- Enforce City Code provisions and prosecute municipal code infractions.

SUPPORT FOR CITYWIDE PRIORITIES

This Department supports Citywide priorities through the following:

- The Office of the City Attorney provides legal representation to the Mayor, City Council, and City Manager, City Departments, City boards, and Commissions. The Office of the City Attorney serves as general counsel for the Daly City Housing Development Finance Agency and the Public Facilities Finance Corporation as well as serves in the capacity of District Counsel to the North San Mateo County Sanitation District.

ANNUAL BUDGET OUTCOMES

- Continue to assist in the disposition and development of Former Redevelopment Agency parcels and draft and review all Agreements and necessary implementation documents for the development of economically beneficial Projects for the City.
- Continue to work with the Daly City Housing Finance Agency and City to implement affordable housing agreements and projects without impacting the City's General Fund.

OFFICE OF THE CITY ATTORNEY

- Conduct and complete an audit of the City's Municipal Code; update and revise ordinances, policies, and codes to comply with current local, state, and federal laws and further implement the priorities of the City Council.
- Continue to review, negotiate, and draft development agreements to implement strategies for economic development.
- Continue to work closely with other participating departments involved in the interdepartmental Code Enforcement Task Force to address and swiftly resolve sensitive issues.
- Continue to work closely with City Departments to reduce litigation exposure through updating policies and overseeing legally required trainings.
- Develop and implement policies and procedures to comply with State Law regarding workplace safety, including COVID-19 protocols and OSHA requirements.
- Update and annually review the City's Safety Manual.
- Continue to review Agreements and Insurance documents for Capital Improvement Projects for the Water Division, the Sanitation District, and the Public Works Division.

SIGNIFICANT CHANGES FROM THE PRIOR BUDGET

- The Office of the City Attorney continues to focus on the following priorities: increased risk management claims and litigation; ongoing legal issues related to increased land use and development projects; and anticipated increase in Municipal Code changes and ordinance updates due to revisions in state law, and employment and labor related matters. The Office of the City Attorney continues to operate the City's Risk Management Program, including reviewing Government Tort Claims and ensuring compliance with State and Federal regulations regarding employee training and safety measures.
- The Office of the City Attorney has worked closely with all Departments and the Safety Committee to ensure that the City has adequate policies and procedures in place to address the safety of employees and members of the public utilizing City facilities, including the purchase and training of AEDs in all facilities.
- The Office of the City Attorney worked closely with all Departments to update the Municipal Code and ensure compliance with changes in federal and state law and works closely to ensure compliance with the revisions to the California Public Records Act request providing increased access to the public and respond in a timely manner.
- The Office of the City Attorney has also taken the lead role in the Insurance Program, ensuring adequate coverage and competitive rates. The Office of the City Attorney implemented a new document management system in order to assist in reducing paper and also to track public records act requests in a more efficient manner.
- The Office of the City Attorney continues to reduce the use of paper by transitioning to an electronic records management system and has reduced expenses through the management of online legal research tools.

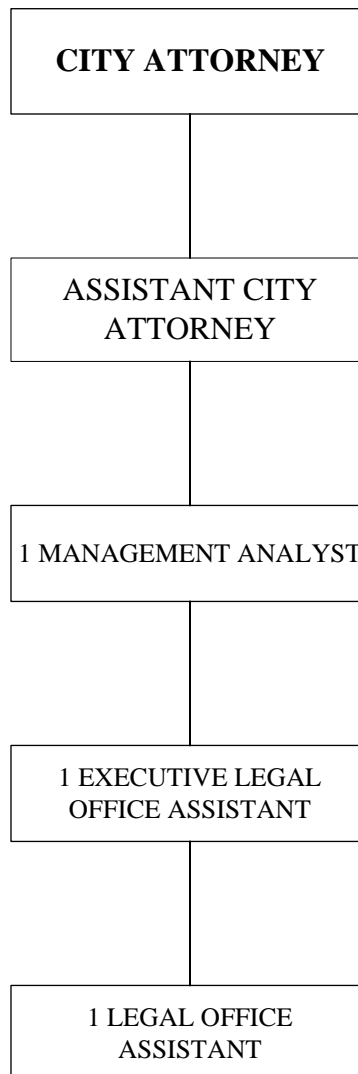
OFFICE OF THE CITY ATTORNEY

PERFORMANCE MEASURES

Measure	Methodology	System	Actual 2023	Estimate 2024	Projected 2025
Advocate, defend and prosecute on behalf of the City	Percentage of litigation cases resolved prior to trial, percentage of code enforcement cases resolved, number of cases resolved with City judgment	Department Tracking	97% cases resolved prior to litigation	95% cases resolved prior to litigation	95-98%
Provide oral and written advice on legal issues and prepare documents to implement official City actions	Percentage of interdepartmental personnel that utilize legal advice/opinion and are satisfied with the service they are provided	Department Tracking	98%	98%	100%



**CITY OF DALY CITY
OFFICE OF THE CITY ATTORNEY
FISCAL YEAR 2025**



FULL-TIME SALARIED POSITION LISTING

CITY ATTORNEY

Classification	Range	FY 2022	FY 2023	FY 2024	FY 2025
City Attorney 01-050-050					
City Attorney	M502	1.00	1.00	1.00	1.00
Assistant City Attorney	M339	1.00	1.00	1.00	1.00
Management Analyst	U058	0.20	0.20	0.20	0.20
Executive Legal Office Assistant	U045	-	-	1.00	1.00
Legal Secretary	U045	1.00	1.00	-	-
Legal Office Assistant	U028	1.00	1.00	1.00	1.00
		4.20	4.20	4.20	4.20
General Liability 58-038-425					
Management Analyst	U058	0.80	0.80	0.80	0.80
		0.80	0.80	0.80	0.80
		5.00	5.00	5.00	5.00

CITY OF DALY CITYAnnual Budget
2024-2025**City Attorney**

	2021-2022	2022-2023	2023-2024	2024-2025
Revenues	Actual	Actual	Adjusted	Approved
From Other Agencies	16,500	-	-	-
Rents and Interest	70,475	166,277	25,000	25,000
Charges and Fees	2,170,161	3,308,316	3,441,238	5,039,845
Miscellaneous Revenues	39,793	358,491	90,000	92,700
Total Revenues	<u>\$2,296,928</u>	<u>\$3,833,084</u>	<u>\$3,556,238</u>	<u>\$5,157,545</u>
	2021-2022	2022-2023	2023-2024	2024-2025
Expenditures	Actual	Actual	Adjusted	Approved
Salaries and Benefits	1,362,083	1,390,750	1,471,584	1,446,774
Services and Supplies	284,255	360,206	1,000,649	1,030,907
Other Charges	2,312,640	2,822,209	4,061,135	4,715,875
Fixed Charges	101,277	129,770	165,259	198,202
Capital Outlay	-	-	42,500	15,000
Operating Transfers Out	125,168	45,581	47,404	49,300
Total Expenditures	<u>\$4,185,423</u>	<u>\$4,748,515</u>	<u>\$6,788,531</u>	<u>\$7,456,058</u>

CITY OF DALY CITYAnnual Budget
2024-2025

Fund:	GENERAL FUND	01
Department:	CITY ATTORNEY	050
Program:	CITY ATTORNEY	050

	2021-2022	2022-2023	2023-2024	2024-2025
Revenues	Actual	Actual	Adjusted	Approved
From Other Agencies	12,100	-	-	-
Charges and Fees	36,444	36,444	39,845	39,845
Total Revenues	<u>\$ 48,544</u>	<u>\$ 36,444</u>	<u>\$ 39,845</u>	<u>\$ 39,845</u>
	2021-2022	2022-2023	2023-2024	2024-2025
Expenditures	Actual	Actual	Adjusted	Approved
Salaries and Benefits	1,135,822	1,220,466	1,241,956	1,230,887
Services and Supplies	113,989	124,060	128,273	134,700
Other Charges	1,236	4,064	9,700	6,350
Fixed Charges	94,662	120,456	155,852	186,895
Operating Transfers Out	2,085	-	-	-
Total Expenditures	<u>\$ 1,347,794</u>	<u>\$ 1,469,045</u>	<u>\$ 1,535,782</u>	<u>\$ 1,558,833</u>

CITY OF DALY CITYAnnual Budget
2024-2025

Fund:	GENERAL FUND	01
Department:	CITY ATTORNEY	050
Program:	MEASURE Q	103

	2021-2022	2022-2023	2023-2024	2024-2025
Revenues	Actual	Actual	Adjusted	Approved
Total Revenues	\$ -	\$ -	\$ -	\$ -
Expenditures	2021-2022	2022-2023	2023-2024	2024-2025
	Actual	Actual	Adjusted	Approved
Services and Supplies	-	-	500,000	500,000
Total Expenditures	\$ -	\$ -	\$ 500,000	\$ 500,000

CITY OF DALY CITYAnnual Budget
2024-2025

Fund:	SELF INSURANCE	58
Department:	CITY ATTORNEY	038
Program:	GEN LIABILITY	425

	2021-2022	2022-2023	2023-2024	2024-2025
Revenues	Actual	Actual	Adjusted	Approved
From Other Agencies	4,400	-	-	-
Rents and Interest	70,475	166,277	25,000	25,000
Charges and Fees	2,133,717	3,270,570	3,401,393	5,000,000
Miscellaneous Revenues	39,793	358,491	90,000	92,700
Total Revenues	\$ 2,248,384	\$ 3,795,338	\$ 3,516,393	\$ 5,117,700
Expenditures	2021-2022	2022-2023	2023-2024	2024-2025
	Actual	Actual	Adjusted	Approved
Salaries and Benefits	200,935	169,667	181,627	166,446
Services and Supplies	168,477	234,638	368,376	392,207
Other Charges	2,311,404	2,818,145	4,051,435	4,709,525
Fixed Charges	6,616	9,314	9,407	11,307
Capital Outlay	-	-	42,500	15,000
Operating Transfers Out	123,082	45,581	47,404	49,300
Total Expenditures	\$ 2,810,514	\$ 3,277,345	\$ 4,700,750	\$ 5,343,785

CITY OF DALY CITY Annual Budget 2024-2025	Fund:	SELF INSURANCE	58
	Department:	CITY ATTORNEY	038
	Program:	UNEMPLOYMENT	427

	2021-2022	2022-2023	2023-2024	2024-2025
Revenues	Actual	Actual	Adjusted	Approved
Charges and Fees	-	1,302	-	-
Total Revenues	\$ -	\$ 1,302	\$ -	\$ -
Expenditures	2021-2022	2022-2023	2023-2024	2024-2025
	Actual	Actual	Adjusted	Approved
Salaries and Benefits	25,326	617	48,000	49,440
Services and Supplies	1,790	1,508	4,000	4,000
Total Expenditures	\$ 27,115	\$ 2,125	\$ 52,000	\$ 53,440

CITY CLERK

DEPARTMENT MISSION STATEMENT

The Office of the City Clerk is responsible for three primary functions:

- As an Election Official, administers federal, state, and local procedures through which local government representatives are selected; assists candidates in meeting legal responsibilities before, during, and after an election; prepares candidate packets; issues and receives nomination papers; and, accepts and transmits necessary campaign statements and conflict of interest forms to the Fair Political Practices Commission.
- As a Legislative Administrator, prepares City Council meeting agenda and minutes, verifies publishing and posting of legal notices, and recordation of legislative decisions.
- As a Records Manager, oversees the preservation and protection of public records, and maintains and indexes the minutes, ordinances, and resolutions adopted by the City Council. Ensures public records are readily accessible to the public.

CORE SERVICES

- Maintains a complete and accurate record of City Council proceedings. Preserves, records, maintains, stores, and retrieves official City records. Conducts municipal elections.
- Provides prompt and high-quality service to the public. Ensures municipal records are readily accessible to all citizens and serves as a source of information to the public, other agencies, and City staff.

SUPPORT FOR CITY-WIDE PRIORITIES

Maintains the organization's capability to provide existing services to the community:

- Provides assistance with applications for exemption from utility user's tax.
- Provides a collection point for absentee ballots.
- Provides information to the public about civic meetings and activities.
- Provides support for the election process.
- Maintains an efficient records management system.
- Posts agendas and publishes legal notices and ordinances.
- Maintains and indexes official records.
- Conducts bid openings.
- Prepares Planning Item Notices and sends mailings to the public.
- Accepts Claims against the City and processes claim denials.

CITY CLERK

SUPPORT FOR CITY-WIDE PRIORITIES (continued)

- Implements all state and federal mandates as efficiently and effectively as possible, including the requirements of the following:
 - Freedom of Information Act
 - California Public Records Act
 - The Brown Act
 - Federal Voting Rights Act
 - Open Meeting Act, and
 - Political Reform Act via the Fair Political Practices Commission (FPPC)

ANNUAL BUDGET OUTCOMES

- Provides high quality service to the public in the recording, maintenance, storage, and retrieval of the City's official documents.
- Continue to plan and administer local elections, including the development of an updated candidates' guide and coordinate with the County Recorder/Assessor/Clerk & Chief Election Officer to conduct the City's general municipal election during election years

SIGNIFICANT CHANGES FROM THE PRIOR BUDGET

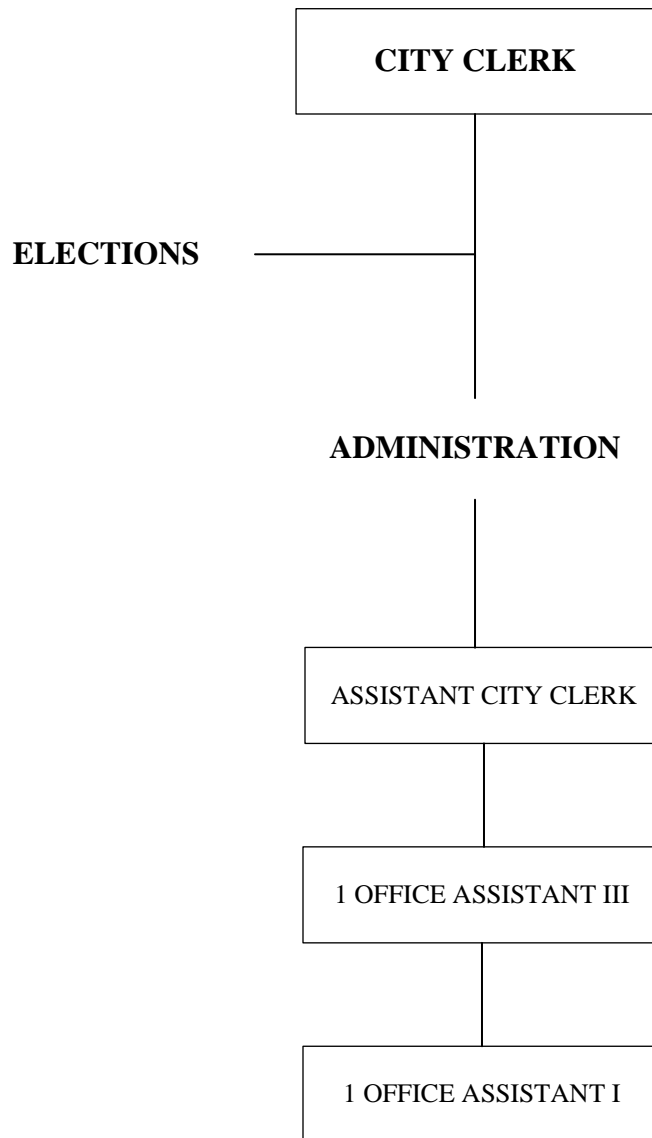
- Local election to coordinate in FY 2025.

PERFORMANCE MEASURES

Measure	Actual 2023	Estimate 2024	Projected 2025
Field and respond to incoming inquiries and requests to City Hall	98%	98%	98%
Comply with the Political Reform Act in submittal of forms to Fair Political Practices Commission (FPPC)	99%	100%	100%
Administer and ensure procedures for local elections and measures are completed and certified by County	100%	100%	100%
Ensure City Council actions (ordinances, resolutions, minutes) are properly executed, recorded, and archived	100%	100%	100%
Verify, post, and publish agendas and legal notices to comply with the Brown Act.	100%	100%	100%



**CITY OF DALY CITY
CITY CLERK
FISCAL YEAR 2025**



FULL-TIME SALARIED POSITION LISTING

City Clerk

Classification	Range	FY 2022	FY 2023	FY 2024	FY 2025
City Clerk 01-020-020					
City Clerk	Q910	1.00	1.00	1.00	1.00
Assistant City Clerk	U047	1.00	1.00	1.00	1.00
Office Assistant III	Z030	1.00	1.00	1.00	1.00
Office Assistant I	Z016	1.00	1.00	1.00	1.00
		4.00	4.00	4.00	4.00

CITY OF DALY CITYAnnual Budget
2024-2025

Fund:	GENERAL FUND	01
Department:	CITY CLERK	020
Program:	CITY CLERK	020

	2021-2022	2022-2023	2023-2024	2024-2025
Revenues	Actual	Actual	Adjusted	Approved
From Other Agencies	11,000	3,268	-	-
Charges and Fees	-	6,520	-	6,500
Miscellaneous Revenues	12,363	-	-	-
Total Revenues	\$ 23,363	\$ 9,788	\$ -	\$ 6,500

	2021-2022	2022-2023	2023-2024	2024-2025
Expenditures	Actual	Actual	Adjusted	Approved
Salaries and Benefits	529,888	590,739	615,067	604,956
Services and Supplies	6,574	150,968	7,600	162,600
Other Charges	1,180	900	2,672	(1,228)
Fixed Charges	92,708	115,725	123,166	143,976
Total Expenditures	\$ 630,349	\$ 858,331	\$ 748,505	\$ 910,304

CITY COUNCIL

DEPARTMENT MISSION STATEMENT

The City Council is committed to addressing the diverse and changing needs of residents, businesses, and employees. It will accomplish its mission through the efficient delivery of quality municipal services provided with a human touch.

The City Council established five guiding principles for setting priorities:

- Foster Economic Vitality and Financial Sustainability
- Enhance Quality of Life for Residents
- Promote an Aesthetic Community Environment
- Facilitate Community Building and Civic Engagement
- Create “Healthy Citizen/Healthy Community” Opportunities

CORE SERVICES

To define City policies and priorities through legislative actions and to provide direction to the City Manager and City Attorney.

SUPPORT FOR CITY-WIDE PRIORITIES

In order to help fulfill the mission of the City of Daly City, the City Council has set the following priorities and objectives:

- Capital Improvements
 - Continue to address deferred capital and maintenance to improve public facilities.
 - Develop a master plan for Doelger Senior Center/Westlake Park.
- Economic Growth
 - Develop a Tourism Strategy.
 - Support the growth of existing small businesses and the opening of new ones.
 - Continue to promote a diverse economic base through directed larger business development.
 - Continue to enhance the physical development of the community consistent with sound environmental and other land use policies.
- Engagement
 - Continue to engage and educate the community to participate in civic affairs and provide input on public policy initiatives and community concerns.
- Fiscal Sustainability
 - Continue to identify opportunities for greater cost effectiveness and efficiency in all City departments and through shared services with other local agencies.
 - Expand investment opportunities that yield greater returns.
- Public Safety
 - Continue to ensure adequate public safety resources to reinforce a sense of community and personal safety.

CITY COUNCIL

SUPPORT FOR CITY-WIDE PRIORITIES (continued)

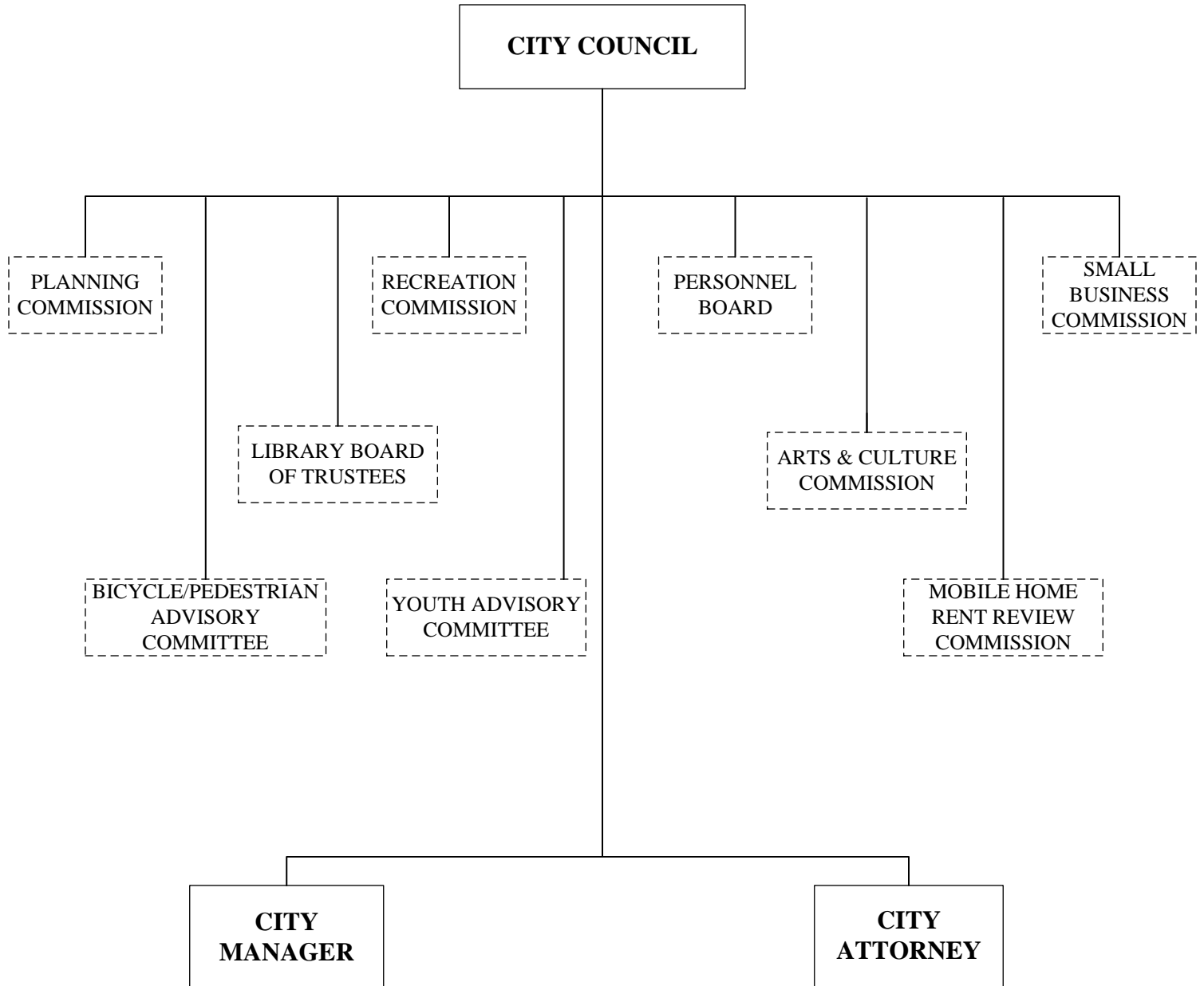
- Quality of Life
 - Affordable Housing
 - Continue to develop quality affordable housing at all income levels to combat rising home prices.
 - Transportation and Traffic Improvements
 - Continue to enhance the transportation network and reduce traffic congestion.
 - Continue to expand the network of bike lanes and walking lanes for community health, safety, and recreation.
 - Continue to enhance pedestrian-oriented improvements citywide.
 - Infrastructure
 - Continue to allocate additional resources to maintain quality infrastructure throughout the community.
 - Leisure Services
 - Continue to provide a variety of opportunities for community participation in recreation, library, cultural and other structured, as well as passive, leisure time activities.
- Social Justice & Equity
 - Continue the Community Wellness and Crisis Response Team (CWCRT) mental health clinician pilot program.
 - Support the launch of the Domestic Violence Co-Response Pilot Program in collaboration with other participating cities, the County, and other project partners.
- Sustainability
 - Continue to transition to a greener fleet.
 - Install electric and solar infrastructure, as well as battery storage at City facilities.
- Workforce & Succession Planning
 - Continue to recruit and retain a talented workforce.

ANNUAL BUDGET OUTCOMES

- Take legislative action and provide progressive policy direction to the City Manager and City Attorney to guide the City's ongoing growth and development, as well as to achieve fiscal sustainability.
- Confer with and support the City Manager in the implementation of Council policy decisions and work to enhance the City's long-term fiscal sustainability.
- Strive to ensure a balance between the services provided to the community and stewardship over the City's limited financial resources.
- Direct the City Manager to work collaboratively with other local agencies and City employee groups to identify opportunities for shared or consolidated services to provide greater efficiency and cost effectiveness of service delivery.



**CITY OF DALY CITY
CITY COUNCIL
FISCAL YEAR 2025**



----- ADVISORY BOARDS AND COMMISSIONS

FULL-TIME SALARIED POSITION LISTING

City Council

Classification	Range	FY 2022	FY 2023	FY 2024	FY 2025
Legislative Body 01-001-019					
Mayor	Q220	1.00	1.00	1.00	1.00
City Council	Q220	4.00	4.00	4.00	4.00
		5.00	5.00	5.00	5.00

CITY OF DALY CITY Annual Budget 2024-2025	Fund:	GENERAL FUND	01
	Department:	CITY COUNCIL	001
	Program:	LEGISLATIVE BODY	019

		2021-2022	2022-2023	2023-2024	2024-2025
Revenues		Actual	Actual	Adjusted	Approved
Total Revenues		\$ -	\$ -	\$ -	\$ -
		2021-2022	2022-2023	2023-2024	2024-2025
Expenditures		Actual	Actual	Adjusted	Approved
Salaries and Benefits		233,419	285,037	335,533	318,475
Services and Supplies		3,114	4,445	27,385	27,385
Other Charges		13,089	15,548	41,099	41,383
Fixed Charges		36,334	49,489	50,310	55,486
Total Expenditures		\$ 285,956	\$ 354,519	\$ 454,326	\$ 442,729

OFFICE OF THE CITY MANAGER

DEPARTMENT MISSION STATEMENT

Provide strategic leadership to support the City Council in its policy-making responsibilities and guide the municipal organization to deliver high quality, efficient, and effective services and programs that meet the needs of the community and City organization.

CORE SERVICES

Implementation of City Council Policies and Priorities

Ensure that policies and legislative actions established by the City Council are implemented in an effective manner. Provide the City Council with adequate, timely information and recommendations regarding technical and professional issues under policy consideration. Provide clear organizational direction to make certain City Council policies and actions are executed. Welcome and consider the valuable input of all City Commissions.

General Management and Oversight

Provide effective management, oversight, support, and accountability for Daly City's municipal operations. These duties are carried out under the direction of the City Manager and through the Department Directors who are responsible for the implementation of City Council policies and legislative actions. Identify opportunities to share and consolidate services to provide more efficient and cost-effective service delivery. Foster public and private partnership opportunities. Enhance customer service and accessibility to City services.

Fiscal Responsibility and Accountability

Maximize the value and efficiency of City services to ensure a balance between revenues and expenditures. Ensure that municipal revenues are prudently managed and that there is a high level of accountability for the City's financial resources.

Intergovernmental Relations

Coordinate the interactions between the City and federal, state, and other local governments to review legislative actions and their impacts. Work with other entities to assess and discuss the benefits and impairments of all relevant intergovernmental issues. Foster public/private partnerships to strengthen the City's viability.

Workforce Strengthening

Offer training and development programs to improve and sustain employees. Support and foster staff in generating professional growth and opportunities as well as improve job satisfaction and retention.

Economic Development and Business Support

Improve the quality of life through the strategic development of the City. Promote sustainable expansion and business development through collaboration of business entities. Develop and maintain community partnerships and leverage the City's Economic Development Specialist to stimulate economic growth.

Community Engagement

Develop and coordinate the exchange of information with residents to educate the community about their local government. Encourage community participation in all municipal decision-making processes and activities to promote transparency and accountability at all levels of the organization.

OFFICE OF THE CITY MANAGER

CORE SERVICES (continued)

Communications

In addition to maintaining the City's website, www.dalycity.org, deliver a quarterly print newsletter and monthly electronic newsletter, as well as provide regular support to various social media platforms, including Nextdoor, Facebook, Instagram, and X (formerly Twitter).

Community Sustainability

Enhance community resilience to climate change and foster greater environmental sustainability in both City operations and the community. Engage a diversity of citizens and businesses to further the City's sustainability initiatives throughout the community. Manage the implementation of the City's Climate Action Plan. Continue to explore new ways to make Daly City a sustainable City for the future (i.e., electric and solar infrastructure, battery storage, etc.).

SUPPORT FOR CITY-WIDE PRIORITIES

- Maintain the organization's capability to provide existing services to the community.
- Promote efficiency and cost-effective service delivery of all City services.
- Provide leadership and support for organizational innovation to promote a creative, effective, and skilled workforce.
- Provide leadership and direction for the organization's all-hazard emergency response planning efforts.

Identify Opportunities to Improve Services to the Community

- Monitor community satisfaction with City services, seek community input, participation, and suggestions.
- Address quality of service issues related to City franchise agreements and contracts.
- Support long-range strategic planning with the City Council and the community.

Encourage and Support Economic Development to Create Jobs, Expand the Community's Financial Base, and Improve the Quality of Life

- Provide leadership and guidance to enhance Daly City's ability to attract and retain an optimum balance of business and residential development.
- Work collaboratively with local businesses and other community stakeholders to support and sustain a pro-active business environment.
- Aid in the expansion of community sustainability and climate action programs/services.

Improve Organizational Capability and Effectiveness to Better Serve the Community

- Evaluate proposals for participating in shared regional service approaches to enhance efficiency and effectiveness and produce cost savings.
- Foster public/private partnerships to strengthen the City's viability.
- Sustain efforts to address long-term infrastructure and capital improvement needs.

OFFICE OF THE CITY MANAGER

ANNUAL BUDGET OUTCOMES

- Maintain organizational accountability by increased public access through online information (City website, social media channels, and Daly Wire electronic newsletter), public service announcements, television broadcast and video streaming of public meetings, and printed materials such as the Daly News.
- Maintain quality emergency response services.
- Advocate for the continuation of the Community Wellness and Crisis Response Team (CWCRT) mental health clinician pilot program in collaboration with other participating cities, the County and other project partners.
- Support the launch of the Domestic Violence Co-Response Pilot Program in collaboration with other participating cities, the County, and other project partners.
- Implement a financial sustainability strategy to improve the long-term fiscal condition of the City.
- Administer Daly City's local minimum wage ordinance including annual noticing.
- Provide high-level support for the Daly City Age-Friendly Task Force and implementation of new programs and services as an official World Health Organization/AARP "Age-Friendly City".
- Support emergency assistance programs and case management services at the Community Services Center through an effective public/non-profit model with the Daly City Partnership to provide emergency housing assistance, food, and other supportive services to 11,000 individuals and 4,830 households in need.
- Manage the City Council-approved allocations of American Rescue Plan Act (ARPA) funding to community programs that support pandemic recovery and community resilience.
- Maintain the City's redesigned and modern website with new features that create greater access to programs, services, and information.
- Continue citywide efforts to reduce greenhouse gas emissions.
- Continue promoting Project Green Space to expand and diversify the urban canopy and plant trees and rain gardens across the City through an impact volunteering model.
- Expand environmental sustainability programming throughout the City including Earth Day activities, supporting Peninsula Clean Energy, and promoting an Environmental Purchasing Policy.
- Promote C.L.E.A.N. Daly City, continue implementation of the 4E's through education and engagement of residents and businesses including partnerships with community-based organizations, as well as the enforcement phase.
- Provide continued education and outreach to food facilities to transition to natural, plant-based disposable foodware and reusable foodware wherever practicable, in partnership with the County of San Mateo's Office of Sustainability.
- Provide continued education and outreach to residents and businesses about mandatory organic waste disposal reduction requirements per Senate Bill (SB) 1383, in partnership with Republic Services.

OFFICE OF THE CITY MANAGER

ANNUAL BUDGET OUTCOMES (continued)

- Support the Arts & Culture Commission for successful Art Exhibits, Artist Receptions, and other citywide arts programs.
- Support the Small Business Commission to review and advise on small business resources and assistance programs. Implement the newly adopted Legacy Business program to promote longevity and recognition of local businesses.

SIGNIFICANT CHANGES FROM THE PRIOR BUDGET

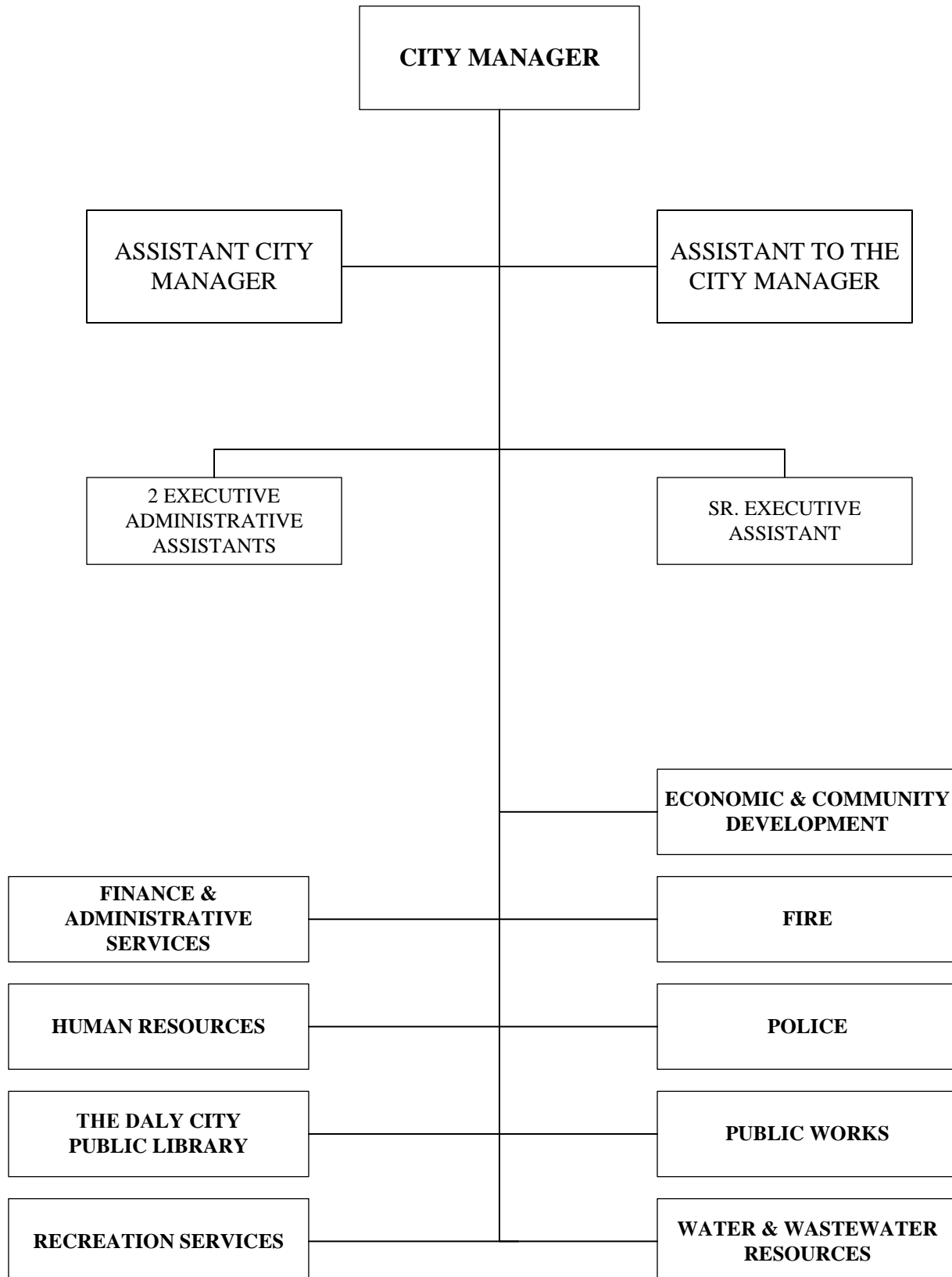
- Pursue Master Plan for Doelger Senior Center/Westlake Park.
- Enhance development, activities, and promotion that will spur tourism in Daly City.
- Support the development of a Tourism Strategy.
- Continue piloting solar streetlights.
- Explore possibilities and potential to increase electric vehicle charging stations, solar infrastructure, and backup battery storage.
- Facilitate Marchbank Park field improvements with Sacred Heart Cathedral Preparatory.
- Finalize ECD Assessment to improve customer satisfaction and operational efficiency.

PERFORMANCE MEASURES

Measure	Actual 2023	Estimate 2024	Projected 2025
Number of residents served by free, semiannual recycling events for e-waste, tires, and mattresses.	754 (92+662)	1,118 (727+391)	1,400
Number of residents served by Community Services Center related to expenditures.	10,887	11,000	11,500
% of departments operating within their adopted budget.	100%	100%	100%



**CITY OF DALY CITY
OFFICE OF THE CITY MANAGER
FISCAL YEAR 2025**



FULL-TIME SALARIED POSITION LISTING

CITY MANAGER

Classification	Range	FY 2022	FY 2023	FY 2024	FY 2025
City Manager 01-010-010					
City Manager	M520	1.00	1.00	1.00	1.00
Assistant City Manager	M452	1.00	1.00	1.00	1.00
Assistant to the City Manager	U113	1.00	1.00	1.00	1.00
Senior Management Analyst	U074	1.00	1.00	-	-
Administrative Secretary	U049	1.00	1.00	-	-
Executive Administrative Assistant	U049	-	-	2.00	2.00
Senior Executive Assistant	U035	1.00	1.00	1.00	1.00
		6.00	6.00	6.00	6.00

HOURLY FULL TIME EQUIVALENT*

City Manager 01-010-010

FY 2024	FY 2025
0.17	0.17
0.17	0.17

*Began tracking in 2024

CITY OF DALY CITY**Annual Budget
2024-2025****City Manager**

	2021-2022	2022-2023	2023-2024	2024-2025
Revenues	Actual	Actual	Adjusted	Approved
From Other Agencies	352,349	6,281	-	-
Charges and Fees	145,775	145,775	159,380	159,380
Miscellaneous Revenues	438	374	-	-
Total Revenues	<u>\$498,563</u>	<u>\$152,431</u>	<u>\$159,380</u>	<u>\$159,380</u>
Expenditures	2021-2022 Actual	2022-2023 Actual	2023-2024 Adjusted	2024-2025 Approved
Salaries and Benefits	1,476,026	1,459,125	1,995,799	2,037,493
Services and Supplies	513,577	221,533	512,132	442,621
Other Charges	105,215	104,739	118,359	107,525
Fixed Charges	163,706	224,504	233,617	267,227
Operating Transfers Out	8,814	-	-	-
Total Expenditures	<u>\$2,267,339</u>	<u>\$2,009,902</u>	<u>\$2,859,907</u>	<u>\$2,854,865</u>

CITY OF DALY CITY**Annual Budget
2024-2025**

Fund:	GENERAL FUND	01
Department:	CITY MANAGER	010
Program:	CITY MANAGER	010

	2021-2022	2022-2023	2023-2024	2024-2025
Revenues	Actual	Actual	Adjusted	Approved
From Other Agencies	24,816	5,799	-	-
Charges and Fees	145,775	145,775	159,380	159,380
Miscellaneous Revenues	438	374	-	-
Total Revenues	<u>\$ 171,030</u>	<u>\$ 151,948</u>	<u>\$ 159,380</u>	<u>\$ 159,380</u>
Expenditures	2021-2022 Actual	2022-2023 Actual	2023-2024 Adjusted	2024-2025 Approved
Salaries and Benefits	1,475,820	1,458,862	1,995,799	2,037,493
Services and Supplies	159,157	176,079	398,414	325,941
Fixed Charges	162,806	192,244	199,742	231,083
Total Expenditures	<u>\$ 1,902,998</u>	<u>\$ 1,931,924</u>	<u>\$ 2,714,755</u>	<u>\$ 2,704,572</u>

CITY OF DALY CITYAnnual Budget
2024-2025

Fund:	GENERAL FUND	01
Department:	CITY MANAGER	010
Program:	SUSTAINABILITY	423

	2021-2022	2022-2023	2023-2024	2024-2025
Revenues	Actual	Actual	Adjusted	Approved
Total Revenues	\$ -	\$ -	\$ -	\$ -
Expenditures	2021-2022	2022-2023	2023-2024	2024-2025
	Actual	Actual	Adjusted	Approved
Salaries and Benefits	206	263	-	-
Services and Supplies	25,605	21,682	113,718	116,680
Other Charges	-	-	(2,442)	(2,530)
Operating Transfers Out	8,814	-	-	-
Total Expenditures	\$ 34,626	\$ 21,945	\$ 111,277	\$ 114,149

CITY OF DALY CITYAnnual Budget
2024-2025

Fund:	GENERAL FUND	01
Department:	CITY MANAGER	011
Program:	COMM SVC CENTER	014

	2021-2022	2022-2023	2023-2024	2024-2025
Revenues	Actual	Actual	Adjusted	Approved
From Other Agencies	327,533	483	-	-
Total Revenues	\$ 327,533	\$ 483	\$ -	\$ -
Expenditures	2021-2022	2022-2023	2023-2024	2024-2025
	Actual	Actual	Adjusted	Approved
Services and Supplies	328,815	23,772	-	-
Fixed Charges	900	32,260	33,875	36,144
Total Expenditures	\$ 329,715	\$ 56,033	\$ 33,875	\$ 36,144

CITY TREASURER

DEPARTMENT MISSION STATEMENT

The Office of the City Treasurer is responsible for the management of cash and investments for the City, the Sanitation District, Trust and Agency Funds, and Public Facilities Financing Corporation.

The City Treasurer is an elected official and is responsible for investments made in compliance with State law and the City's Investment Policy, with the following objectives:

- **Safety** – at no risk, at any time, to the City, Successor Agency to the former City of Daly City Redevelopment Agency, Sanitation District, Public Facilities Financing Corporation, and any trust that the City hold fiduciary responsibility.
- **Liquidity** – availability of monies when needed.
- **Yield** – maximum interest earnings without sacrifice of the first two objectives.

Investments include various short-term government insured certificates of deposit, Federal Government Obligations, deposits in the State of California Local Agency Investment Fund and County of San Mateo Investment Pool.

CORE SERVICES

To monitor financial trends to maximize investment income and to maintain adequate cash availability while ensuring that principal invested is protected from loss.

SUPPORT FOR CITY-WIDE PRIORITIES

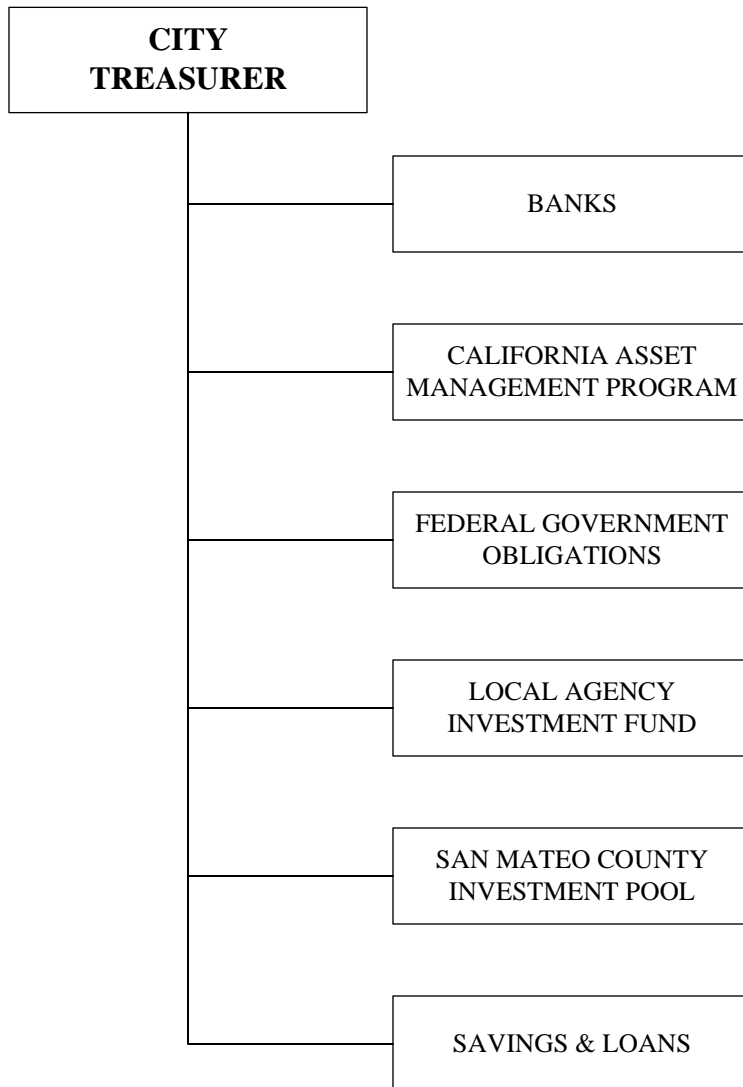
- Investment of funds will be in compliance with governing positions of law and the City's Investment Policy.
- Maintain adequate cash availability while ensuring that principal invested is protected from loss.

ANNUAL BUDGET OUTCOMES

With a portfolio of over \$240 million, the City of Daly City has realized an average current yield of 3.5% for the past year.



**CITY OF DALY CITY
CITY TREASURER
FISCAL YEAR 2025**



FULL-TIME SALARIED POSITION LISTING

CITY TREASURER

Classification	Range	FY 2022	FY 2023	FY 2024	FY 2025
City Treasurer 01-040-040					
City Treasurer	Q900	0.15	0.15	0.15	0.15
		0.15	0.15	0.15	0.15

CITY OF DALY CITY

Annual Budget
2024-2025

Fund:	GENERAL FUND	01
Department:	CITY TREASURER	040
Program:	CITY TREASURER	040

	2021-2022		2022-2023		2023-2024		2024-2025
Revenues	Actual		Actual		Adjusted		Approved
From Other Agencies	715		-		-		-
Total Revenues	\$ 715	\$	-	\$	-	\$	-

	2021-2022		2022-2023		2023-2024		2024-2025
Expenditures	Actual		Actual		Adjusted		Approved
Salaries and Benefits	38,235		33,751		44,052		43,201
Services and Supplies	50		57		14,750		11,550
Other Charges	299		1,755		3,636		5,156
Fixed Charges	8,305		9,279		6,385		11,412
Total Expenditures	\$ 46,890	\$	44,842	\$	68,824	\$	71,320

ECONOMIC AND COMMUNITY DEVELOPMENT

DEPARTMENT MISSION STATEMENT

To direct activities for the Department's Divisions and Programs to assure orderly growth, responsive service, interdepartmental coordination, economic growth, and fulfillment of the City's long-range objectives.

CORE SERVICES

Planning, Building & Code Enforcement

- Land use development review.
- Implementation of General Plan, Specific Plans, and design guidelines.
- Participation in regional and interagency planning activities.
- Building plan review, permit issuance, and construction inspection.
- Community code enforcement.

Economic Development

- Promote economic development, creation of new employment opportunities, and enhance City revenue.
- Initiate and facilitate private development.
- Promote and implement neighborhood improvement strategies.
- Provide staff support to the Daly City Small Business Commission.
- Liaison to the Daly City Colma Chamber of Commerce.
- Manage City real estate holdings.

Housing & Community Development

- Increase the extent of new affordable housing and help maintain the existing affordable housing stock.
- Provide oversight to CDBG-funded non-profit organizations that help meet the basic needs of low-income residents.
- Administer and ensure compliance with federal housing and community development programs, including the housing rehabilitation loan program.
- Provide staff support to the Daly City Housing Development Finance Agency.

SUPPORT FOR CITY-WIDE PRIORITIES

Economic Development/Revenue Enhancement

- Update the City's website to provide information to small and micro-enterprise businesses.
- Promote public/private partnerships for priority development sites by aggressively marketing the properties.
- Implement economic development strategies that create jobs, expand the community's financial base, provide affordable housing, and improve the quality of community life.

ECONOMIC AND COMMUNITY DEVELOPMENT

SUPPORT FOR CITY-WIDE PRIORITIES (continued)

- Support appropriately planned upgrades and expansions of Daly City shopping centers and commercial operations.

Civic Engagement

- Manage the Department's webpage to provide current, timely information to the public and development community.
- Continue implementation actions for use of Agenda Plus for Planning Commission meetings to increase public access to meeting notices, staff reports, and on-line meeting video.
- Provide information and assistance to all members of the public through a variety of mediums, including timely assistance at the front counter, by phone, email, and written correspondence.

Government Operations

- Monitor tax-exempt bond-financed housing projects for compliance with Regulatory Agreements.
- Manage and coordinate the building permit and entitlement review processes to ensure compliance with City codes, and to expand interdepartmental collaboration.
- Adopt and update Building, Housing, and Planning ordinances and codes to comply with State and Federal mandates.
- Administer the Construction and Demolition (C&D) Recycling Program in seeking to divert waste from landfills in compliance with State law.
- Continue to evaluate Code Enforcement programs and practices to increase efficiency and effectiveness in abating violations and public nuisances.

Community/Civic Support

- Foster small business development goals by collaborating with educational institutions and organizations.
- Distribute federal/state funding and available affordable housing monies to fund the construction of affordable housing, administer grants and loans that rehabilitate the existing stock of affordable housing, ensure existing affordable housing stays affordable, and continue to participate in regional efforts to coordinate and improve housing for low and moderate-income households.
- Provide CDBG funding to non-profit organizations that support public services such as childcare, health, and other youth-oriented social services as well as social service activities that benefit lower income households by leveraging federal/state entitlements.

Transportation / Traffic

- Participate in regional transportation planning efforts such as Daly City and Colma BART station area planning, Bi-County Transportation Study, the Grand Boulevard Initiative, and the C/CAG Technical Advisory Committee.

ECONOMIC AND COMMUNITY DEVELOPMENT

SUPPORT FOR CITY-WIDE PRIORITIES (continued)

Land Use

- Implement the Daly City General Plan, which includes specific implementation actions such as revising Zoning Ordinance sections, as specified in General Plan land use and housing elements.
- Update the General Plan Housing Element, in compliance with the State housing element law.
- Continue to implement existing specific plans, the Zoning Ordinance and the Municipal Code through the building permit, code enforcement, and planning entitlement review processes.
- Implement the requirements of the C.3 Stormwater Municipal Regional Permit.
- Participate in regional planning efforts that assist in developing regulations in response to State mandates and programs such as 21 Elements, Bay Area Stormwater Management Agencies Association, C/CAG Technical Advisory Committee.

ANNUAL BUDGET OUTCOMES

Planning, Building & Code Enforcement

- Improve customer service through enhanced permit and application submittal and processing programs; and emphasis on prompt and accurate responses to public requests for information.
- A turnaround time of ten working days for initially submitted building permit plans, five working days for resubmitted plans, and next-day response on construction inspection requests.
- Web page development by providing information regarding the public services that we provide utilizing the new Content Management Software.
- A report on the effectiveness of the Construction and Demolition (C&D) Recycling Program in diverting waste from landfill to comply with State law.
- Fee updates to better reflect City staffing cost recovery opportunities for Planning, Building, and Code Enforcement project work.
- Implementation of streamlined stormwater treatment plan check process.
- In collaboration with the City Traffic Engineer and in compliance with CEQA Guidelines, develop criteria for traffic study preparation to increase certainty as to when traffic studies are required, what the traffic study scope shall be, and what traffic methodologies shall be employed to evaluate traffic impacts.
- In collaboration with the Public Works and Finance Departments, continue work to update the City's AB1600 fee program.
- In collaboration with the Public Works and Finance Departments, identify lot merger incentives to include in the Zoning Ordinance that would encourage private parcel assemblage.
- New strategies for analyzing traffic impacts developed in collaboration with the Public Works Department, including implementation of General Plan update to traffic goals and policies.

ECONOMIC AND COMMUNITY DEVELOPMENT

ANNUAL BUDGET OUTCOMES (continued)

- Revisions to the Zoning Ordinance, in compliance with General Plan land use and housing elements.
- Assistance in the establishment of a Capital Improvement Program for major planned public infrastructure upgrades and new construction.
- Implement and enforce regulations regarding short-term rentals throughout the City's residential zoning districts.
- Implement a streamlined permit process for electric vehicle charging stations and solar panel installations.

Economic Development

- Provide assistance to property owners and developers interested in sites in Daly City, including commercial properties in the Bayshore area, lands in the Cow Palace area, and numerous properties along Mission Street.
- Negotiate and manage the disposition of former Redevelopment properties.
- Develop and support new partnerships with outside organizations (e.g., SBA, Chamber of Commerce, etc.) to offer assistance to local businesses.
- Continue coordination with the Small Business Commission to improve the small business environment in the City.
- Implement a Legacy Business Program to celebrate Daly City's local businesses.
- Explore the implementation of a commercial vacancy tax to encourage the occupancy and development of vacant and underutilized properties.

Housing & Community Development

- The creation of additional rental and ownership housing for low and moderate-income households through partnerships with non-profit housing development organizations and the implementation of the City's Inclusionary Housing Ordinance.
- CDBG funding for the development of educational materials to increase community outreach and investigation of housing discrimination cases via non-profit organizations in support of fair housing practices.
- Funding, assistance, and monitoring of CDBG sub-recipients who provide a variety of public services to low-income Daly City residents in the areas of food, shelter, legal services, health care, childcare, youth services, family crisis intervention, literacy, and job training.
- Expanded marketing of Housing Rehabilitation programs informing homeowners about loan and grant programs and assistance to homeowners with inspections, cost estimates, the bidding process, job quality control, and payment processing.
- Provide staff support to the Daly City Housing Development Finance Agency, including management of Agency assets.
- Preserve existing affordable housing stock through compliance monitoring, housing rehabilitation, and oversight of resale and leasing practices.

ECONOMIC AND COMMUNITY DEVELOPMENT

SIGNIFICANT CHANGES FROM THE PRIOR BUDGET

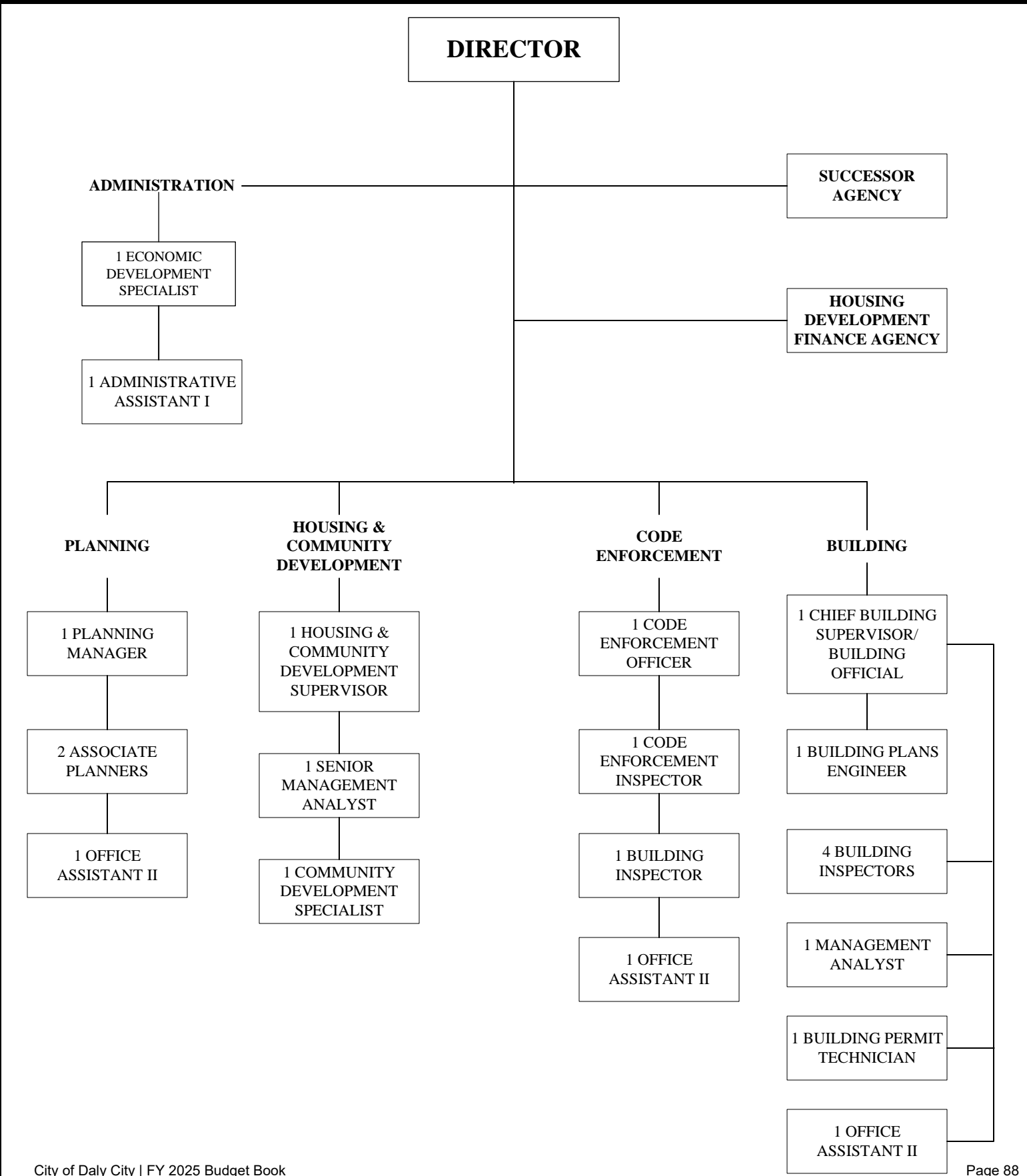
- Continue to work on the Child Care Facility project

PERFORMANCE MEASURES

Measure	Actual 2023	Estimate 2024	Projected 2025
Average wait of customers at Building Counter	5 minutes	5 minutes	5 minutes
% of Inspections done within 1 day of request	85%	85%	90%
% of Initial Plan Review within 10 to 15 Working Days	75%	75%	80%
% of Re-Submitted Plan Review within 5 to 10 Working Days	80%	85%	90%



CITY OF DALY CITY
ECONOMIC & COMMUNITY DEVELOPMENT
FISCAL YEAR 2025



FULL-TIME SALARIED POSITION LISTING

ECONOMIC & COMMUNITY DEVELOPMENT

Classification	Range	FY 2022	FY 2023	FY 2024	FY 2025
ECD Admin 01-300-300					
Director of ECD	M440	0.55	0.55	0.55	0.55
Housing & Comm Develop Manager	U092	-	-	0.20	0.20
Economic Development Specialist	U065	1.00	1.00	1.00	1.00
Administrative Assistant I	U040	0.75	1.00	1.00	1.00
		2.30	2.55	2.75	2.75
Building 01-300-340					
Director of ECD	M440	0.10	0.10	0.10	0.10
Chief Building Supervisor / Building Official	U100	1.00	1.00	1.00	1.00
Building Plans Engineer	U082	1.00	1.00	1.00	1.00
Management Analyst	U058	1.00	1.00	1.00	1.00
Building Inspector	X152	4.00	4.00	4.00	4.00
Building Permit Technician	X037	1.00	1.00	1.00	1.00
Office Assistant II	Z125	1.00	1.00	1.00	1.00
		9.10	9.10	9.10	9.10
Code Enforcement 01-300-341					
Director of ECD	M440	0.10	0.10	0.10	0.10
Code Enforcement Officer	U061	1.00	1.00	1.00	1.00
Building Inspector	X152	1.00	1.00	1.00	1.00
Code Enforcement Inspector	U042	1.00	1.00	1.00	1.00
Office Assistant II	Z125	1.00	1.00	1.00	1.00
		4.10	4.10	4.10	4.10
Planning 01-301-302					
Director of ECD	M440	0.25	0.25	0.25	0.25
Planning Manager	U105	1.00	1.00	1.00	1.00
Associate Planner	E066	2.00	2.00	2.00	2.00
Office Assistant II	Z125	1.00	1.00	1.00	1.00
		4.25	4.25	4.25	4.25
Housing Agency 12-996-414					
Senior Mangaement Analyst	U074	-	-	-	0.24
		-	-	-	0.24
Housing Agency 12-996-416					
Housing & Comm Develop Supervisor	U092	0.30	-	-	-
Senior Mangaement Analyst	U074	0.28	-	-	-
Administrative Assistant I	U040	0.25	-	-	-
		0.83	-	-	-
Housing Agency 12-996-499					
Housing & Comm Develop Supervisor	U092	-	0.12	-	-
Senior Mangaement Analyst	U074	-	0.10	-	-
		-	0.22	-	-
Housing Agency 11-996-416					
Housing & Comm Develop Supervisor	U092	-	0.15	0.30	0.07
Senior Mangaement Analyst	U074	-	0.26	0.37	0.71
		-	0.41	0.67	0.78
Residential Rehab 18-305-303					
Housing & Comm Develop Supervisor	U092	0.10	0.20	0.27	0.14
Community Development Specialist I/II	E047	0.80	0.80	0.64	0.80
		0.90	1.00	0.91	0.94

ECONOMIC & COMMUNITY DEVELOPMENT

Classification	Range	FY 2022	FY 2023	FY 2024	FY 2025
Block Grant 18-305-305					
Housing & Comm Develop Supervisor	U092	0.20	0.26	0.18	0.41
Senior Mangaement Analyst	U074	0.25	0.30	0.15	0.05
Community Development Specialist I/II	E047	0.10	0.10	0.36	0.20
		0.55	0.66	0.69	0.66
Block Grant - CV 18-305-379					
Housing & Comm Develop Supervisor	U092	0.10	-	0.05	-
Senior Mangaement Analyst	U074	0.10	-	0.11	-
Community Development Specialist I/II	E047	0.10	0.10	-	-
		0.30	0.10	0.16	
Home Program 28-305-344					
Housing & Comm Develop Supervisor	U092	0.30	0.27	-	-
Senior Mangaement Analyst	U074	0.37	0.24	-	-
		0.67	0.51	-	
Home Program 28-305-345					
Housing & Comm Develop Supervisor	U092	-	-	-	0.18
Senior Mangaement Analyst	U074	-	0.10	0.37	-
		-	0.10	0.37	0.18
		23.00	23.00	23.00	23.00

HOURLY FULL TIME EQUIVALENT*

Building 01-300-340

FY 2024	FY 2025
0.36	0.36
0.36	0.36

*Began tracking in FY 2024

CITY OF DALY CITY**Annual Budget
2024-2025****Economic & Community
Development**

	2021-2022	2022-2023	2023-2024	2024-2025
Revenues	Actual	Actual	Adjusted	Approved
Licenses and Permits	2,720,925	2,326,750	1,997,695	2,297,695
From Other Agencies	1,064,528	346,799	-	-
Rents and Interest	49,903	183,889	120,040	103,540
Charges and Fees	1,090,272	626,712	643,833	636,933
Miscellaneous Revenues	3,735,130	333,483	86,000	112,500
Operating Transfers In	861,550	247,126	257,011	257,059
Total Revenues	<u>\$9,522,307</u>	<u>\$4,064,760</u>	<u>\$3,104,579</u>	<u>\$3,407,727</u>
Expenditures	2021-2022	2022-2023	2023-2024	2024-2025
	Actual	Actual	Adjusted	Approved
Salaries and Benefits	3,681,338	3,370,595	4,545,263	4,882,479
Services and Supplies	1,273,797	930,455	1,798,092	1,015,513
Other Charges	3,452,424	132,687	4,375,541	63,180
Fixed Charges	601,623	648,246	512,552	605,806
Operating Transfers Out	450,362	-	-	-
Total Expenditures	<u>\$9,459,544</u>	<u>\$5,081,984</u>	<u>\$11,231,448</u>	<u>\$6,566,978</u>

CITY OF DALY CITYAnnual Budget
2024-2025

Fund:	GENERAL FUND	01
Department:	ECONOMIC & COMM. DEV.	300
Program:	ECD ADMIN	300

	2021-2022	2022-2023	2023-2024	2024-2025
Revenues	Actual	Actual	Adjusted	Approved
From Other Agencies	962,473	338,923	-	-
Rents and Interest	240	240	240	240
Charges and Fees	43,333	-	-	-
Miscellaneous Revenues	5,887	-	-	-
Total Revenues	\$ 1,011,932	\$ 339,163	\$ 240	\$ 240
Expenditures	2021-2022	2022-2023	2023-2024	2024-2025
	Actual	Actual	Adjusted	Approved
Salaries and Benefits	524,165	436,269	626,388	547,483
Services and Supplies	977,676	331,613	528,726	34,326
Other Charges	334	31,558	71,446	2,630
Fixed Charges	80,395	146,081	158,775	188,082
Total Expenditures	\$ 1,582,569	\$ 945,522	\$ 1,385,335	\$ 772,520

CITY OF DALY CITYAnnual Budget
2024-2025

Fund:	GENERAL FUND	01
Department:	ECONOMIC & COMM. DEV.	300
Program:	CD SUPRT SVCS	339

	2021-2022	2022-2023	2023-2024	2024-2025
Revenues	Actual	Actual	Adjusted	Approved
Miscellaneous Revenues	-	202,651	80,000	96,000
Total Revenues	\$ -	\$ 202,651	\$ 80,000	\$ 96,000
Expenditures	2021-2022	2022-2023	2023-2024	2024-2025
	Actual	Actual	Adjusted	Approved
Services and Supplies	-	4,706	277,945	96,000
Total Expenditures	\$ -	\$ 4,706	\$ 277,945	\$ 96,000

CITY OF DALY CITYAnnual Budget
2024-2025

Fund:	GENERAL FUND	01
Department:	ECONOMIC & COMM. DEV.	300
Program:	BUILDING	340

	2021-2022	2022-2023	2023-2024	2024-2025
Revenues	Actual	Actual	Adjusted	Approved
Licenses and Permits	2,237,452	1,946,872	1,596,695	1,896,695
From Other Agencies	52,272	3,938	-	-
Charges and Fees	91,044	51,528	48,833	41,933
Miscellaneous Revenues	231,831	126,838	5,000	5,000
Total Revenues	\$ 2,612,598	\$ 2,129,176	\$ 1,650,528	\$ 1,943,628
Expenditures	2021-2022	2022-2023	2023-2024	2024-2025
	Actual	Actual	Adjusted	Approved
Salaries and Benefits	1,584,939	1,523,834	1,948,833	1,907,734
Services and Supplies	112,298	235,728	243,040	253,340
Other Charges	9,198	12,027	3,618	5,453
Fixed Charges	314,036	276,780	216,680	254,134
Total Expenditures	\$ 2,020,471	\$ 2,048,369	\$ 2,412,171	\$ 2,420,660

CITY OF DALY CITYAnnual Budget
2024-2025

Fund:	GENERAL FUND	01
Department:	ECONOMIC & COMM. DEV.	300
Program:	CODE ENFORCEMENT	341

	2021-2022	2022-2023	2023-2024	2024-2025
Revenues	Actual	Actual	Adjusted	Approved
Licenses and Permits	222,419	192,394	226,000	226,000
From Other Agencies	17,275	1,826	-	-
Total Revenues	\$ 239,694	\$ 194,220	\$ 226,000	\$ 226,000
Expenditures	2021-2022	2022-2023	2023-2024	2024-2025
	Actual	Actual	Adjusted	Approved
Salaries and Benefits	553,020	470,175	805,185	759,090
Services and Supplies	98,141	72,910	138,130	5,130
Other Charges	1,662	3,853	10,077	8,432
Fixed Charges	59,272	75,617	52,513	62,102
Total Expenditures	\$ 712,096	\$ 622,555	\$ 1,005,904	\$ 834,754

CITY OF DALY CITYAnnual Budget
2024-2025

Fund:	GENERAL FUND	01
Department:	ECONOMIC & COMM. DEV.	300
Program:	RDA SUCCESSOR AG	403

	2021-2022	2022-2023	2023-2024	2024-2025
Revenues	Actual	Actual	Adjusted	Approved
Total Revenues	\$ -	\$ -	\$ -	\$ -
Expenditures	2021-2022	2022-2023	2023-2024	2024-2025
	Actual	Actual	Adjusted	Approved
Services and Supplies	3,647	3,698	3,803	3,917
Total Expenditures	\$ 3,647	\$ 3,698	\$ 3,803	\$ 3,917

CITY OF DALY CITYAnnual Budget
2024-2025

Fund:	GENERAL FUND	01
Department:	ECONOMIC & COMM. DEV.	301
Program:	PLANNING	302

	2021-2022	2022-2023	2023-2024	2024-2025
Revenues	Actual	Actual	Adjusted	Approved
Licenses and Permits	261,054	187,484	175,000	175,000
From Other Agencies	28,573	1,550	-	-
Charges and Fees	955,895	575,184	595,000	595,000
Total Revenues	\$ 1,245,522	\$ 764,218	\$ 770,000	\$ 770,000
Expenditures	2021-2022	2022-2023	2023-2024	2024-2025
	Actual	Actual	Adjusted	Approved
Salaries and Benefits	869,121	839,568	993,879	956,207
Services and Supplies	40,630	190,090	393,992	370,000
Other Charges	2,805	4,809	(416)	9,666
Fixed Charges	147,920	149,768	84,584	101,489
Total Expenditures	\$ 1,060,476	\$ 1,184,235	\$ 1,472,039	\$ 1,437,362

CITY OF DALY CITYAnnual Budget
2024-2025

Fund:	HOUSING SET-ASIDE	11
Department:	ECONOMIC & COMM. DEV.	996
Program:	20% HOUSING SET	416

	2021-2022	2022-2023	2023-2024	2024-2025
Revenues	Actual	Actual	Adjusted	Approved
From Other Agencies	3,936	562	-	-
Rents and Interest	921	12,195	5,000	5,000
Miscellaneous Revenues	3,368,850	-	-	-
Operating Transfers In	861,550	247,126	257,011	257,059
Total Revenues	\$ 4,235,256	\$ 259,883	\$ 262,011	\$ 262,059
Expenditures	2021-2022	2022-2023	2023-2024	2024-2025
	Actual	Actual	Adjusted	Approved
Salaries and Benefits	150,093	100,750	170,979	711,965
Services and Supplies	23,554	31,195	131,951	180,000
Total Expenditures	\$ 173,647	\$ 131,945	\$ 302,930	\$ 891,965

CITY OF DALY CITYAnnual Budget
2024-2025

Fund:	HOUSING FINANCE AGENCY	12
Department:	ECONOMIC & COMM. DEV.	996
Program:	HOUSING AGENCY	410

	2021-2022	2022-2023	2023-2024	2024-2025
Revenues	Actual	Actual	Adjusted	Approved
Rents and Interest	-	3,431	25,000	5,000
Miscellaneous Revenues	24,979	-	-	-
Total Revenues	\$ 24,979	\$ 3,431	\$ 25,000	\$ 5,000
Expenditures	2021-2022	2022-2023	2023-2024	2024-2025
	Actual	Actual	Adjusted	Approved
Other Charges	3,400,152	33,264	4,200,000	37,000
Total Expenditures	\$ 3,400,152	\$ 33,264	\$ 4,200,000	\$ 37,000

CITY OF DALY CITYAnnual Budget
2024-2025

Fund:	HOUSING FINANCE AGENCY	12
Department:	ECONOMIC & COMM. DEV.	996
Program:	HOUSING AGENCY	414

	2021-2022	2022-2023	2023-2024	2024-2025
Revenues	Actual	Actual	Adjusted	Approved
Rents and Interest	39,803	92,311	49,000	50,000
Miscellaneous Revenues	103,584	3,450	1,000	1,500
Total Revenues	\$ 143,387	\$ 95,761	\$ 50,000	\$ 51,500
Expenditures	2021-2022	2022-2023	2023-2024	2024-2025
	Actual	Actual	Adjusted	Approved
Services and Supplies	11,253	1,100	62,705	50,500
Total Expenditures	\$ 11,253	\$ 1,100	\$ 62,705	\$ 50,500

CITY OF DALY CITYAnnual Budget
2024-2025

Fund:	HOUSING FINANCE AGENCY	12
Department:	ECONOMIC & COMM. DEV.	996
Program:	20% HOUSING SET	416

	2021-2022	2022-2023	2023-2024	2024-2025
Revenues	Actual	Actual	Adjusted	Approved
Total Revenues	\$ -	\$ -	\$ -	\$ -
Expenditures	2021-2022	2022-2023	2023-2024	2024-2025
	Actual	Actual	Adjusted	Approved
Operating Transfers Out	450,362	-	-	-
Total Expenditures	\$ 450,362	\$ -	\$ -	\$ -

CITY OF DALY CITYAnnual Budget
2024-2025

Fund:	GRANTS	28
Department:	ECONOMIC & COMM. DEV.	305
Program:	20% HOUSING SET	394

	2021-2022	2022-2023	2023-2024	2024-2025
Revenues	Actual	Actual	Adjusted	Approved
Rents and Interest	1,438	2,051	-	2,500
Miscellaneous Revenues	-	-	-	10,000
Total Revenues	\$ 1,438	\$ 2,051	\$ -	\$ 12,500
Expenditures	2021-2022	2022-2023	2023-2024	2024-2025
	Actual	Actual	Adjusted	Approved
Other Charges	38,273	47,176	90,816	-
Total Expenditures	\$ 38,273	\$ 47,176	\$ 90,816	\$ -

CITY OF DALY CITYAnnual Budget
2024-2025

Fund:	BAYSHORE RDA ADMIN	96
Department:	ECONOMIC & COMM. DEV.	400
Program:	260 ABBOT	409

	2021-2022	2022-2023	2023-2024	2024-2025
Revenues	Actual	Actual	Adjusted	Requested
Rents and Interest	7,500	73,660	40,800	40,800
Miscellaneous Revenues	-	545	-	-
Total Revenues	\$ 7,500	\$ 74,205	\$ 40,800	\$ 40,800
Expenditures	2021-2022	2022-2023	2023-2024	2024-2025
	Actual	Actual	Adjusted	Requested
Services and Supplies	6,598	59,414	17,800	22,300
Total Expenditures	\$ 6,598	\$ 59,414	\$ 17,800	\$ 22,300

FINANCE AND ADMINISTRATIVE SERVICES

DEPARTMENT MISSION STATEMENT

The Department of Finance and Administrative Services is committed to providing accurate and timely financial information, delivering high quality and reliable services, safeguarding City assets, and providing excellent service to customers. We take pride in our work and are accountable and trusted to carry out our responsibilities with honesty and integrity.

CORE SERVICES

The Department of Finance and Administrative Services is responsible for facilitating the planning, organization, implementation, control, coordination, and direction of the financial policies and programs of the City, as established by the City Council and City Manager. The Department provides the financial analysis and forecasting for and manages the development of the operating budget and prepares the City's Annual Comprehensive Financial Report (ACFR). Other core services include:

Accounting

- Accounts for all City financial transactions, monitors budget performance, and provides financial reports to City departments and management.
- Monitors compliance with the City's Purchasing Ordinance.
- Manages Accounts Payable and Accounts Receivable functions ensuring all city invoices are paid in a timely manner and proper tracking of billing and receivables.

Administrative

- Provides analytical, budgetary, financial and strategic support services to the department and other City departments.
- Oversees budget preparation and review for the City.

Business License

- Enforces the City's Business License ordinance to ensure complete collection of Business License revenues.

Central Services

- Provides mail/messenger services, providing for pick-up and delivery of interoffice and U.S. Mail, and facilitates collection for over 500 parking meters.

Information Services

- Manages and supports the City's information technology, administering all aspects of the City's data and voice networks.
- Provides support to a user community consisting of all Daly City employees.
- Supports approximately 600 PC workstations/laptops, 100 printers/copiers, 120 servers, and specialized software applications for all City departments.

FINANCE AND ADMINISTRATIVE SERVICES

CORE SERVICES (continued)

Payroll

- Processes payroll and issues paychecks, primarily by automatic deposit, for all City employees.

Utility Billing

- Reads water meters and provides timely and accurate utility bills to all water customers of the City of Daly City, sewer customers within the North San Mateo County Sanitation District, and garbage customers within Daly City and Broadmoor.

SUPPORT FOR CITY-WIDE PRIORITIES

Finance/Accounting/Administrative

- Monitoring financial activities of the City and providing accurate and timely financial management reports that facilitate proper stewardship of resources by City departments.
- Acting as a resource to the City Council and City management in the City's financial affairs, helping to ensure that the City's fiscal sustainability policies are followed.
- Providing guidance and leadership to the department's many functional areas to leverage technology, people, and resources to expand the efficiency and effectiveness of all City departments.

Central Services

- Ensuring that City parking meters generate revenue to support their collection and maintenance and provide funding for City activities.
- Aid in keeping meters properly maintained to create available on-street parking with adequate turnover for residents and business patrons.

Information Services

- Ensuring maximum performance of technology systems, allowing City departments to effectively focus on community building and communication.
- Promptly responding to and resolving technology issues so City employees may best utilize technology to improve government operations and better serve the community.
- Investing in and managing current industry-standard technology tools for all City departments with emphasis on environmental efficiency and energy conservation.

Utility Billing

- Performing accurate and timely reading and billing of utility services.
- Where financially practical, employing the latest meter reading technologies and practices.
- Exploring new and more efficient ways to make bill paying easier for Daly City residents by using the latest technology.
- Implementing more environmental friendly options such as paperless billing, online forms, and email correspondence.

FINANCE AND ADMINISTRATIVE SERVICES

- Promoting regular use of bulletin board space on water and garbage bills to enhance public awareness of community events and information.

ANNUAL BUDGET OUTCOMES

Finance and Administrative Services will strive to continue to provide all the above services during the next year with minimal staffing and by employing maximum efficiencies.

- Accounting and Administrative Divisions will prepare the Annual Comprehensive Financial Report (ACFR) and Operating Budget, which meet the Government Finance Officers Association (GFOA) standards for excellence, will continue to review City fees and charges and will provide fair and consistent enforcement of the City's business license ordinance.
- Accounting will ensure that purchase requisitions are processed in three days, will continue to streamline workflow for purchase requisitions and the procurement of goods and services by leveraging the capabilities of the City's automated purchasing system, and will monitor compliance with the City's Purchasing Ordinance.
- Central Services will strive to process all outgoing U.S. Mail on the same day as received.
- Information Services will provide expert service to customer departments by efficiently and accurately managing the City's technology systems and by promptly responding to requests for service, striving to maintain a network uptime of no less than 99%, and keeping customer support appointments on time 99% of the time.
- Utility Billing will strive to issue bills within 7 days of meter reading, will honor utility customer contact calls at scheduled times, and will maintain a 58-to-62-day sewer billing period.

SIGNIFICANT CHANGES FROM THE PRIOR BUDGET

- The City is in the process of updating the Enterprise Resource Planning (ERP) system which is anticipated to help streamline processes and aid in increasing efficiency across all Departments. The contract was awarded by Council to Tyler Technologies, and work on the implementation will be taking place through FY 2026.

FINANCE AND ADMINISTRATIVE SERVICES

PERFORMANCE MEASURES

Accounting/Budget Office Performance Measures

Measure	Actual 2023	Estimate 2024	Projected 2025
Publish Annual Comprehensive Financial Report within six months after the fiscal year-end closing on June 30th	100%	100%	100%
Publish Operating Budget within 90 days after the budget was adopted by the City Council	100%	100%	100%
Process purchase requisitions in three days	99%	99%	99%

Central Services Performance Measures

Measure	Actual 2023	Estimate 2024	Projected 2025
Process all outgoing U.S. Mail on the same day as received	99%	99%	99%

Information Services Performance Measures

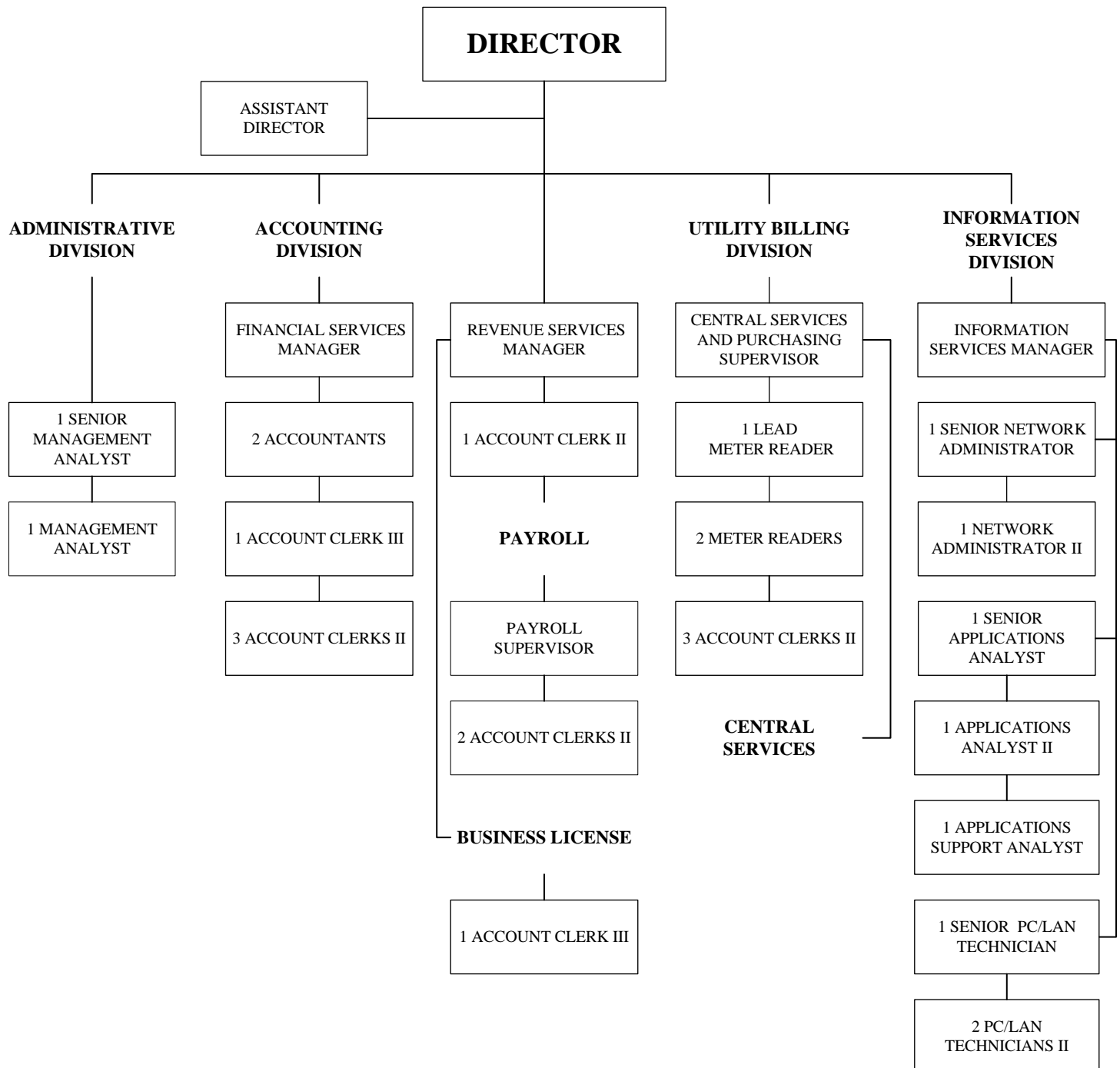
Measure	Actual 2023	Estimate 2024	Projected 2025
Network Uptime	99%	99%	99%
Customer Support Response Time	1.5 hours	2.0 hours	2.0 hours
Number of PC Workstations Replaced	59	80	150

Utility Billing Performance Measures

Measure	Actual 2023	Estimate 2024	Projected 2025
Billing done within 7 days of meter reading	99%	99%	99%
Return customer phone calls within 24 hours	99%	99%	99%
Respond to customer field inquiries within 48 hours	99%	99%	99%



**CITY OF DALY CITY
FINANCE & ADMINISTRATIVE SERVICES
FISCAL YEAR 2025**



FULL-TIME SALARIED POSITION LISTING

FINANCE & ADMINISTRATIVE SERVICES

Classification	Range	FY 2022	FY 2023	FY 2024	FY 2025
Finance Administration 01-030-030					
Director of Finance & Admin Services	M442	1.00	1.00	1.00	1.00
Assistant Dir of Finance & Admin Services	M420	-	-	0.60	0.60
Deputy Dir of Finance & Admin Services	M311	0.60	0.60	-	-
Financial Services Manager	U086	0.85	1.85	1.00	1.00
Revenue Services Manager	U086	-	-	0.85	0.85
Accountant	U065	2.00	2.00	2.00	2.00
Payroll Supervisor	U060	1.00	1.00	1.00	1.00
Senior Management Analyst	U074	-	-	1.00	1.00
Management Analyst	U058	2.00	2.00	1.00	1.00
Account Clerk III	Z033	2.00	2.00	2.00	2.00
Account Clerk II	Z031	5.00	5.00	5.00	5.50
		14.45	15.45	15.45	15.95
Information Services 55-035-455					
Assistant Dir of Finance & Admin Services	M420	-	-	0.40	0.40
Deputy Director of Finance & Administrative Services	M311	0.40	0.40	-	-
Information Services Manager	U107	-	-	-	1.00
Senior Network Administrator	U094	1.00	1.00	1.00	1.00
Network Administrator II	U087	2.00	1.00	1.00	1.00
Senior Applications Analyst	U082	1.00	1.00	1.00	1.00
Applications Analyst II	U076	1.00	1.00	1.00	1.00
Management Analyst	U058	1.00	1.00	1.00	-
Applications Support Analyst	U051	-	-	-	1.00
Senior PC/LAN Technician	U057	1.00	1.00	1.00	1.00
PC/LAN Technician II	U053	2.00	2.00	2.00	2.00
		9.40	8.40	8.40	9.40
Utility Billing 41-034-034					
Central Service & Purchasing Supervisor	U060	1.00	1.00	1.00	1.00
Lead Meter Reader	X037	1.00	1.00	1.00	1.00
Meter Reader	X027	2.00	2.00	2.00	2.00
Account Clerk II	Z031	3.00	3.00	4.00	3.50
Cashier	Z031	1.00	1.00	-	-
		8.00	8.00	8.00	7.50
		31.85	31.85	31.85	32.85

HOURLY FULL TIME EQUIVALENT*

	FY 2024	FY 2025
Finance Administration 01-030-030	2.19	2.70
Utility Billing 41-034-034	1.11	1.11
Central Services 52-032-363	1.08	1.08
Information Services 55-035-455	-	0.46
	4.38	5.35

*Began tracking in FY 2024

CITY OF DALY CITYAnnual Budget
2024-2025**Finance**

	2021-2022 Actual	2022-2023 Actual	2023-2024 Adjusted	2024-2025 Approved
Revenues				
Licenses and Permits	-	-	118,549	-
From Other Agencies	618,685	16,770	-	-
Rents and Interest	(163,304)	105,863	2,800	2,800
Charges and Fees	3,963,606	4,295,816	4,219,225	4,927,890
Miscellaneous Revenues	19,973	11,297	20,500	20,500
Operating Transfers In	228,023	215,810	762,071	890,270
Total Revenues	<u>\$4,666,984</u>	<u>\$4,645,555</u>	<u>\$5,123,145</u>	<u>\$5,841,461</u>
Expenditures				
Salaries and Benefits	4,799,717	6,073,917	6,744,923	7,155,532
Services and Supplies	1,537,993	1,814,312	2,951,185	2,794,737
Other Charges	443,807	388,021	272,208	145,224
Fixed Charges	905,941	878,919	726,180	835,975
Depreciation	200,668	929,767	-	-
Capital Outlay	898,761	254,428	1,245,677	768,500
Operating Transfers Out	541,714	320,652	336,478	346,817
Total Expenditures	<u>\$9,328,600</u>	<u>\$10,660,016</u>	<u>\$12,276,651</u>	<u>\$12,046,785</u>

CITY OF DALY CITYAnnual Budget
2024-2025

Fund:	GENERAL FUND	01
Department:	FINANCE & ADMIN. SERVICES	030
Program:	FINANCE ADMIN	030

	2021-2022 Actual	2022-2023 Actual	2023-2024 Adjusted	2024-2025 Approved
Revenues				
From Other Agencies	85,081	5,430	-	-
Charges and Fees	17,737	17,751	17,770	17,770
Miscellaneous Revenues	5,201	-	-	-
Operating Transfers In	114,580	-	-	-
Total Revenues	<u>\$ 222,600</u>	<u>\$ 23,181</u>	<u>\$ 17,770</u>	<u>\$ 17,770</u>
Expenditures				
Salaries and Benefits	2,757,780	2,980,733	3,457,658	3,514,293
Services and Supplies	233,527	199,004	346,195	267,417
Other Charges	9,250	14,623	5,408	6,224
Fixed Charges	323,624	494,164	348,689	421,707
Total Expenditures	<u>\$ 3,324,181</u>	<u>\$ 3,688,524</u>	<u>\$ 4,157,949</u>	<u>\$ 4,209,641</u>

CITY OF DALY CITYAnnual Budget
2024-2025

Fund:	WATER UTILITY	41
Department:	FINANCE & ADMIN. SERVICES	034
Program:	UTILITY BILLING	034

	2021-2022	2022-2023	2023-2024	2024-2025
Revenues	Actual	Actual	Adjusted	Approved
From Other Agencies	477,661	5,699	-	-
Charges and Fees	167,210	116,351	179,737	272,309
Miscellaneous Revenues	14,772	11,147	20,500	20,500
Operating Transfers In	-	114,580	120,309	125,274
Total Revenues	\$ 659,644	\$ 247,777	\$ 320,546	\$ 418,083
Expenditures	2021-2022	2022-2023	2023-2024	2024-2025
	Actual	Actual	Adjusted	Approved
Salaries and Benefits	272,049	1,237,149	1,333,044	1,340,954
Services and Supplies	168,753	185,483	232,265	292,270
Other Charges	426,409	98,389	233,000	104,500
Fixed Charges	468,136	257,559	259,558	289,598
Depreciation	10,740	128,884	-	-
Capital Outlay	2,354	-	950	-
Operating Transfers Out	289,783	106,708	110,976	115,415
Total Expenditures	\$ 1,638,225	\$ 2,014,171	\$ 2,169,794	\$ 2,142,737

CITY OF DALY CITYAnnual Budget
2024-2025

Fund:	CENTRAL SERVICES	52
Department:	FINANCE & ADMIN. SERVICES	032
Program:	CENTRAL SERVICES	363

	2021-2022	2022-2023	2023-2024	2024-2025
Revenues	Actual	Actual	Adjusted	Approved
From Other Agencies	4,345	408	-	-
Rents and Interest	(8,533)	6,451	2,800	2,800
Charges and Fees	253,498	265,797	241,151	249,064
Operating Transfers In	43,367	24,955	27,634	26,564
Total Revenues	\$ 292,677	\$ 297,610	\$ 271,585	\$ 278,428
Expenditures	2021-2022	2022-2023	2023-2024	2024-2025
	Actual	Actual	Adjusted	Approved
Salaries and Benefits	101,665	110,535	109,797	99,146
Services and Supplies	92,866	93,621	103,236	118,050
Other Charges	3,852	4,867	5,000	5,000
Fixed Charges	20,474	33,248	35,033	38,186
Operating Transfers Out	11,532	14,445	15,023	15,624
Total Expenditures	\$ 230,390	\$ 256,716	\$ 268,089	\$ 276,005

CITY OF DALY CITY	Fund: PBX-TELEPHONE SYSTEM	53
Annual Budget	Department: FINANCE & ADMIN. SERVICES	030
2024-2025	Program: TELEPHONE SYSTEM	435

	2021-2022	2022-2023	2023-2024	2024-2025
Revenues	Actual	Actual	Adjusted	Approved
Rents and Interest	(9,260)	6,992	-	-
Charges and Fees	279,276	301,556	318,772	321,640
Operating Transfers In	-	-	3,000	-
Total Revenues	\$ 270,016	\$ 308,548	\$ 321,772	\$ 321,640
	2021-2022	2022-2023	2023-2024	2024-2025
Expenditures	Actual	Actual	Adjusted	Approved
Services and Supplies	217,937	214,844	316,249	190,000
Depreciation	2,595	31,146	-	-
Capital Outlay	94,097	701	30,000	27,000
Operating Transfers Out	13,163	6,711	6,979	7,259
Total Expenditures	\$ 327,792	\$ 253,401	\$ 353,228	\$ 224,259

CITY OF DALY CITY	Fund: INFORMATION SERVICES	55
Annual Budget	Department: FINANCE & ADMIN. SERVICES	035
2024-2025	Program: INFORMATION SVCS	455

	2021-2022	2022-2023	2023-2024	2024-2025
Revenues	Actual	Actual	Adjusted	Approved
Licenses and Permits	-	-	118,549	-
From Other Agencies	51,598	5,234	-	-
Rents and Interest	(145,511)	92,420	-	-
Charges and Fees	3,135,713	3,547,001	3,417,939	4,022,059
Miscellaneous Revenues	-	150	-	-
Operating Transfers In	35,254	32,965	599,258	738,432
Total Revenues	\$ 3,077,054	\$ 3,677,769	\$ 4,135,746	\$ 4,760,491
	2021-2022	2022-2023	2023-2024	2024-2025
Expenditures	Actual	Actual	Adjusted	Approved
Salaries and Benefits	1,668,223	1,745,500	1,844,424	2,201,139
Services and Supplies	784,200	864,036	1,893,240	1,867,000
Other Charges	4,296	270,143	28,800	29,500
Fixed Charges	93,706	93,948	82,900	86,484
Depreciation	186,641	547,588	-	-
Capital Outlay	246	1,814	504,500	4,500
Operating Transfers Out	227,235	192,788	200,500	208,520
Total Expenditures	\$ 2,964,548	\$ 3,715,817	\$ 4,554,364	\$ 4,397,143

CITY OF DALY CITYAnnual Budget
2024-2025

Fund:	INFORMATION SERVICES	55
Department:	FINANCE & ADMIN. SERVICES	035
Program:	INFO SVC CAPITAL	458

	2021-2022		2022-2023		2023-2024		2024-2025
Revenues	Actual		Actual		Adjusted		Approved
Operating Transfers In	34,822		43,310		3,957		-
Total Revenues	\$ 34,822	\$	43,310	\$	3,957	\$	-
Expenditures	Actual		Actual		Adjusted		Approved
Services and Supplies	-		225,032		10,000		10,000
Depreciation	691		222,150		-		-
Capital Outlay	777,075		224,952		667,914		710,000
Operating Transfers Out	-		-		3,000		-
Total Expenditures	\$ 777,766	\$	672,133	\$	680,914	\$	720,000

CITY OF DALY CITYAnnual Budget
2024-2025

Fund:	INFORMATION SERVICES	55
Department:	FINANCE & ADMIN. SERVICES	035
Program:	COPIERS	459

	2021-2022		2022-2023		2023-2024		2024-2025
Revenues	Actual		Actual		Adjusted		Approved
Charges and Fees	110,172		47,360		43,857		45,049
Operating Transfers In	-		-		7,913		-
Total Revenues	\$ 110,172	\$	47,360	\$	51,770	\$	45,049
Expenditures	Actual		Actual		Adjusted		Approved
Services and Supplies	40,710		32,292		50,000		50,000
Other Charges	-		-		-		-
Capital Outlay	24,989		26,962		42,313		27,000
Total Expenditures	\$ 65,699	\$	59,254	\$	92,313	\$	77,000

FIRE DEPARTMENT

DEPARTMENT MISSION STATEMENT

Be Kind – Always Prepared – Care for Others

CORE SERVICES

Emergency Response

- Provides life-saving and property preservation services as well as overall assistance to residents, businesses, and visitors by responding to and mitigating emergency and non-emergency incidents and events, such as Emergency Medical Pre-Hospital Care and Advanced Life Services, Fire Suppression, Fire Search and Rescue, Low and High Angel Rescues, Urban Search and Rescue, Structural Collapse, Vehicle Accident Injuries, Entrapments and Extrications, Terrorism, Multi-Casualty Incidents (MCI's) and WMD Special Operations, Hazardous Materials Releases, and Public Assistance.

Fire and Life Safety Code Compliance and Fire Investigations

- Minimize loss of life and property from fires and hazardous materials releases. Provide on-site fire and life safety code compliance inspections and re-inspections to businesses, multi-family, and permitted occupancies through dedicated safety inspectors and fire companies, as well as fire protection planning through new construction and tenant improvement plan review services and inspections, resulting in a fire and hazardous materials safe environment. When fires occur, complete fire investigations to determine the fire cause, origin, and if possible, the responsible party if illegal activity is involved.

Community Outreach and Public Education

- Informs and teaches the community in the reduction of injuries, loss of life, and property damage from fires and other accidental unforeseen events, as well as providing emergency planning and disaster preparedness for individuals, families, and through Community Emergency Response Team (CERT) participants.

Organizational Support, Strategy, and Maintenance of Effort

- Administration, Leadership, Oversight, Budget, Accounting, Payables, Human Resources, Community Emergency Advance Planning, Preparedness and Response, Mandated and Recurrent Training and Certifications; Equipment, Facilities and Grounds, Safety, Health and Wellness, Apparatus and Vehicles, Master and Operational Planning, Grant Awards Management, Communications Systems, and Information Technology.

SUPPORT FOR CITY-WIDE PRIORITIES

Economic Development/Revenue Enhancement

- Complete thorough and timely plans check reviews and new construction and tenant improvement inspections.

FIRE DEPARTMENT

SUPPORT FOR CITY-WIDE PRIORITIES (continued)

- Provide positive customer relationships through professional consultations regarding development, new business, and expansion opportunities.
- Continue to look for cooperative agreements, which reduce cost, enhance service delivery, and provides for revenue and cost reimbursements.

Public Safety

- Stop the escalation of medical emergencies by providing pre-hospital care medical treatment and or advanced life support services through paramedic fire companies.
- Stop the escalation of structure fires by confining the damage near the room of origin and limiting heat and smoke damage to the area or floor of fire origin.
- Stop the escalation of all other fires and emergencies and mitigate those effectively and efficiently.
- Complete annual fire and life safety inspections of all mandated, commercial, permitted, and multi-family occupancies.
- Complete required and mandated training, as well as re-certifications for all employees.

Community / Civic Support

- Continue to achieve an excellent overall customer service rating in delivery of emergency and non-emergency services.
- Continue providing community outreach and public education programs designed to prevent fire, injuries, accidents, and other elements making for a safer city.
- Provide for emergency preparedness and community outreach programs to educate the public with regard to disasters and becoming self-sufficient until help arrives.

ANNUAL BUDGET OUTCOMES

- Achieve an overall “Customer Satisfaction” rating of 98% or greater in the delivery of emergency and non-emergency services.
- Stop the escalation of a medical emergency where found. Typically, this means administering pre-hospital care, advanced life support, and or basic life support medical services. A fire company shall arrive on average within 6 minutes or less for all medical emergencies.
- Stop the escalation of a structure fire where found. Typically, this means conducting a search and rescue for any victims, confining fire damage near the room of origin; plus limiting heat and smoke damage to the area or floor of fire origin, rapid intervention rescue for trapped firefighters, property salvage, overhaul, and crew rotation for medical monitoring and rehabilitation. This also includes all other fires and other emergencies. A fire company shall arrive on average within 6 minutes or less for all structure fires and all other fires or emergency incidents.

FIRE DEPARTMENT

ANNUAL BUDGET OUTCOMES (continued)

- Complete annual mandatory certification and recurrent training of all fire personnel, which will average at least 220 hours annually.
- Complete required in-service on duty continuing education hours, infrequent skills, and certifications of all paramedics and emergency medical technicians.
- Provide overall administration and leadership for all aspects of the organization, creation and implementation of goals, priorities, objectives, performance measurements and outcomes, fiscal management, policy development and direction, strategic planning, accounting, human resources, payroll, facilities, grounds and fleet maintenance, along with purchasing of goods, supplies and equipment, as well as analysis of fire resources deployment.
- Complete annual mandated and routine fire and safety inspections and re-inspections of all commercial, permitted, and multi-family occupancies by fire companies and dedicated inspectors. Additionally, complete all plan reviews and related new construction and tenant improvement inspections within specified timeline.
- Complete all inspections and re-inspections of land parcels through the “Vegetation Abatement and Management Program” with assistance from property owners. Typically, property owner compliance is 100%.
- Provide advanced community emergency planning, public awareness and education regarding emergency and disaster preparedness, CERT coordination, emergency coordination and homeland security activities in collaboration with stakeholders.
- Continue providing community outreach and public education programs designed to prevent fire, injuries, and accidents, making for a safer city. This includes annually visiting school classrooms, seniors, neighborhood groups, safety fairs, etc. as well as instructing the public how to perform “Hands Only CPR”, stopping choking and “Stop the Bleed, along with how to utilize Automatic External Defibrillators (AEDs).

SIGNIFICANT CHANGES FROM THE PRIOR BUDGET

The Fire department has remained status quo for FY 2025.

FIRE DEPARTMENT

PERFORMANCE MEASURES

Measure	Actual 2023	Estimate 2024	Projected 2025
Medical emergency responses by a paramedic fire company will arrive on average within 6 minutes or less total reflex time	100%	100%	100%
Fire emergency responses by a fire company will arrive on average within 6 minutes or less total reflex time	100%	100%	100%
Overall excellent customer service satisfaction rating	98%	98%	98%
220 + hours of annual mandatory, certification and recurrent training on average for each firefighter will be completed	100%	100%	100%
Completion of annual required in-service on duty continuing education hours, infrequent skills, and certifications	100%	100%	100%
Annual fire and life safety inspections and re-inspections completed by fire companies and dedicated fire inspectors for all commercial, permitted, and multi-family occupancies	99%	99%	99%
In person citizens will receive training in “Hands Only” Cardiopulmonary Resuscitation (CPR) and “Stop The Bleed & Choking”	Approx. 3,000	Approx. 5,000	Approx. 5,000



NORTH COUNTY FIRE AUTHORITY FIRE DEPARTMENT FISCAL YEAR 2025



FIRE CHIEF

ADMINISTRATIVE
MANAGEMENT ANALYST
BRISBANE

DEPUTY FIRE CHIEF
OPERATIONS BUREAU
DALY CITY

DEPUTY FIRE CHIEF
SPECIAL SERVICES BUREAU
PACIFICA

DEPUTY FIRE CHIEF
ADMINISTRATIVE SERVICES
BUREAU
DALY CITY

BATTALION CHIEF
TRAINING DIVISION
PACIFICA

ADMINISTRATIVE
ASSISTANT
PACIFICA

BATTALION CHIEF
SPECIAL OPS DIVISION
DALY CITY

OFFICE
ASSISTANT I/ II
DALY CITY

BATTALION CHIEF
TECHNICAL SERVICES
DIVISION
PACIFICA

OFFICE
ASSITANT I/II
DALY CITY

OFFICE
ASSITANT I/II
DALY CITY

BATTALION CHIEF
FIRE PREVENTION DIVISION
BRISBANE

BATTALION CHIEF
EMS DIVISION
PACIFICA

DALY CITY

PACIFICA

BRISBANE

BATTALION CHIEFS
DALY CITY (3)

SAFETY INSPECTORS II
DALY CITY (4)

DALY CITY

BRISBANE

PACIFICA

18 CAPTAINS

3 CAPTAINS

6 CAPTAINS

21 ENGINEER
OPERATORS

9 ENGINEER
OPERATORS

15 ENGINEER
OPERATORS

21 FIREFIGHTERS

FULL-TIME SALARIED POSITION LISTING

DALY CITY FIRE

Classification	Range	FY 2022	FY 2023	FY 2024	FY 2025
Measure Q Fire 01-031-028					
Fire Captain	F265	3.00	-	-	-
Fire Engineer Operator	F255	3.00	-	-	-
Firefighter	F250	3.00	-	-	-
		9.00	-	-	-
Measure Q Fire 01-220-103					
Fire Captain	F265	-	3.00	3.00	3.00
Fire Engineer Operator	F255	-	3.00	3.00	3.00
Firefighter	F250	-	3.00	3.00	3.00
		-	9.00	9.00	9.00
Fire 01-220-220					
Fire Chief	M455	1.00	1.00	1.00	1.00
Deputy Fire Chief	M420	2.00	2.00	2.00	2.00
Fire Battalion Chief	G275	5.00	5.00	5.00	5.00
Fire Safety Inspector II	I270	4.00	4.00	4.00	4.00
Fire Captain	F265	15.00	15.00	15.00	15.00
Fire Engineer Operator	F255	18.00	18.00	18.00	18.00
Firefighter	F250	18.00	18.00	18.00	18.00
Administrative Assistant	U038	1.00	1.00	1.00	1.00
Office Assistant II	Z125	2.00	2.00	2.00	2.00
		66.00	66.00	66.00	66.00
		75.00	75.00	75.00	75.00

HOURLY FULL TIME EQUIVALENT*

	FY 2024	FY 2025
Fire 01-220-220	2.38	2.09
	2.38	2.09

*Began tracking in FY 2024

CITY OF DALY CITY**Annual Budget
2024-2025****Fire**

	2021-2022	2022-2023	2023-2024	2024-2025
Revenues	Actual	Actual	Adjusted	Approved
Licenses and Permits	51,712	113,752	113,000	117,000
From Other Agencies	1,466,775	415,343	-	200,000
Charges and Fees	1,381,160	1,470,239	1,940,831	1,889,061
Miscellaneous Revenues	747,488	517,039	33,113	4,000
Operating Transfers In	719,881	359,941	359,941	359,941
Total Revenues	<u>\$4,367,015</u>	<u>\$2,876,314</u>	<u>\$2,446,885</u>	<u>\$2,570,002</u>
Expenditures	2021-2022	2022-2023	2023-2024	2024-2025
	Actual	Actual	Adjusted	Approved
Salaries and Benefits	25,436,846	26,886,280	27,199,561	26,105,193
Services and Supplies	1,088,576	996,834	2,321,641	1,430,443
Other Charges	83,028	83,797	17,580	(14,446)
Fixed Charges	1,803,744	2,160,514	2,492,482	2,737,148
Capital Outlay	309,589	42,627	497,531	363,135
Operating Transfers Out	358,985	103,115	100,000	100,000
Total Expenditures	<u>\$29,080,768</u>	<u>\$30,273,167</u>	<u>\$32,628,795</u>	<u>\$30,721,474</u>

CITY OF DALY CITYAnnual Budget
2024-2025

Fund:	GENERAL FUND	01
Department:	N/A	031
Program:	MEASURE Q - FIRE	028

	2021-2022	2022-2023	2023-2024	2024-2025
Revenues	Actual	Actual	Adjusted	Approved
From Other Agencies	75,342	-	-	-
Total Revenues	\$ 75,342	\$ -	\$ -	\$ -
	2021-2022	2022-2023	2023-2024	2024-2025
Expenditures	Actual	Actual	Adjusted	Approved
Salaries and Benefits	2,611,976	-	-	-
Services and Supplies	7,650	-	-	-
Fixed Charges	12,600	-	-	-
Total Expenditures	\$ 2,632,226	\$ -	\$ -	\$ -

CITY OF DALY CITYAnnual Budget
2024-2025

Fund:	GENERAL FUND	01
Department:	FIRE DEPARTMENT	220
Program:	MEASURE Q	103

	2021-2022	2022-2023	2023-2024	2024-2025
Revenues	Actual	Actual	Adjusted	Approved
From Other Agencies	-	15,157	-	-
Total Revenues	\$ -	\$ 15,157	\$ -	\$ -
	2021-2022	2022-2023	2023-2024	2024-2025
Expenditures	Actual	Actual	Adjusted	Approved
Salaries and Benefits	-	3,342,420	3,192,453	2,893,007
Services and Supplies	-	7,651	30,300	30,300
Other Charges	-	1,120	6,400	6,400
Capital Outlay	-	-	25,750	26,523
Total Expenditures	\$ -	\$ 3,351,191	\$ 3,254,903	\$ 2,956,230

CITY OF DALY CITYAnnual Budget
2024-2025

Fund:	GENERAL FUND	01
Department:	FIRE DEPARTMENT	220
Program:	FIRE	220

	2021-2022	2022-2023	2023-2024	2024-2025
Revenues	Actual	Actual	Adjusted	Approved
Licenses and Permits	51,712	113,752	113,000	117,000
From Other Agencies	1,391,432	400,186	-	200,000
Charges and Fees	1,381,160	1,470,239	1,940,831	1,889,061
Miscellaneous Revenues	747,488	517,039	33,113	4,000
Operating Transfers In	519,881	259,941	259,941	259,941
Total Revenues	\$ 4,091,673	\$ 2,761,157	\$ 2,346,885	\$ 2,470,002
Expenditures	2021-2022	2022-2023	2023-2024	2024-2025
	Actual	Actual	Adjusted	Approved
Salaries and Benefits	22,824,870	23,543,859	24,007,109	23,212,186
Services and Supplies	1,080,926	989,183	1,258,762	1,400,143
Other Charges	83,028	82,677	11,180	(20,846)
Fixed Charges	1,791,144	2,160,514	2,492,482	2,737,148
Capital Outlay	309,589	42,627	336,612	336,612
Operating Transfers Out	358,985	103,115	100,000	100,000
Total Expenditures	\$ 26,448,542	\$ 26,921,975	\$ 28,206,145	\$ 27,765,244

CITY OF DALY CITYAnnual Budget
2024-2025

Fund:	CAPITAL PROJECTS	31
Department:	FIRE DEPARTMENT	220
Program:	FIRE EMERG EQUIP	891

	2021-2022	2022-2023	2023-2024	2024-2025
Revenues	Actual	Actual	Adjusted	Approved
Operating Transfers In	200,000	100,000	100,000	100,000
Total Revenues	\$ 200,000	\$ 100,000	\$ 100,000	\$ 100,000
Expenditures	2021-2022	2022-2023	2023-2024	2024-2025
	Actual	Actual	Adjusted	Approved
Services and Supplies	-	-	1,032,579	-
Capital Outlay	-	-	135,169	-
Total Expenditures	\$ -	\$ -	\$ 1,167,748	\$ -

HUMAN RESOURCES

DEPARTMENT MISSION STATEMENT

To anticipate and effectively respond to the diverse needs of our employees, their families, other City departments, and the public by providing quality services to make our community a better place to live and work.

CORE SERVICES

- Employee Health, Welfare, and Safety
- Workers Compensation
- Recruitment and Selection
- Labor and Employee Relations
- Training and Development
- Classification and Compensation
- Employee Recognition and Communications

SUPPORT FOR CITY-WIDE PRIORITIES

- Continue to prepare the next generation of employees through the Leadership, Supervisory, and Lead Worker Academies.
- Continue to identify opportunities for greater cost effectiveness and efficiency and through shared services with other local agencies including continued participation in San Mateo County Regional Training Consortium (shared service).
- Continue to actively recruit and refer qualified and diverse candidates to departments for City employment.
- Enhance partnerships with departments to anticipate and respond to changes, priorities, and staffing needs due to an increased number of retirements.
- Continue to promote the City of Daly City as a great place to work with a variety of career possibilities, including developing outreach programs to better market and brand City employment.
- Promote employee development by providing training opportunities and professional development for individuals and groups of employees citywide.
- Continue to support employee wellness initiatives including Walkathon, Virtual Walking Events, Healthy Eating Initiatives, Financial Wellness Initiatives, and other wellness events.
- Continue to conduct exit interviews to solicit recommendations and feedback from retiring and other employees leaving City employment.

ANNUAL BUDGET OUTCOMES

- Begin negotiations with 11 unions and associations and administer labor contracts and agreements.
- Work with departments to resolve all employee-employer problems at the lowest and least detrimental level.
- Provide services in a manner that fosters the overall best interests of the City.

HUMAN RESOURCES

ANNUAL BUDGET OUTCOMES (continued)

- Continue to research, analyze, and implement processes and procedures to increase efficiency and effectiveness in Human Resources management and delivery.
- Collaborate with other agencies to provide cost effective training opportunities for employees.
- Work with City departments to promptly report injuries.
- Promote healthier and safer workplace by implementing wellness initiatives.
- Encourage employee participation in wellness initiatives through intrinsic rewards.
- Offer additional wellness programs.
- Continue to maintain the COVID-19 Prevention and Response Program, implement policy and procedure updates in accordance with changing Federal and State guidelines.

SIGNIFICANT CHANGES FROM THE PRIOR BUDGET

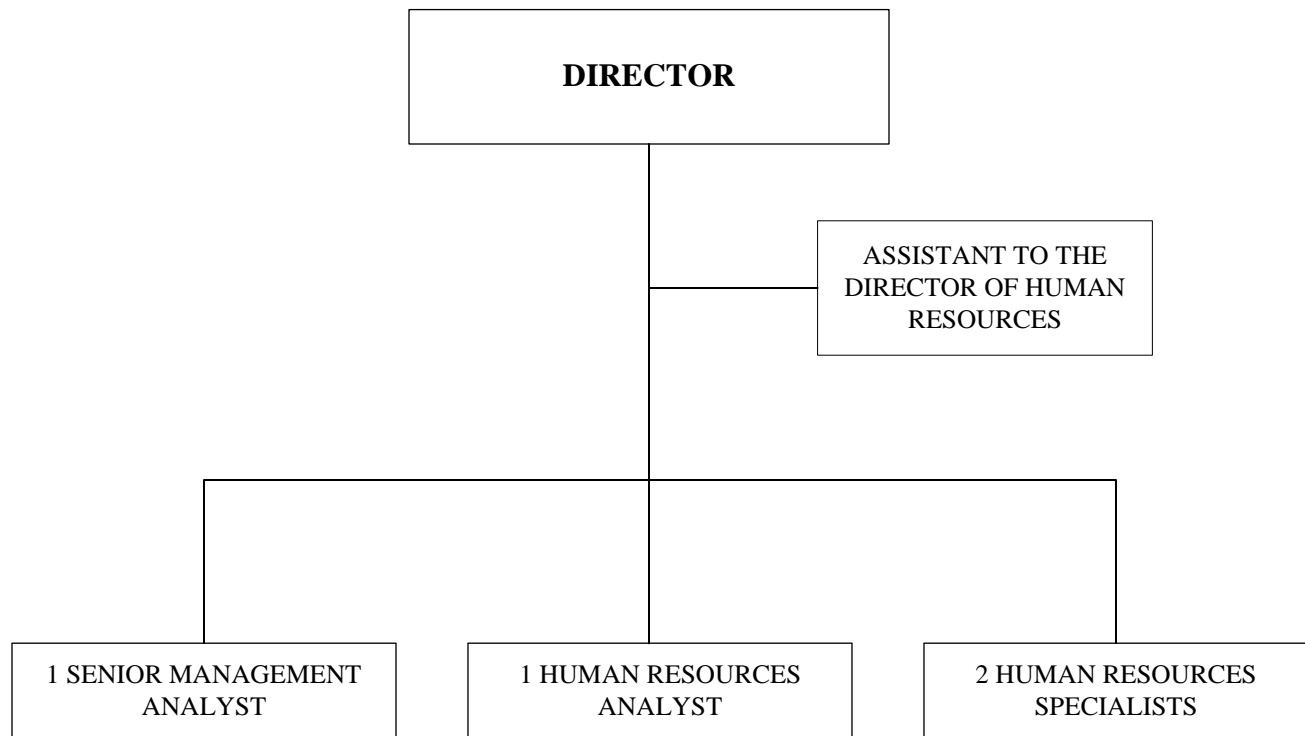
- Continued increase in pre-employment costs associated with new hires/turnover/ retirements.

PERFORMANCE MEASURES

Measure	Actual 2023	Estimate 2024	Projected 2025
% of workers compensation claims reported within the State guidelines of five days	100%	100%	100%
Number of events Daly City provides to promote Daly City as a healthy place to work	25	25	25



**CITY OF DALY CITY
HUMAN RESOURCES
FISCAL YEAR 2025**



FULL-TIME SALARIED POSITION LISTING

HUMAN RESOURCES

Classification	Range	FY 2022	FY 2023	FY 2024	FY 2025
Human Resources 01-070-070					
Director of Human Resources	M428	0.65	0.65	0.65	0.65
Assistant to the Dir of Human Resources	U113	-	-	1.00	1.00
Senior Management Analyst	U074	0.90	0.90	0.90	0.90
Human Resources Analyst	U058	1.15	1.15	0.15	0.15
Human Resources Specialist	U040	1.95	1.95	1.95	1.95
		4.65	4.65	4.65	4.65
Workers' Comp Claims 58-070-424					
Director of Human Resources	M428	0.35	0.35	0.35	0.35
Senior Management Analyst	U074	0.10	0.10	0.10	0.10
Human Resources Analyst	U058	0.85	0.85	0.85	0.85
Human Resources Specialist	U040	0.05	0.05	0.05	0.05
		-	-	-	-
		6.00	6.00	6.00	6.00

HOURLY FULL TIME EQUIVALENT*

	FY 2024	FY 2025
Human Resources 01-070-070	0.25	0.87
	0.25	0.87

*Began tracking in FY 2024

CITY OF DALY CITY

2024-2025

Human Resources

	2021-2022	2022-2023	2023-2024	2024-2025
Revenues	Actual	Actual	Adjusted	Approved
From Other Agencies	29,020	16,679	-	-
Rents and Interest	(488,626)	165,277	98,204	99,016
Charges and Fees	5,306,357	5,706,603	5,902,332	3,843,888
Miscellaneous Revenues	19,640	95,348	1,000	1,000
Total Revenues	<u>\$4,866,391</u>	<u>\$5,983,908</u>	<u>\$6,001,536</u>	<u>\$3,943,904</u>
Expenditures	2021-2022	2022-2023	2023-2024	2024-2025
	Actual	Actual	Adjusted	Approved
Salaries and Benefits	1,153,353	1,441,243	1,467,243	1,476,049
Services and Supplies	1,616,403	1,882,172	1,755,726	1,964,830
Other Charges	2,515,186	1,685,732	3,014,077	3,188,141
Fixed Charges	78,357	103,291	108,091	132,895
Program Costs	1,043	1,935	1,800	6,800
Debt Service	72,161	77,490	-	-
Capital Outlay	1,784	6,623	5,665	5,665
Operating Transfers Out	104,594	59,694	62,082	64,565
Total Expenditures	<u>\$5,542,881</u>	<u>\$5,258,180</u>	<u>\$6,414,684</u>	<u>\$6,838,945</u>

CITY OF DALY CITYAnnual Budget
2024-2025

Fund:	GENERAL FUND	01
Department:	HUMAN RESOURCES	070
Program:	HUMAN RESOURCES	070

	2021-2022	2022-2023	2023-2024	2024-2025
Revenues	Actual	Actual	Adjusted	Approved
From Other Agencies	23,520	6,485	-	-
Total Revenues	\$ 23,520	\$ 6,485	\$ -	\$ -

	2021-2022	2022-2023	2023-2024	2024-2025
Expenditures	Actual	Actual	Adjusted	Approved
Salaries and Benefits	844,005	911,878	1,136,875	1,123,376
Services and Supplies	369,431	479,997	352,564	466,682
Fixed Charges	71,740	94,336	99,058	121,962
Program Costs	1,043	1,935	1,800	6,800
Debt Service	72,161	77,490	-	-
Total Expenditures	\$ 1,385,560	\$ 1,601,114	\$ 1,736,200	\$ 1,862,132

CITY OF DALY CITYAnnual Budget
2024-2025

Fund:	SELF INSURANCE	58
Department:	HUMAN RESOURCES	070
Program:	WORKERS COMP	424

	2021-2022	2022-2023	2023-2024	2024-2025
Revenues	Actual	Actual	Adjusted	Approved
From Other Agencies	5,500	5,605	-	-
Rents and Interest	(510,381)	142,738	75,000	75,000
Charges and Fees	5,306,357	5,706,603	5,902,332	3,843,888
Miscellaneous Revenues	19,640	95,348	-	-
Total Revenues	\$ 4,821,116	\$ 5,950,295	\$ 5,977,332	\$ 3,918,888

	2021-2022	2022-2023	2023-2024	2024-2025
Expenditures	Actual	Actual	Adjusted	Approved
Salaries and Benefits	309,348	529,366	330,369	352,673
Services and Supplies	1,241,204	1,391,093	1,388,704	1,483,690
Other Charges	2,487,040	1,649,288	2,863,159	3,039,795
Fixed Charges	6,618	8,955	9,033	10,933
Capital Outlay	797	-	-	-
Operating Transfers Out	104,594	59,694	62,082	64,565
Total Expenditures	\$ 4,149,601	\$ 3,638,396	\$ 4,653,347	\$ 4,951,656

CITY OF DALY CITY**Annual Budget
2024-2025**

Fund:	SELF INSURANCE	58
Department:	HUMAN RESOURCES	070
Program:	SAFETY PROGRAMS	426

	2021-2022	2022-2023	2023-2024	2024-2025
Revenues	Actual	Actual	Adjusted	Approved
From Other Agencies	-	4,590	-	-
Rents and Interest	21,754	22,539	23,204	24,016
Miscellaneous Revenues	-	-	1,000	1,000
Total Revenues	\$ 21,754	\$ 27,128	\$ 24,204	\$ 25,016
Expenditures	2021-2022	2022-2023	2023-2024	2024-2025
	Actual	Actual	Adjusted	Approved
Services and Supplies	5,768	11,082	14,458	14,458
Other Charges	965	965	5,015	5,034
Capital Outlay	988	6,623	5,665	5,665
Total Expenditures	\$ 7,720	\$ 18,670	\$ 25,138	\$ 25,157

THE DALY CITY PUBLIC LIBRARY

DEPARTMENT MISSION STATEMENT

Serving our community by bringing people together to foster connection, providing opportunities for lifelong learning, and ensuring equitable access to services, information, and ideas.

CORE SERVICES

Promote and Foster Lifelong Learning and Personal Enrichment

Ensure equitable access to information, written materials, and digital resources by providing free access to books, videos, digital, and other resources.

Promote Youth Scholastic Achievement

Deliver structured and self-directed educational programs, promote literacy, reading, and learning to facilitate school readiness and early education academic success.

Provide Leisure, Learning, and Cultural Opportunities Which Promote Personal Growth and Community Engagement for People of All Ages

Provide structured and self-directed programs, and activities to promote wellness and lifelong learning for all ages. Develop social and cultural experiences that promote diversity, equity and inclusion.

SUPPORT FOR CITY-WIDE PRIORITIES

Leisure Services

- Deliver services to promote reading, adult and family literacy, lifelong learning, personal enrichment, and school readiness at all four libraries.
- Provide high-speed wireless and computer workstation internet access at all four libraries, and all of our community centers/clubhouses, and instruction in the use of electronic resources and research databases.
- Provide welcoming library spaces with friendly and responsive staff to reduce social isolation and promote community building.

Public Safety

- Offer free programs, volunteer opportunities, and events to facilitate positive relationships and free-time activities for the youth and teens of Daly City.
- Provide programs to facilitate interaction among diverse populations in a positive environment to promote understanding and a sense of community.

ANNUAL BUDGET OUTCOMES

- The Daly City Public Library will focus resources on early learning programs to support high-quality preschool and early learning opportunities to help ensure children read proficiently by third grade.

THE DALY CITY PUBLIC LIBRARY

- The Daly City Public Libraries will seek to maintain a diverse collection of printed, audio-visual, and digital materials, including books and periodicals in Spanish, Chinese, and Tagalog.

SIGNIFICANT CHANGES FROM THE PRIOR BUDGET

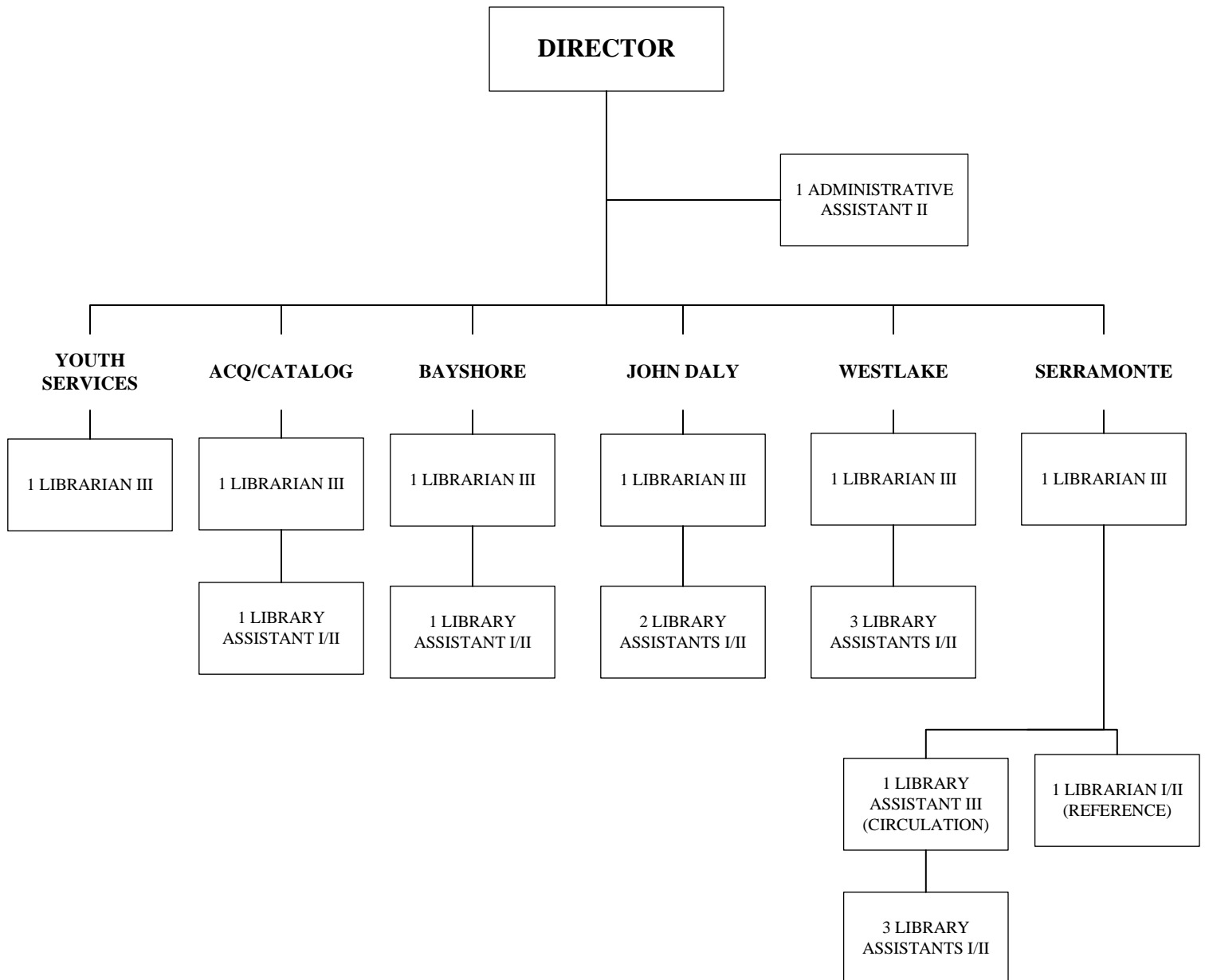
- On September 25, 2023, City Council adopted a resolution to reorganize the Department of Library and Recreation Services into two separate departments – the Department of Recreation Services and The Daly City Public Library.
- Staffing changes were made to support Library administration as a stand-alone department, including removal of Director of Library and Recreation, reclassification of the Library Services Manager position to Library Director and the addition of an Administrative Assistant III.

PERFORMANCE MEASURES

Measure – The Daly City Public Library	Actual 2023	Estimate 2024	Projected 2025
Work Load Measure			
Total Circulation (physical and electronic)	444,187	469,996	485,000
Total programs - Number	568	600	600
Total programs - Attendance	17,479	15,000	17,000
Performance Measure			
Percent of program participants that consider programs, resources & collections good or excellent	100%	95%	95%
Percent of program participants that rate customer service as good or excellent	99%	97%	95%



**CITY OF DALY CITY
THE DALY CITY PUBLIC LIBRARY
FISCAL YEAR 2025**



FULL-TIME SALARIED POSITION LISTING

LIBRARY SERVICES

Classification	Range	FY 2022	FY2023	FY2024	FY2025
Measure Q Library 01-031-027					
Librarian II	X046	1.00	-	-	-
Library Assistant I/II	X017	2.00	-	-	-
		3.00	-	-	-
Measure Q Library 01-120-103					
Librarian II	X046	-	1.00	1.00	1.00
Library Assistant I/II	X017	-	2.00	2.00	2.00
		-	3.00	3.00	3.00
Serramonte Library 01-120-122					
Librarian III	X051	1.00	1.00	1.00	1.00
Librarian I	X039	1.00	1.00	1.00	1.00
Library Assistant III	X132	0.20	0.20	0.20	0.20
Library Assistant II	X026	3.40	3.40	3.40	3.40
		5.60	5.60	5.60	5.60
Bayshore Library 01-120-123					
Librarian II	X046	0.40	-	-	-
Library Assistant III	X132	0.10	0.10	0.10	0.10
Library Assistant I/II	X017	0.40	-	-	-
		0.90	0.10	0.10	0.10
John Daly Library 01-120-125					
Librarian II	X046	0.60	1.00	1.00	1.00
Library Assistant III	X132	0.15	0.15	0.15	0.15
Library Assistant II	X026	0.60	1.00	1.00	1.00
		1.35	2.15	2.15	2.15
Westlake Library 01-120-126					
Librarian II	X046	1.00	1.00	1.00	1.00
Library Assistant III	X132	0.15	0.15	0.15	0.15
Library Assistant I/II	X026	3.00	3.00	3.00	3.00
		4.15	4.15	4.15	4.15
Library Material/Process 01-120-127					
Librarian II	X046	1.00	1.00	1.00	1.00
Library Assistant III	X132	0.10	0.10	0.10	0.10
Library Assistant I/II	X026	0.60	0.60	0.60	0.60
		1.70	1.70	1.70	1.70
Library Programming 01-120-128					
Director of Library & Recreation Services	M428	0.50	0.50	-	-
Library Director	M428	-	-	1.00	1.00
Library Services Manager	U096	1.00	1.00	-	-
Librarian II	X046	1.00	1.00	1.00	1.00
Library Assistant III	X132	0.30	0.30	0.30	0.30
Administrative Assistant II	U045	0.25	0.25	1.00	1.00
		3.05	3.05	3.30	3.30
		19.75	19.75	20.00	20.00

LIBRARY SERVICES

Classification	Range	FY 2022	FY2023	FY2024	FY2025
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HOURLY FULL TIME EQUIVALENT*

	FY2024	FY2025
Measure Q Library 01-120-103	0.81	0.74
Serramonte Library 01-120-122	1.48	1.83
Bayshore Library 01-120-123	0.44	0.44
John Daly Library 01-120-125	0.74	0.81
Westlake Library 01-120-126	1.47	1.47
Library Material/Process 01-120-127	1.05	1.73
Library Programming 01-120-128	0.39	0.39
	6.37	7.41

*Began tracking in FY 2024

CITY OF DALY CITY**Annual Budget
2024-2025****Library**

	2021-2022	2022-2023	2023-2024	2024-2025
Revenues	Actual	Actual	Adjusted	Approved
From Other Agencies	507,876	500,939	394,000	394,000
Charges and Fees	12,256	14,784	11,300	11,300
Miscellaneous Revenues	63,085	59,705	102,791	12,200
Operating Transfers In	171	-	-	-
Total Revenues	<u>\$583,387</u>	<u>\$575,429</u>	<u>\$508,091</u>	<u>\$417,500</u>
Expenditures	Actual	Actual	Adjusted	Approved
Salaries and Benefits	2,738,990	3,106,852	3,757,226	3,929,850
Services and Supplies	694,189	750,371	793,373	786,470
Other Charges	4,705	6,157	(26,299)	(29,210)
Fixed Charges	840,206	820,302	855,270	931,580
Program Costs	7,889	8,710	9,548	9,548
Total Expenditures	<u>\$4,285,978</u>	<u>\$4,692,392</u>	<u>\$5,389,118</u>	<u>\$5,628,238</u>

CITY OF DALY CITY	Fund: GENERAL FUND	01
Annual Budget	Department: N/A	031
2024-2025	Program: MEASURE Q - LIBR	027

	2021-2022 Actual	2022-2023 Actual	2023-2024 Adjusted	2024-2025 Approved
Revenues				
From Other Agencies	8,165	-	-	-
Total Revenues	\$ 8,165	\$ -	\$ -	\$ -
	2021-2022 Actual	2022-2023 Actual	2023-2024 Adjusted	2024-2025 Approved
Expenditures				
Salaries and Benefits	172,040	-	-	-
Total Expenditures	\$ 172,040	\$ -	\$ -	\$ -

CITY OF DALY CITY	Fund: GENERAL FUND	01
Annual Budget	Department: LIBRARY	120
2024-2025	Program: MEASURE Q	103

	2021-2022 Actual	2022-2023 Actual	2023-2024 Adjusted	2024-2025 Approved
Revenues				
From Other Agencies	-	3,590	-	-
Total Revenues	\$ -	\$ 3,590	\$ -	\$ -
	2021-2022 Actual	2022-2023 Actual	2023-2024 Adjusted	2024-2025 Approved
Expenditures				
Salaries and Benefits	-	374,082	479,729	528,478
Total Expenditures	\$ -	\$ 374,082	\$ 479,729	\$ 528,478

CITY OF DALY CITYAnnual Budget
2024-2025Fund: GENERAL FUND
Department: LIBRARY
Program: SERRAMONTE LIB01
120
122

	2021-2022	2022-2023	2023-2024	2024-2025
Revenues	Actual	Actual	Adjusted	Approved
From Other Agencies	40,386	3,750	-	-
Miscellaneous Revenues	-	9,979	-	-
Total Revenues	\$ 40,386	\$ 13,730	\$ -	\$ -
	2021-2022	2022-2023	2023-2024	2024-2025
Expenditures	Actual	Actual	Adjusted	Approved
Salaries and Benefits	823,431	823,656	961,270	1,002,431
Services and Supplies	40,386	43,776	46,500	46,500
Other Charges	-	-	(4,216)	(4,329)
Fixed Charges	386,101	363,795	380,492	410,690
Total Expenditures	\$ 1,249,918	\$ 1,231,228	\$ 1,384,045	\$ 1,455,292

CITY OF DALY CITYAnnual Budget
2024-2025Fund: GENERAL FUND
Department: LIBRARY
Program: BAYSHORE LIBRARY01
120
123

	2021-2022	2022-2023	2023-2024	2024-2025
Revenues	Actual	Actual	Adjusted	Approved
From Other Agencies	5,753	178	-	-
Total Revenues	\$ 5,753	\$ 178	\$ -	\$ -
	2021-2022	2022-2023	2023-2024	2024-2025
Expenditures	Actual	Actual	Adjusted	Approved
Salaries and Benefits	83,022	38,133	40,559	39,093
Services and Supplies	13,758	10,940	11,900	11,900
Other Charges	-	-	(931)	(948)
Fixed Charges	61,294	52,624	54,060	60,086
Program Costs	-	747	778	778
Total Expenditures	\$ 158,073	\$ 102,445	\$ 106,366	\$ 110,909

<div>CITY OF DALY CITY</div> <div>Annual Budget</div> <div>2024-2025</div>	Fund:	GENERAL FUND	01
	Department:	LIBRARY	120
	Program:	JOHN DALY LIB	125

	2021-2022	2022-2023	2023-2024	2024-2025
Revenues	Actual	Actual	Adjusted	Approved
From Other Agencies	11,261	483	-	-
Total Revenues	\$ 11,261	\$ 483	\$ -	\$ -
	2021-2022	2022-2023	2023-2024	2024-2025
Expenditures	Actual	Actual	Adjusted	Approved
Salaries and Benefits	227,586	329,774	380,829	400,717
Services and Supplies	16,802	19,743	21,300	21,300
Other Charges	-	-	(1,954)	(2,006)
Fixed Charges	155,304	160,388	167,405	180,918
Program Costs	1,457	332	778	778
Total Expenditures	\$ 401,150	\$ 510,237	\$ 568,358	\$ 601,707

<div>CITY OF DALY CITY</div> <div>Annual Budget 2024-2025</div>	Fund:	GENERAL FUND	01
	Department:	LIBRARY	120
	Program:	WESTLAKE LIB	126

	2021-2022	2022-2023	2023-2024	2024-2025
Revenues	Actual	Actual	Adjusted	Approved
From Other Agencies	34,680	298	-	-
Miscellaneous Revenues	15,658	-	-	-
Total Revenues	\$ 50,338	\$ 298	\$ -	\$ -
	2021-2022	2022-2023	2023-2024	2024-2025
Expenditures	Actual	Actual	Adjusted	Approved
Salaries and Benefits	587,915	604,244	681,430	721,367
Services and Supplies	34,572	38,708	39,782	39,782
Other Charges	-	-	(3,237)	(3,318)
Fixed Charges	218,573	217,128	226,783	244,272
Program Costs	852	1,721	778	778
Total Expenditures	\$ 841,912	\$ 861,800	\$ 945,535	\$ 1,002,882

CITY OF DALY CITYAnnual Budget
2024-2025Fund: GENERAL FUND
Department: LIBRARY
Program: LIB MATL/PROCESS01
120
127

	2021-2022	2022-2023	2023-2024	2024-2025
Revenues	Actual	Actual	Adjusted	Approved
From Other Agencies	13,530	349	39,000	39,000
Miscellaneous Revenues	14,170	3,000	6,481	-
Total Revenues	\$ 27,700	\$ 3,349	\$ 45,481	\$ 39,000
	2021-2022	2022-2023	2023-2024	2024-2025
Expenditures	Actual	Actual	Adjusted	Approved
Salaries and Benefits	307,141	346,205	397,631	422,567
Services and Supplies	222,749	207,897	215,219	208,738
Other Charges	-	-	(7,753)	(7,813)
Fixed Charges	4,802	9,261	9,335	12,289
Total Expenditures	\$ 534,691	\$ 563,363	\$ 614,432	\$ 635,781

CITY OF DALY CITYAnnual Budget
2024-2025Fund: GENERAL FUND
Department: LIBRARY
Program: LIB GENERAL/PROG01
120
128

	2021-2022	2022-2023	2023-2024	2024-2025
Revenues	Actual	Actual	Adjusted	Approved
From Other Agencies	394,100	492,292	355,000	355,000
Charges and Fees	1,056	-	-	-
Miscellaneous Revenues	31,929	44,569	94,110	10,000
Total Revenues	\$ 427,085	\$ 536,861	\$ 449,110	\$ 365,000
	2021-2022	2022-2023	2023-2024	2024-2025
Expenditures	Actual	Actual	Adjusted	Approved
Salaries and Benefits	537,856	590,758	815,777	815,197
Services and Supplies	365,802	426,156	452,172	451,750
Other Charges	4,705	6,157	(8,207)	(10,796)
Fixed Charges	14,132	17,105	17,196	23,324
Program Costs	5,580	5,910	7,214	7,214
Total Expenditures	\$ 928,074	\$ 1,046,087	\$ 1,284,152	\$ 1,286,689

CITY OF DALY CITY Annual Budget 2024-2025	Fund:	SPECIAL DEPOSITS	61
	Department:	LIBRARY	120
	Program:	LIBRARY	120

	2021-2022	2022-2023	2023-2024	2024-2025
Revenues	Actual	Actual	Adjusted	Approved
Charges and Fees	11,200	14,784	11,300	11,300
Miscellaneous Revenues	1,327	2,157	2,200	2,200
Operating Transfers In	171	-	-	-
Total Revenues	\$ 12,699	\$ 16,942	\$ 13,500	\$ 13,500
	2021-2022	2022-2023	2023-2024	2024-2025
Expenditures	Actual	Actual	Adjusted	Approved
Services and Supplies	120	3,150	6,500	6,500
Total Expenditures	\$ 120	\$ 3,150	\$ 6,500	\$ 6,500

POLICE DEPARTMENT

DEPARTMENT MISSION STATEMENT

The Daly City Police Department is an organization of professionals dedicated to integrity, customer service, and the rights of individuals and the needs of a constantly changing society. We work in partnership with our community to protect life and property, improve the quality of life, reduce crime and the fear of crime, and maintain a safe community.

CORE SERVICES

- Field Operations Bureau—Performs patrol, traffic, and parking functions.
- Support Services Bureau—Provides investigative functions, communications liaison, records, training, property room, crime analysis, fiscal, internal affairs, risk management, technical services, and administrative functions within the department.

SUPPORT FOR CITY-WIDE PRIORITIES

This Department supports citywide priorities through the following:

- Provide quality services in response to concerns about crime and other quality of life issues in the City of Daly City.
- Enhance parking enforcement through specialized neighborhood parking enforcement operations.
- Reduce crime and the fear of crime using accurate and timely intelligence, rapid deployment, effective tactics and relentless follow-up and assessment (CompStat).
- Contribute to regional enforcement efforts (San Mateo County Gang Task Force and Vehicle Theft Task Force) and narcotics interdiction (San Mateo County Narcotics Task Force and the DEA San Francisco Airport Task Force).
- Contribute to traffic safety missions through collaborative relationships.
- Seek active ongoing partnerships with community members and groups both through regular meetings, web-based communications, and information sharing.
- Seek partnerships with non-profits and educational institutions to identify solutions to modern policing issues with the goal of enhanced community relations.

ANNUAL BUDGET OUTCOMES

- Provide effective, visible neighborhood patrols, and timely response to priority calls and complete thorough field investigations.
- Conduct high quality objective investigations to successfully prosecute crimes against persons or property.
- Prevent traffic collisions through enforcement, education, and engineering.
- Provide effective record keeping for both internal and external customers.
- Provide competent and efficient handling of property and evidence.

POLICE DEPARTMENT

SIGNIFICANT CHANGES FROM THE PRIOR BUDGET

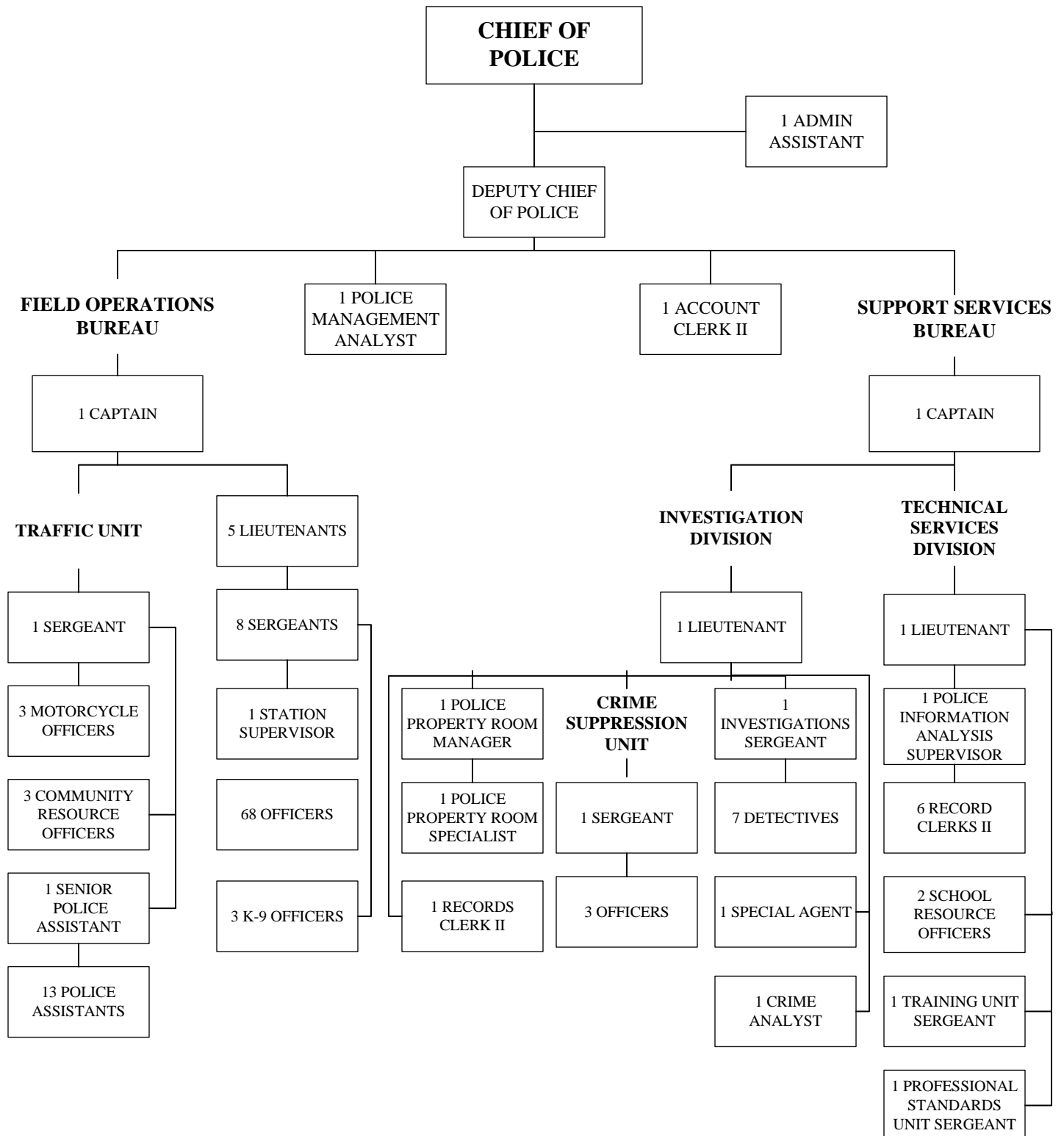
- In an effort to support local law enforcement agencies in preventing and responding to organized retail theft, motor vehicle theft, and motor vehicle accessory theft, the Board of State and Community Corrections has awarded an Organized Retail Theft Grant, which will help fund:
 - Community Services Officer position
 - Hourly Management Analyst position
 - Automatic license plate readers
 - Electric vehicles
 - Organized Retail Theft Task Force to conduct zero theft tolerance days
 - Bait car details
 - Message board trailer
 - Data aggregation platform
- Continuation of the Community Wellness and Crisis Response Team (CWCRT), which includes a Mental Health Clinician who provides support and services to our community. It is anticipated that cost-sharing with the county will cease, resulting in the full cost being absorbed.
- Revenue for Police Protection Services has returned to pre-COVID levels due to an increase in the number of events hosted by the Cow Palace and more frequent requests for services for events from schools and the community.
- Revenue for State Mandated Costs increased significantly due to the SB90 claims received for the Racial Identity Profiling Act reporting and the Sexual Assault Evidence Kits testing.
- Ongoing demand and supply chain challenges continues to create a high cost for department ammunition needed to meet minimum training expectations. The Police Department continues to experience a lag time between the ordering of ammunition and its delivery to the Police Department.

PERFORMANCE MEASURES

Measure	Actual 2023	Estimate 2024	Projected 2025
Reduce response times to priority calls for patrol services	5 minutes	5 minutes	5 minutes
Decrease number of fatal and injury collisions by 5%	Fatal: 2 Injury: 256	Fatal: 1 Injury: 243	Fatal: 0 Injury: 231
Provide timely response, as mandated by State law, to all outside requests for police reports	100%	100%	100%
Meet Federal and State statutory guidelines in the handling of property and evidence	100%	100%	100%
100 % POST Compliance in Training	99%	100%	100%



**CITY OF DALY CITY
POLICE DEPARTMENT
FISCAL YEAR 2025**



FULL-TIME SALARIED POSITION LISTING

POLICE

Classification	Range	FY 2022	FY 2023	FY 2024	FY 2025
Police Services 01-200-200					
Police Chief	M455	1.00	1.00	1.00	1.00
Deputy Police Chief	B250	-	-	1.00	1.00
Police Captain	B245	2.00	2.00	2.00	2.00
Police Lieutenant	B240	7.00	7.00	7.00	7.00
Police Sergeant	B235	13.00	13.00	13.00	13.00
Police Officer	A230	88.00	88.00	88.00	88.00
Police Management Analyst	U084	1.00	1.00	1.00	1.00
Police Information & Analysis Supervisor	U066	1.00	1.00	1.00	1.00
Police Property Room Manager	U066	1.00	1.00	1.00	1.00
Administrative Assistant	U038	1.00	1.00	1.00	1.00
Account Clerk II	Z031	-	1.00	1.00	1.00
Police Property Room Specialist	U034	1.00	1.00	1.00	1.00
Police Records Clerk II	Z026	8.00	7.00	7.00	7.00
Community Services Officer	D030	2.00	2.00	2.00	2.00
Senior Police Assistant	D027	1.00	1.00	1.00	1.00
Police Assistant	D020	13.00	13.00	13.00	13.00
		140.00	140.00	141.00	141.00
Citizens Option For Public Safety 28-200-202					
Crime Analyst	U051	1.00	1.00	1.00	1.00
		1.00	1.00	1.00	1.00
BSCC Organized Retail Theft Grant 28-200-264					
Community Services Officer	D030	-	-	1.00	1.00
		-	-	1.00	1.00
		141.00	141.00	143.00	143.00

HOURLY FULL TIME EQUIVALENT*

Police Services 01-200-200

FY2024	FY2025
3.54	3.54
3.54	3.54

*Began tracking in FY 2024

CITY OF DALY CITY**Annual Budget
2024-2025****Police**

	2021-2022	2022-2023	2023-2024	2024-2025
Revenues	Actual	Actual	Adjusted	Approved
Taxes	734,044	768,606	796,600	828,700
Licenses and Permits	23,975	19,950	37,500	20,000
From Other Agencies	6,200,162	6,036,493	571,775	472,389
Fines and Forfeitures	2,329,238	2,628,742	4,644,022	2,076,867
Rents and Interest	2,075	10,658	2,000	2,000
Charges and Fees	343,642	598,949	325,639	357,433
Miscellaneous Revenues	819,874	210,926	148,325	148,325
Operating Transfers In	321,425	-	64,463	-
Total Revenues	<u>\$10,774,434</u>	<u>\$10,274,325</u>	<u>\$6,590,324</u>	<u>\$3,905,714</u>
Expenditures	2021-2022	2022-2023	2023-2024	2024-2025
	Actual	Actual	Adjusted	Approved
Salaries and Benefits	33,090,178	32,221,455	41,217,321	40,691,283
Services and Supplies	3,226,557	3,639,622	4,822,573	4,701,909
Other Charges	260,433	236,577	116,458	117,646
Fixed Charges	3,292,287	4,317,624	3,932,107	4,436,048
Capital Outlay	211,088	244,519	606,017	188,466
Operating Transfers Out	309,154	-	564,463	685,796
Total Expenditures	<u>\$40,389,697</u>	<u>\$40,659,795</u>	<u>\$51,258,939</u>	<u>\$50,821,148</u>

CITY OF DALY CITY Annual Budget 2024-2025	Fund:	GENERAL FUND	01
	Department:	N/A	031
	Program:	MEASURE Q - POLI	018

	2021-2022	2022-2023	2023-2024	2024-2025
Revenues	Actual	Actual	Adjusted	Approved
Total Revenues	\$ -	\$ -	\$ -	\$ -
	2021-2022	2022-2023	2023-2024	2024-2025
Expenditures	Actual	Actual	Adjusted	Approved
Services and Supplies	57,237	-	-	-
Capital Outlay	113,168	-	-	-
Total Expenditures	\$ 170,405	\$ -	\$ -	\$ -

CITY OF DALY CITY Annual Budget 2024-2025	Fund:	GENERAL FUND	01
	Department:	POLICE DEPARTMENT	200
	Program:	MEASURE Q	103

	2021-2022	2022-2023	2023-2024	2024-2025
Revenues	Actual	Actual	Adjusted	Approved
Total Revenues	\$ -	\$ -	\$ -	\$ -
	2021-2022	2022-2023	2023-2024	2024-2025
Expenditures	Actual	Actual	Adjusted	Approved
Services and Supplies	-	403,459	611,765	723,594
Capital Outlay	-	-	142,534	69,820
Total Expenditures	\$ -	\$ 403,459	\$ 754,299	\$ 793,414

CITY OF DALY CITYAnnual Budget
2024-2025

Fund:	GENERAL FUND	01
Department:	POLICE DEPARTMENT	200
Program:	POLICE SERVICES	200

	2021-2022	2022-2023	2023-2024	2024-2025
Revenues	Actual	Actual	Adjusted	Approved
Taxes	734,044	768,606	796,600	828,700
Licenses and Permits	23,975	19,950	37,500	20,000
From Other Agencies	5,932,186	5,769,012	412,886	213,500
Fines and Forfeitures	2,263,332	2,617,133	4,643,022	2,075,867
Charges and Fees	328,762	565,589	309,007	340,801
Miscellaneous Revenues	819,874	210,926	148,325	148,325
Total Revenues	\$ 10,102,171	\$ 9,951,216	\$ 6,347,340	\$ 3,627,193
Expenditures	2021-2022	2022-2023	2023-2024	2024-2025
	Actual	Actual	Adjusted	Approved
Salaries and Benefits	32,925,430	32,044,580	41,034,720	40,515,131
Services and Supplies	3,151,244	3,200,137	3,850,770	3,867,836
Other Charges	255,145	231,537	109,803	110,991
Fixed Charges	3,292,287	4,317,624	3,932,107	4,436,048
Capital Outlay	91,351	224,774	462,337	117,500
Operating Transfers Out	-	-	64,463	-
Total Expenditures	\$ 39,715,457	\$ 40,018,652	\$ 49,454,200	\$ 49,047,506

CITY OF DALY CITYAnnual Budget
2024-2025

Fund:	GENERAL FUND	01
Department:	POLICE DEPARTMENT	200
Program:	C O P S - SLESF	202

	2021-2022	2022-2023	2023-2024	2024-2025
Revenues	Actual	Actual	Adjusted	Approved
Total Revenues	\$ -	\$ -	\$ -	\$ -
Expenditures	2021-2022	2022-2023	2023-2024	2024-2025
	Actual	Actual	Adjusted	Approved
Operating Transfers Out	309,154	-	-	-
Total Expenditures	\$ 309,154	\$ -	\$ -	\$ -

CITY OF DALY CITYAnnual Budget
2024-2025

Fund:	TRAFFIC SAFETY FUND	23
Department:	POLICE DEPARTMENT	200
Program:	DUICE/STOP PROG	209

	2021-2022	2022-2023	2023-2024	2024-2025
Revenues	Actual	Actual	Adjusted	Approved
Fines and Forfeitures	100	-	-	-
Charges and Fees	14,880	33,360	16,632	16,632
Operating Transfers In	12,272	-	-	-
Total Revenues	\$ 27,252	\$ 33,360	\$ 16,632	\$ 16,632
Expenditures	2021-2022 Actual	2022-2023 Actual	2023-2024 Adjusted	2024-2025 Approved
Services and Supplies	3,537	12,927	25,742	25,742
Other Charges	5,288	5,040	6,655	6,655
Capital Outlay	-	-	1,146	1,146
Total Expenditures	\$ 8,825	\$ 17,967	\$ 33,543	\$ 33,543

CITY OF DALY CITYAnnual Budget
2024-2025

Fund:	TRAFFIC ENFORCEMENT FUND	25
Department:	POLICE DEPARTMENT	200
Program:	POLICE SERVICES	200

	2021-2022	2022-2023	2023-2024	2024-2025
Revenues	Actual	Actual	Adjusted	Approved
Fines and Forfeitures	65,806	11,609	1,000	1,000
Total Revenues	\$ 65,806	\$ 11,609	\$ 1,000	\$ 1,000
Expenditures	2021-2022 Actual	2022-2023 Actual	2023-2024 Adjusted	2024-2025 Approved
Operating Transfers Out	-	-	500,000	685,796
Total Expenditures	\$ -	\$ -	\$ 500,000	\$ 685,796

CITY OF DALY CITY**Annual Budget
2024-2025**

Fund:	GRANTS	28
Department:	POLICE DEPARTMENT	200
Program:	C O P S - SLESF	202

	2021-2022	2022-2023	2023-2024	2024-2025
Revenues	Actual	Actual	Adjusted	Approved
From Other Agencies	267,976	267,481	158,889	258,889
Rents and Interest	2,075	10,658	2,000	2,000
Operating Transfers In	309,154	-	64,463	-
Total Revenues	\$ 579,205	\$ 278,140	\$ 225,352	\$ 260,889

	2021-2022	2022-2023	2023-2024	2024-2025
Expenditures	Actual	Actual	Adjusted	Approved
Salaries and Benefits	164,748	176,874	182,601	176,152
Services and Supplies	14,539	23,098	334,296	84,737
Capital Outlay	6,568	19,745	-	-
Total Expenditures	\$ 185,855	\$ 219,717	\$ 516,897	\$ 260,889

PUBLIC WORKS

DEPARTMENT MISSION STATEMENT

Our mission is to efficiently provide services that preserve and improve the community's environment, infrastructure, parks, facilities, vehicles, equipment, and assets.

CORE SERVICES

- Manage, preserve, and protect the City's infrastructure through participation in the City's land development review process and operating an encroachment permitting system.
- Ensure completion of all programmed Capital Improvement Plan (CIP) projects.
- Maintain the safety and efficiency of City streets through the maintenance of 3,678 streetlights and 41 traffic signals.
- Maintain all street and roadway pavement in adequately serviceable condition through pot-hole patching and routine slurry sealing to prolong pavement life, and completion of annual pavement rehabilitation projects.
- Prevent flooding and control storm drainage through inspection and cleaning of storm drains in compliance with regulatory mandates.
- Perform street sweeping and the removal of trash/debris left on the public right-of-way.
- Perform monthly inspections of Mussel Rock landfill and submit semi-annual and annual reports to regulatory agencies as required.
- Provide timely preventative maintenance and custodial service to 50 city buildings and facilities totaling approximately 371,000 sq. ft.
- Maintain the City's fleet of 296 vehicles and mobile equipment through both timely preventative and corrective maintenance; and repair and replace as needed to maintain an acceptably low age of the overall vehicle fleet.
- Provide assistance to developers, contractors, outside agencies, residents, and other City departments with their needs to obtain City records, standards, conditions, and permits for performing improvements and resolving issues in the public right-of-way or private property abutting public property.
- Maintain parks, the urban forest, street medians, and right-of-way in a safe and aesthetically appealing condition.
- Maintain the City's inventory of 551 parking meters.
- Maintain and replace all regulatory traffic signs, pavement markings, and striping for the safe use of city streets by the motorist, bicyclists, and pedestrians.

SUPPORT FOR CITY-WIDE PRIORITIES

Economic Development/Revenue Enhancement

- Ensure City infrastructure is in optimum condition to demonstrate that Daly City is a good location for businesses to locate.

PUBLIC WORKS

SUPPORT FOR CITY-WIDE PRIORITIES (continued)

- Leverage capital improvement project funds through collaboration with outside agencies and aggressively compete for grant funding of capital projects associated with economic development.

Public Safety

- Coordinate anti-graffiti efforts to eliminate gang related and offensive tagging.
- Provide annual and monthly playground safety inspections performed by a certified safety inspector for 34 playgrounds.
- Participate in the City Safety Committee and address safety concerns identified by the committee.
- Promptly respond to streetlight and traffic signal malfunctions.
- Make timely repairs to pavement markings and regulatory signs.
- Provide safe, hazard-free sidewalks and roadways.
- Maintain 41 signalized intersections and 3,678 streetlights to allow the safe and efficient transportation of people, goods, and services within the City.
- Repaired 15 Regulated Output (RO) series circuit streetlight failures.

Transportation/Traffic

- Schedule work activities to avoid peak commute times.
- Promptly address traffic signal malfunctions, damaged street pavement, and deteriorated directional and safety signs.
- Represent Daly City at City/County Association of Governments Technical Advisory Committee and regional congestion management agency meetings.
- Staff and administer the City's Traffic Safety Committee to respond to citizen requests for traffic safety improvements and circulation enhancements.
- Obtain grants for bicycle and pedestrian improvement projects. Manage and coordinate the review and actions of the Bicycle and Pedestrian Committee.
- Implement the City's Vision Zero Action Plan with the goal of reducing serious traffic injuries and fatalities to zero by the year 2035.
- Replace illuminated street name signs with more energy efficient LED.

Infrastructure

- Manage and maintain all City infrastructure and facilities to provide optimum system performance at the lowest overall cost.
- Maximize asset value retention and service life with a comprehensive approach utilizing systems such as the Pavement Management System for establishing street maintenance priorities, as well as the Encroachment Permit process to ensure streets damaged by private activity are repaired appropriately.

PUBLIC WORKS

SUPPORT FOR CITY-WIDE PRIORITIES (continued)

- Ensure the Mussel Rock Landfill Site remains in compliance with existing and future regulations.

Leisure Services

- Provide timely maintenance services to ensure that all public facilities such as recreation centers, playgrounds, parks, and libraries are adequately maintained to provide the public with optimum accommodations for clean, safe, and comfortable recreational activities.
- Identify needed improvements and propose Capital Improvement Program (CIP) projects to enhance or renovate recreational facilities and buildings.

Land Use

- Participate in the land development review process through the review and approval of subdivision and parcel maps.
- Support the Economic and Community Development Department's review and approval of various permits such as building permits and use permits.
- Participate on the City Development Coordinating Committee.
- Participate in the development and review of the City's General Plan Circulation Element.
- Completed 195 private development and building permit plan reviews.

Government Operations

- Assist with the development and implementation of the City's Capital Improvement Program (CIP).
- Establish and support training programs for department personnel including the training academies offered by San Mateo County Regional Training and Development Consortium.
- Utilize Fleet Fuel Management Software to better manage the City's fuel distribution and fuel usage.
- Reduce recorded industrial injuries by conducting Department, Division, and "tailgate" safety meetings.
- Continue the migration to energy efficient lighting, heating, ventilating, and air conditioning systems and water conserving plumbing fixtures.
- Processed and issued 687 Encroachment, wide-load and other regulatory permits, and reviewed and approved one parcel map.
- Provide over-the-counter technical assistance to residents, contractors, and developers.
- Maintain 7,789 City trees.
- Maintain/service a fleet of approximately 296 vehicles in accordance with the manufacturers' recommendations and the regulatory agencies' mandates.

PUBLIC WORKS

SUPPORT FOR CITY-WIDE PRIORITIES (continued)

- Maintain 50 government buildings and facilities in a safe, comfortable condition for the use of residents, visitors, and employees.
- Maintain office cubicle shields, physical barriers, and HVAC systems in City facilities to ensure a healthy work environment for staff.

Community/Civic Support

- Expand outreach activities within neighborhoods to communicate potential impacts from construction activities.
- Promptly respond to graffiti, weed, rubbish, and illegal dumping abatement concerns.
- Promptly respond to an average of 130 complaints or requests received from the City's i-Help system monthly, for a total of approximately 1,560 i-Help requests.
- Complete approximately 8,955 work orders.

ANNUAL BUDGET OUTCOMES

Completed construction of approximately 6 major Capital Improvement Projects with a total estimated value in excess of \$5.5M, including:

- Completed the Central Corridor Bicycle and Pedestrian Safety Improvements
- Completed the Community Development Block Grant ADA/Sidewalk Improvements
- Completed the Lincoln Park Outdoor Fitness Court
- Completed the Westlake Park Outdoor Fitness Court Project
- Completed the 2020-21 Serramonte Slurry Seal and Daly City Crosswalk Enhancement Project
- Completed the 2020-21 Street Resurfacing Project

Began planning and project design of approximately 11 major Capital Improvement Program Projects with a total estimated value in excess of \$22M including:

- City Facilities- Interior Improvements Project
- Serramonte Library Elevator, Energy Efficiency, ADA Upgrades, HVAC & Roof Replacement Project
- Civic Center North Human Resources Tenant Improvements Project
- Civic Center HVAC and Emergency Generator Project
- Doelger Art Center – Roofing & HVAC Replacement Project
- 2023-24 Street Resurfacing Project
- Mussel Rock Upper Disposal Area Pull-Back Project
- John Daly Boulevard/Skyline Boulevard Pedestrian Connection Project
- Northern Cities Smart Corridor Expansion Project

PUBLIC WORKS

ANNUAL BUDGET OUTCOMES (continued)

- Hillside Park Improvements Project
- Westridge Avenue and Westmoor Avenue Intersections Quick Build Project

SIGNIFICANT CHANGES FROM PRIOR BUDGET

The City has been forced to reduce funding for major maintenance and facility rehabilitation projects in the Capital Improvement Program (CIP). The need for these major improvements was highlighted in the comprehensive Facility Condition Assessment Reports and the ADA Self Evaluation and Transition Plan. An inability to invest significantly in the Capital Improvement Program will continue the long-term deterioration of City facilities and infrastructure. This will in turn lead to higher repair and rehabilitation costs in the future as well as outdated and less available facilities for the public's use and enjoyment. In addition, the needs at Mussel Rock have increased substantially requiring more resources in order to remain in compliance with regulatory agencies. Due to retirements and inflation, the Public Works Department had to operate differently to continue to provide service to the public. The following actions were taken in the various Divisions of Public Works:

Administration Division

- Provide more support services to staff on CIP projects.
- Filled the Office Assistant III, the Administration Assistant II, and the Public Works Management Analyst positions.

Engineering Division

- Continued to provide Engineering Division services in-person, while maintaining fully electronic capabilities.
- Conducted plan reviews and permit issuances fully electronically and provided counter services to the public, providing flexibility based on customer needs.
- Filled the Engineer II position.
- Utilized consultants to assist with the project management of CIP projects.

Maintenance Division

- Reinstated the Street Sweeper Operator positions.
- Reorganize and establish 3 Field Supervisor positions and an Assistant Public Works Director position.
- Continue to utilize contractual landscape and tree maintenance services to assist with the maintenance of landscaped areas with the public right-of-way, and City owned trees.

Public Works administration will continue to review alternative service delivery models, including staff reorganizations, increased use of contractual services, and supplemental staffing, in an effort to maintain an acceptable level of service for the Daly City community.

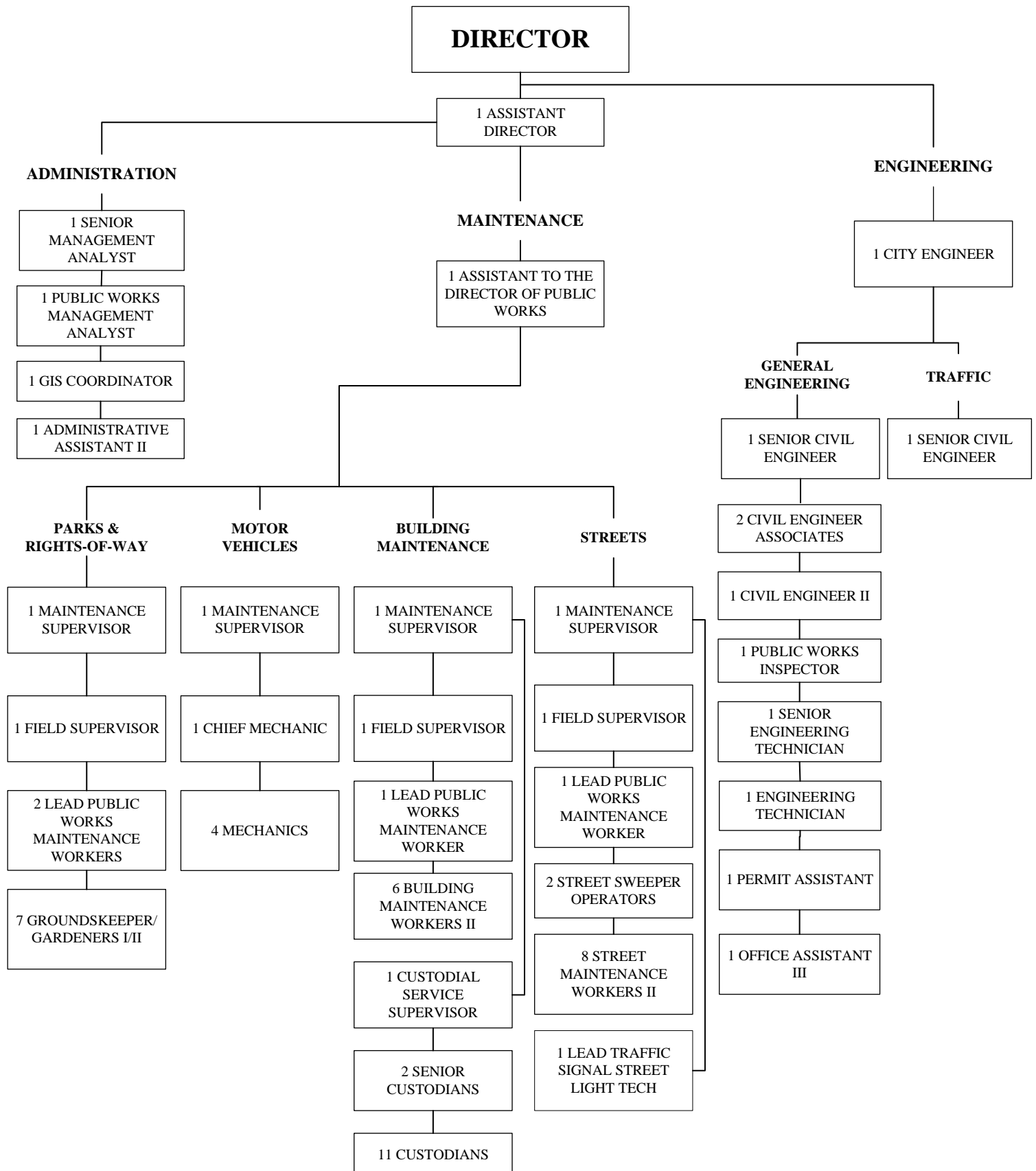
PUBLIC WORKS

PERFORMANCE MEASURES

Measure	Actual 2023	Estimate 2024	Projected 2025
Complete quarterly HVAC preventative maintenance service 80% of the time.	95%	95%	95%
Repair parallel circuit streetlight outages within 3 working days and repair series circuit streetlight outages within 2 working days of PG&E opening the circuit.	75%	70%	70%
Respond and repair traffic signal problems impacting traffic flow or traffic safety within 12 hours.	100%	100%	100%
Complete vehicle repairs per the manufacturer's specifications within the agreed upon time allotted for the repair 90% of the time.	95%	95%	95%
Perform scheduled maintenance per the manufacturer's recommendations on 100% of vehicle fleet covered by CHP BIT Inspection Mandates.	100%	100%	100%
Investigate and respond to pothole complaints within 24 hours of notification. Repair potholes with 24 hours 90% of the time.	100%	95%	95%
Investigate and respond to regulatory and warning sign complaints within 24 hours.	95%	90%	90%
Inspect and clean 2,181 storm drain catch basins before and after the rainy season.	98%	90%	90%
Inspect sidewalk complaints and install warning features or initiate repairs within 24 hours of notice and complete repairs within thirty working days of inspection.	85%	85%	85%
Report trash/debris complaints to Republic Services on the day received and monitor Republic's compliance with duty to remove within 48 hours.	95%	95%	95%



**CITY OF DALY CITY
DEPARTMENT OF PUBLIC WORKS
FISCAL YEAR 2025**



FULL-TIME SALARIED POSITION LISTING

PUBLIC WORKS

Classification	Range	FY 2022	FY 2023	FY 2024	FY 2025
Public Works Admin 01-310-310					
Director of Public Works	M440	0.07	0.07	0.07	0.07
Geographic Info Systems Coordinator	U065	1.00	1.00	1.00	1.00
Public Works Management Analyst	U059	-	1.00	1.00	1.00
Geographic Info Systems Analyst	U058	-	-	-	-
Engineering Technician	X044	0.50	0.50	0.50	0.50
Administrative Assistant II	U045	0.25	0.25	0.25	0.25
		1.82	2.82	2.82	2.82
Engineering 01-312-311					
Director of Public Works	M440	0.21	0.21	0.21	0.21
City Engineer	U112	1.00	1.00	1.00	1.00
Senior Civil Engineer	U095	1.00	1.00	1.00	1.00
Civil Engineering Associate	U076	2.00	2.00	2.00	2.00
Senior Management Analyst	U074	1.00	1.00	1.00	1.00
Civil Engineer II	X062	1.00	1.00	1.00	1.00
Public Works Inspector	X052	1.00	1.00	1.00	1.00
Senior Engineering Technician	X052	1.00	1.00	1.00	1.00
Engineering Technician	X044	0.50	0.50	0.50	0.50
Administrative Assistant II	U045	0.75	0.75	0.75	0.75
Permit Assistant	Z030	1.00	1.00	1.00	1.00
Office Assistant III	Z125	1.00	1.00	1.00	1.00
		11.46	11.46	11.46	11.46
Transportation Traffic Signal & Street Lighting 17-316-353					
Senior Civil Engineer	U095	1.00	1.00	1.00	1.00
Maintenance Supervisor	U080	-	-	0.25	0.25
Public Works Maintenance Supervisor	U067	0.25	0.25	-	-
Lead Traffic Signal/Street Light Technician	X059	1.00	1.00	1.00	1.00
		2.25	2.25	2.25	2.25
Transportation Streets Maintenance 17-314-330					
Director of Public Works	M440	0.20	0.20	0.20	0.20
Assistant Director of Public Works	M359	-	-	-	0.20
Assistant to the Director of Public Works	U113	0.40	0.40	0.40	0.20
Maintenance Supervisor	U080	-	-	0.75	0.75
Public Works Maintenance Supervisor	U067	0.75	0.75	-	-
Public Works Field Supervisor	U053	-	-	-	1.00
Lead Street Maintenance Worker	X044	2.00	2.00	2.00	1.00
Street Sweeper Operator	X041	1.00	1.00	2.00	2.00
Streets Maintenance Worker II	X030	9.00	9.00	8.00	8.00
		13.35	13.35	13.35	13.35
Parks Maintenance 01-317-160					
Director of Public Works	M440	0.10	0.10	0.10	0.10
Assistant Director of Public Works	M359	-	-	-	0.10
Assistant to the Director of Public Works	U113	0.20	0.20	0.20	0.10
Maintenance Supervisor	U080	-	-	1.00	1.00
Public Works Maintenance Supervisor	U067	1.00	1.00	-	-
Public Works Field Supervisor	U053	-	-	-	1.00
Lead Public Works Maintenance Worker	X044	4.00	4.00	3.00	2.00
Groundskeeper/Gardener I/II	X030	6.00	6.00	7.00	7.00
		11.30	11.30	11.30	11.30

PUBLIC WORKS

Classification	Range	FY 2022	FY 2023	FY 2024	FY 2025
Building Maintenance 54-313-110					
Director of Public Works	M440	0.21	0.21	0.21	0.21
Assistant Director of Public Works	M359	-	-	-	0.10
Assistant to the Director of Public Works	U113	0.20	0.20	0.20	0.10
Maintenance Supervisor	U080	-	-	1.00	1.00
Public Works Maintenance Supervisor	U067	1.00	1.00	-	-
Public Works Field Supervisor	U053	-	-	-	1.00
Lead Public Maintenance Worker	X044	2.00	2.00	2.00	1.00
Custodial Services Supervisor	U050	1.00	1.00	1.00	1.00
Building Maintenance Worker II	X132	6.00	6.00	6.00	6.00
Senior Custodian	X029	2.00	2.00	2.00	2.00
Custodian	X025	11.00	11.00	11.00	11.00
		23.41	23.41	23.41	23.41
Motor Vehicles 51-315-450					
Director of Public Works	M440	0.21	0.21	0.21	0.21
Assistant Director of Public Works	M359	-	-	-	0.10
Assistant to the Director of Public Works	U113	0.20	0.20	0.20	0.10
Maintenance Supervisor	U080	-	-	1.00	1.00
Public Works Maintenance Supervisor	U067	1.00	1.00	-	-
Chief Mechanic	X051	1.00	1.00	1.00	1.00
Mechanic	X039	4.00	4.00	4.00	4.00
		6.41	6.41	6.41	6.41
		70.00	71.00	71.00	71.00

HOURLY FULL TIME EQUIVALENT*

	FY 2024	FY 2025
Engineering 01-312-311	1.85	1.92
Parks Maintenance 01-317-160	1.69	1.92
Transportation Streets Maintenance 17-314-330	0.94	1.44
Motor Vehicles 51-315-450	0.25	0.48
Building Maintenance 54-313-110	1.44	1.44
Giammona Pool Maintenance 54-313-118	-	0.10
	6.17	7.30

*Began tracking in FY 2024

CITY OF DALY CITYAnnual Budget
2024-2025**Public Works**

	2021-2022	2022-2023	2023-2024	2024-2025
Revenues	Actual	Actual	Adjusted	Approved
Licenses and Permits	86,152	94,070	-	-
From Other Agencies	451,702	214,377	-	-
Rents and Interest	(301,960)	211,881	28,000	28,000
Charges and Fees	13,738,409	15,923,370	16,152,293	17,456,010
Miscellaneous Revenues	398,726	444,548	106,000	106,000
Operating Transfers In	2,077,583	1,714,652	2,249,507	2,354,760
Total Revenues	<u>\$16,450,612</u>	<u>\$18,602,897</u>	<u>\$18,535,800</u>	<u>\$19,944,770</u>
Expenditures	2021-2022	2022-2023	2023-2024	2024-2025
	Actual	Actual	Adjusted	Approved
Salaries and Benefits	11,441,507	11,828,793	15,292,105	15,094,366
Services and Supplies	4,513,363	5,276,763	6,251,207	6,011,835
Other Charges	534,191	553,055	665,163	727,411
Fixed Charges	2,489,097	3,767,656	4,029,007	4,744,626
Debt Service	57,870	72,898	113,933	79,364
Depreciation	1,001,229	1,132,177	-	707,000
Capital Outlay	817,697	2,422,697	5,916,811	2,964,000
Operating Transfers Out	2,708,259	2,805,286	3,369,936	3,511,409
Total Expenditures	<u>\$23,563,213</u>	<u>\$27,859,324</u>	<u>\$35,638,161</u>	<u>\$33,840,011</u>

CITY OF DALY CITYAnnual Budget
2024-2025

Fund:	GENERAL FUND	01
Department:	PUBLIC WORKS	310
Program:	PUBLIC WORKS ADM	310

	2021-2022	2022-2023	2023-2024	2024-2025
Revenues	Actual	Actual	Adjusted	Approved
From Other Agencies	6,952	77	-	-
Charges and Fees	43,028	104,586	30,000	50,000
Total Revenues	<u>\$ 49,979</u>	<u>\$ 104,663</u>	<u>\$ 30,000</u>	<u>\$ 50,000</u>
Expenditures	2021-2022	2022-2023	2023-2024	2024-2025
	Actual	Actual	Adjusted	Approved
Salaries and Benefits	284,595	324,123	695,849	626,204
Services and Supplies	2,819	3,893	29,320	4,820
Other Charges	1,285	1,407	3,544	8,797
Fixed Charges	141,974	204,125	199,065	230,147
Capital Outlay	-	-	4,500	2,000
Total Expenditures	<u>\$ 430,674</u>	<u>\$ 533,548</u>	<u>\$ 932,278</u>	<u>\$ 871,968</u>

CITY OF DALY CITY	Fund: GENERAL FUND	01
Annual Budget	Department: PUBLIC WORKS	312
2024-2025	Program: ENGINEERING	311

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	2021-2022	2022-2023	2023-2024	2024-2025
Revenues	Actual	Actual	Adjusted	Approved
Licenses and Permits	86,152	93,070	-	-
From Other Agencies	70,976	6,097	-	-
Charges and Fees	2,624,618	2,015,293	1,640,000	2,260,000
Miscellaneous Revenues	1,101	12,664	-	-
Total Revenues	\$ 2,782,847	\$ 2,127,123	\$ 1,640,000	\$ 2,260,000
Expenditures	2021-2022	2022-2023	2023-2024	2024-2025
	Actual	Actual	Adjusted	Approved
Salaries and Benefits	2,018,223	1,689,766	2,634,069	2,454,958
Services and Supplies	253,056	245,631	734,705	250,160
Other Charges	6,517	3,105	(11,481)	(4,192)
Fixed Charges	327,792	367,788	430,832	520,197
Capital Outlay	-	-	1,500	-
Operating Transfers Out	3,608	11,976	-	-
Total Expenditures	\$ 2,609,194	\$ 2,318,264	\$ 3,789,625	\$ 3,221,123

CITY OF DALY CITY	Fund: GENERAL FUND	01
Annual Budget	Department: PUBLIC WORKS	314
2024-2025	Program: STREETS	330

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	2021-2022	2022-2023	2023-2024	2024-2025
Revenues	Actual	Actual	Adjusted	Approved
Total Revenues	\$ -	\$ -	\$ -	\$ -
Expenditures	2021-2022	2022-2023	2023-2024	2024-2025
	Actual	Actual	Adjusted	Approved
Other Charges	-	-	(16,626)	(15,847)
Fixed Charges	-	27,856	-	-
Operating Transfers Out	715,963	812,557	1,203,580	1,316,376
Total Expenditures	\$ 715,963	\$ 840,412	\$ 1,186,954	\$ 1,300,529

CITY OF DALY CITY	Fund: GENERAL FUND	01
Annual Budget	Department: PUBLIC WORKS	316
2024-2025	Program: SIGNALS & LIGHTS	353

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	2021-2022 Actual	2022-2023 Actual	2023-2024 Adjusted	2024-2025 Approved
Revenues				
Total Revenues	\$ -	\$ -	\$ -	\$ -
	2021-2022 Actual	2022-2023 Actual	2023-2024 Adjusted	2024-2025 Approved
Expenditures				
Other Charges	-	-	(26,030)	(26,180)
Operating Transfers Out	878,459	850,150	1,000,928	993,384
Total Expenditures	\$ 878,459	\$ 850,150	\$ 974,897	\$ 967,205

CITY OF DALY CITY	Fund: GENERAL FUND	01
Annual Budget	Department: PUBLIC WORKS	317
2024-2025	Program: PARKS MAINT	160

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	2021-2022 Actual	2022-2023 Actual	2023-2024 Adjusted	2024-2025 Approved
Revenues				
Licenses and Permits	-	1,000	-	-
From Other Agencies	93,713	1,444	-	-
Charges and Fees	25,356	48,636	48,636	51,100
Miscellaneous Revenues	52,166	716	-	-
Total Revenues	\$ 171,234	\$ 51,796	\$ 48,636	\$ 51,100
	2021-2022 Actual	2022-2023 Actual	2023-2024 Adjusted	2024-2025 Approved
Expenditures				
Salaries and Benefits	1,957,917	2,002,166	2,442,926	2,493,812
Services and Supplies	502,353	685,566	811,998	775,550
Other Charges	924	5,449	(23,035)	(21,706)
Fixed Charges	517,310	662,077	694,485	742,400
Total Expenditures	\$ 2,978,503	\$ 3,355,258	\$ 3,926,374	\$ 3,990,056

CITY OF DALY CITY	Fund: GAS TAX	17
Annual Budget	Department: PUBLIC WORKS	314
2024-2025	Program: STREETS	330

	2021-2022	2022-2023	2023-2024	2024-2025
Revenues	Actual	Actual	Adjusted	Approved
From Other Agencies	86,913	10,864	-	-
Charges and Fees	1,053,088	1,055,210	1,063,484	1,076,904
Miscellaneous Revenues	25,707	10,490	3,500	3,500
Operating Transfers In	760,963	857,557	1,248,580	1,361,376
Total Revenues	\$ 1,926,671	\$ 1,934,121	\$ 2,315,564	\$ 2,441,780
Expenditures	2021-2022	2022-2023	2023-2024	2024-2025
	Actual	Actual	Adjusted	Approved
Salaries and Benefits	1,934,086	2,120,086	2,714,640	2,799,967
Services and Supplies	329,337	281,688	440,250	431,000
Other Charges	35,520	37,982	23,024	30,053
Fixed Charges	570,141	995,857	1,085,621	1,167,079
Capital Outlay	15,610	545	6,000	25,000
Operating Transfers Out	321,233	253,068	263,191	273,718
Total Expenditures	\$ 3,205,928	\$ 3,689,225	\$ 4,532,726	\$ 4,726,818

CITY OF DALY CITY	Fund: GAS TAX	17
Annual Budget	Department: PUBLIC WORKS	316
2024-2025	Program: SIGNALS & LIGHTS	353

	2021-2022	2022-2023	2023-2024	2024-2025
Revenues	Actual	Actual	Adjusted	Approved
From Other Agencies	12,375	3,992	-	-
Charges and Fees	73,310	70,269	7,000	7,000
Miscellaneous Revenues	10,708	50,760	7,500	7,500
Operating Transfers In	878,459	854,650	1,000,928	993,384
Total Revenues	\$ 974,852	\$ 979,672	\$ 1,015,428	\$ 1,007,884
Expenditures	2021-2022	2022-2023	2023-2024	2024-2025
	Actual	Actual	Adjusted	Approved
Salaries and Benefits	634,388	644,547	671,904	648,135
Services and Supplies	549,388	644,022	570,350	746,050
Other Charges	288,918	291,992	270,295	275,246
Fixed Charges	93,276	263,094	313,825	323,052
Operating Transfers Out	39,703	40,161	41,767	43,438
Total Expenditures	\$ 1,605,672	\$ 1,883,817	\$ 1,868,142	\$ 2,035,921

CITY OF DALY CITY	Fund:	LINDA VISTA BENEFIT ASSESSM	19
Annual Budget	Department:	PUBLIC WORKS	310
2024-2025	Program:	LINDA VISTA SUB	335

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	2021-2022	2022-2023	2023-2024	2024-2025
Revenues	Actual	Actual	Adjusted	Approved
Rents and Interest	(10,527)	7,232	2,100	2,100
Charges and Fees	26,598	26,596	26,599	26,599
Total Revenues	\$ 16,071	\$ 33,828	\$ 28,699	\$ 28,699
	2021-2022	2022-2023	2023-2024	2024-2025
Expenditures	Actual	Actual	Adjusted	Approved
Services and Supplies	9,962	12,530	12,615	12,615
Other Charges	358	300	250	250
Capital Outlay	1,042	602	2,000	2,000
Total Expenditures	\$ 11,362	\$ 13,432	\$ 14,865	\$ 14,865

CITY OF DALY CITY	Fund:	LINDA VISTA BENEFIT ASSESSM	19
Annual Budget	Department:	PUBLIC WORKS	310
2024-2025	Program:	BAY RIDGE SUBDIV	377

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	2021-2022	2022-2023	2023-2024	2024-2025
Revenues	Actual	Actual	Adjusted	Approved
Rents and Interest	(4,717)	3,234	900	900
Charges and Fees	17,781	17,782	17,781	17,781
Total Revenues	\$ 13,063	\$ 21,017	\$ 18,681	\$ 18,681
	2021-2022	2022-2023	2023-2024	2024-2025
Expenditures	Actual	Actual	Adjusted	Approved
Services and Supplies	6,690	10,166	10,251	12,715
Other Charges	201	201	250	250
Capital Outlay	1,042	602	2,000	2,000
Total Expenditures	\$ 7,933	\$ 10,969	\$ 12,501	\$ 14,965

CITY OF DALY CITY	Fund: MOTOR VEHICLES	51
Annual Budget	Department: PUBLIC WORKS	315
2024-2025	Program: MOTOR VEHICLES	450

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	2021-2022	2022-2023	2023-2024	2024-2025
Revenues	Actual	Actual	Adjusted	Approved
From Other Agencies	34,186	4,343	-	-
Rents and Interest	(203,190)	138,897	-	-
Charges and Fees	4,592,957	4,137,718	4,491,577	4,693,995
Miscellaneous Revenues	303,056	364,997	95,000	95,000
Operating Transfers In	9,661	-	-	-
Total Revenues	\$ 4,736,670	\$ 4,645,956	\$ 4,586,577	\$ 4,788,995
Expenditures	2021-2022	2022-2023	2023-2024	2024-2025
	Actual	Actual	Adjusted	Approved
Salaries and Benefits	1,199,552	1,448,865	1,542,041	1,604,545
Services and Supplies	1,551,274	1,835,278	2,017,402	2,102,350
Other Charges	4,225	6,543	13,450	12,575
Fixed Charges	655,134	971,484	1,030,066	1,464,940
Depreciation	994,156	1,125,105	-	700,000
Operating Transfers Out	92,784	215,828	224,461	233,440
Total Expenditures	\$ 4,497,124	\$ 5,603,102	\$ 4,827,421	\$ 6,117,849

CITY OF DALY CITY	Fund: MOTOR VEHICLES	51
Annual Budget	Department: PUBLIC WORKS	315
2024-2025	Program: MOT VEH REPLACE	453

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	2021-2022	2022-2023	2023-2024	2024-2025
Revenues	Actual	Actual	Adjusted	Approved
Charges and Fees	-	2,542,423	2,651,286	2,765,069
Operating Transfers In	278,500	-	-	-
Total Revenues	\$ 278,500	\$ 2,542,423	\$ 2,651,286	\$ 2,765,069
Expenditures	2021-2022	2022-2023	2023-2024	2024-2025
	Actual	Actual	Adjusted	Approved
Other Charges	-	-	-	-
Capital Outlay*	784,308	2,420,948	5,900,811	2,933,000
Total Expenditures	\$ 784,308	\$ 2,420,948	\$ 5,900,811	\$ 2,933,000

*Expense Contra accounting adjustment excluded.

CITY OF DALY CITY	Fund:	MOTOR VEHICLES	51
Annual Budget	Department:	PUBLIC WORKS	315
2024-2025	Program:	FIRE APP REPLACE	454

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	2021-2022		2022-2023		2023-2024		2024-2025
Revenues	Actual		Actual		Adjusted		Approved
Operating Transfers In	150,000		-		-		-
Total Revenues	\$ 150,000	\$	-	\$	-	\$	-
Expenditures	Actual		Actual		Adjusted		Approved
Other Charges	195,491		200,710		427,271		461,839
Debt Service*	57,870		72,898		113,933		79,364
Capital Outlay	15,695		-		-		-
Operating Transfers Out	519,881		259,941		259,941		259,941
Total Expenditures	\$ 788,937	\$	533,549	\$	801,144	\$	801,144

*Cop Interest, Principal Payment Contra and Principal Payment Contra accounting adjustments excluded

CITY OF DALY CITY	Fund:	BUILDING MAINTENANCE	54
Annual Budget	Department:	PUBLIC WORKS	313
2024-2025	Program:	BLDG MAINTENANCE	110

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	2021-2022		2022-2023		2023-2024		2024-2025
Revenues	Actual		Actual		Adjusted		Approved
From Other Agencies	146,588		187,559		-		-
Rents and Interest	(83,526)		62,518		25,000		25,000
Charges and Fees	5,281,673		5,904,856		6,175,930		6,507,562
Miscellaneous Revenues	5,988		4,921		-		-
Operating Transfers In	-		2,445		-		-
Total Revenues	\$ 5,350,724	\$	6,162,299	\$	6,200,930	\$	6,532,562
Expenditures	Actual		Actual		Adjusted		Approved
Salaries and Benefits	3,411,611		3,587,455		4,587,176		4,453,960
Services and Supplies	1,290,565		1,507,420		1,594,141		1,644,000
Other Charges	753		5,366		4,250		6,325
Fixed Charges	183,472		275,376		275,113		296,810
Depreciation	7,073		7,073		-		7,000
Operating Transfers Out	136,627		361,605		376,069		391,112
Total Expenditures	\$ 5,030,101	\$	5,744,294	\$	6,836,748	\$	6,799,207

<div>CITY OF DALY CITY</div> <div>Annual Budget 2024-2025</div>	Fund:	BUILDING MAINTENANCE	54
	Department:	PUBLIC WORKS	313
	Program:	CHILD CR CTR MNT	116

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	2021-2022 Actual	2022-2023 Actual	2023-2024 Adjusted	2024-2025 Approved
Revenues				
Total Revenues	\$ -	\$ -	\$ -	\$ -
Expenditures				
Salaries and Benefits	878	4,515	-	-
Services and Supplies	17,066	24,319	27,900	30,300
Total Expenditures	\$ 17,944	\$ 28,834	\$ 27,900	\$ 30,300

CITY OF DALY CITY	Fund:	BUILDING MAINTENANCE	54
	Department:	PUBLIC WORKS	313
	Program:	GIAMM POOL MAINT	118
	Annual Budget 2024-2025		

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	2021-2022 Actual	2022-2023 Actual	2023-2024 Adjusted	2024-2025 Approved
Revenues				
Total Revenues	\$ -	\$ -	\$ -	\$ -
Expenditures				
Salaries and Benefits	257	7,270	3,500	12,786
Services and Supplies	854	26,250	2,275	2,275
Total Expenditures	\$ 1,111	\$ 33,520	\$ 5,775	\$ 15,061

RECREATION SERVICES

DEPARTMENT MISSION STATEMENT

Serving our neighborhoods and empowering generations by bringing people together to foster community, lifelong learning, and healthy lifestyles.

CORE SERVICES

Provide Leisure, Lifelong Learning, and Cultural Opportunities Which Promote Play, Healthy Lifestyles, and Community Engagement

Ensure an array of experiences and personal growth opportunities by providing structured and self-directed events, classes, workshops, programs and activities for the residents of Daly City. Create community engagement through social and cultural events that promote diversity, equity and inclusion.

Prevent Loneliness, Provide Nutrition Outlets and Promote the Vibrancy of the Senior and Disabled-Adult Community

Provide wellness and enrichment activities, nutrition programs, and offer engagement opportunities through volunteerism to prevent isolation, encourage social interaction, and promote active lifestyles for adults 50+.

SUPPORT FOR CITY-WIDE PRIORITIES

Community and Civic Support

- Provide information and assistance to all members of the public through a variety of mediums, including timely assistance at the front counter, by phone, email and written correspondence.
- Promote active and healthy lifestyles for all ages.
- Encourage social participation by ensuring respect and inclusion that foster opportunities that can prevent loneliness.
- Provide food resources to our residents of Daly City through a variety of platforms.

Leisure Services

- Provide classes, programs, events, and recreational and competitive sports to reduce social isolation, promote community building, foster participant wellness and leisure-time play.
- Offer programs, volunteer opportunities, and events to facilitate positive relationships and free-time activities for the residents of Daly City.

Public Safety

- Provide recreation programs to facilitate interaction among diverse populations in a positive environment to promote understanding and a sense of community.
- In collaboration with other departments, offer community support in times of emergencies by providing shelter and other resources.

RECREATION SERVICES

ANNUAL BUDGET OUTCOMES

- Provide programs and adjust current offerings to better fit the needs of the residents of Daly City and increase community participation.
- Collaborate with other agencies to provide cost effective workshops, programs and events.
- We will strive to develop new and innovative year-round recreation and leisure offerings for the enjoyment of the residents of Daly City.

SIGNIFICANT CHANGES FROM THE PRIOR BUDGET

- On September 25, 2023, City Council adopted a resolution to reorganize the Department of Library and Recreation Services into two separate departments – the Department of Recreation Services and The Daly City Public Library.
- Staffing changes were made to support Recreation as a stand-alone department, including removal of Director of Library and Recreation, reclassification of the Recreation Services Manager position to Recreation Director and the reclassification of a .75 FTE Administrative Assistant II to 1 FTE Administrative Assistant III.
- Using Measure Q funding, we were able to provide free to low-cost classes and sports/dance activities for Active Adult/Seniors at various locations throughout Daly City.
- With support from the Older American Act (OAA) and San Mateo County funds we have provided opportunities for senior nutrition lunch program at four locations (Doelger Senior Center, Lincoln Park Community Center, Bayshore Community Center and Gellert Park Clubhouse).
- Provided city-wide cultural arts and special events to the Daly City community, serving over 8,000 participants.
- In partnership with the Jefferson Elementary School District and the South San Francisco Unified School District we were able to accommodate more participants in our After school Youth Recreation Program by utilizing Expanded Learning Opportunities Program (ELOP) and After School Education and Safety (ASES) funds.

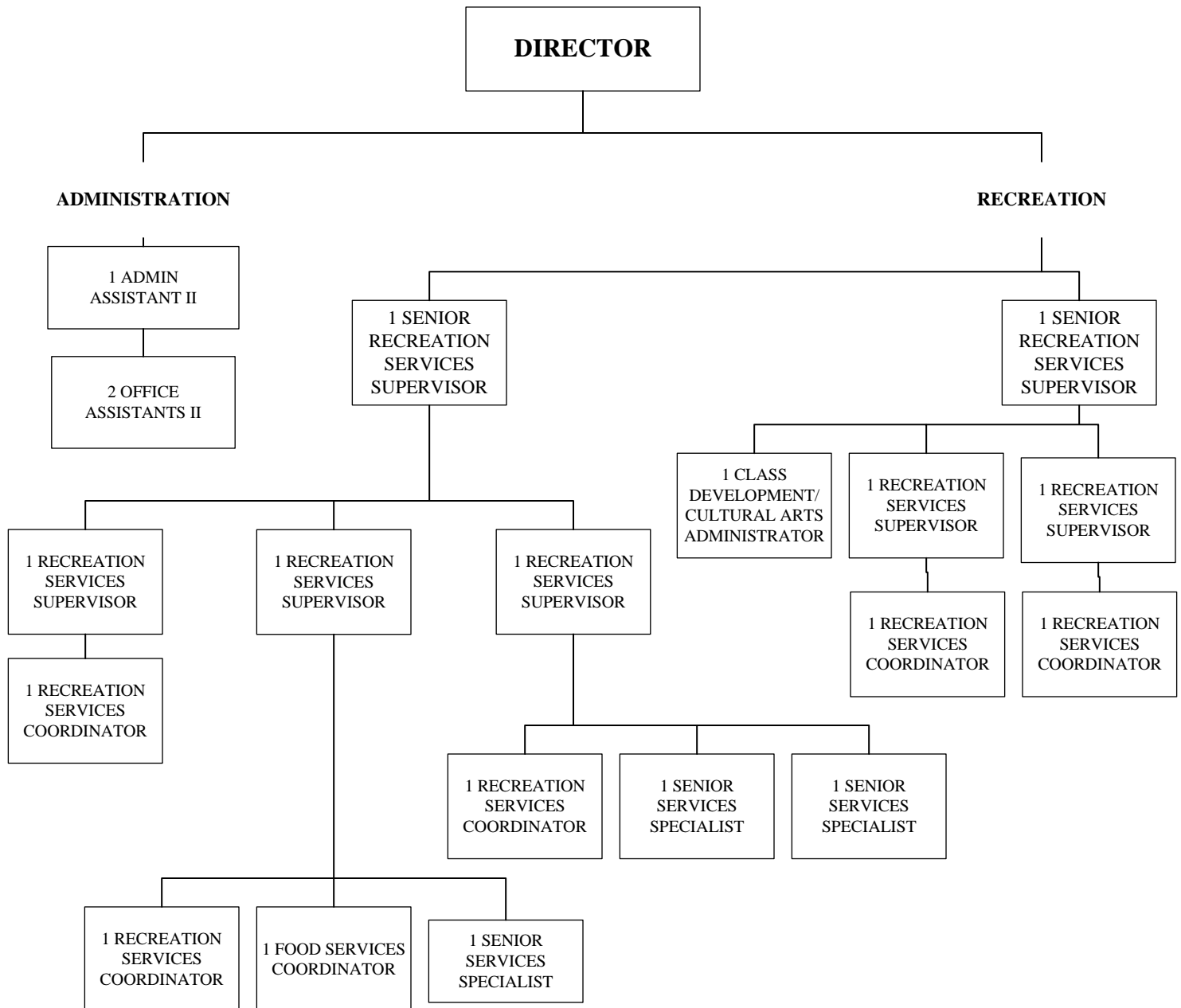
RECREATION SERVICES

PERFORMANCE MEASURES

Measure – Recreation	Actual 2023	Estimate 2024	Projected 2025
Participation, Total # of (5% increase per year):			
Youth Recreation Program	4,053	2,970	3,126
Other Youth and Teen Programs	4,947	4,986	5,248
Active Adult/Seniors Programs	3,669	2,973	3,129
Adults Programs	4,752	4,728	4,976
Cultural Arts and Special Events	9,275	10,225	10,735
Senior Volunteers and Volunteens, Total # of Hours			
Volunteer and Volunteens hours to support programming	26,752	28,089	29,493
Senior Food Support			
Congregate Nutrition Lunch Program (meals served)	46,336	52,500	54,000
Food Pantry (participants)	176	205	215



**CITY OF DALY CITY
RECREATION SERVICES
FISCAL YEAR 2025**



FULL-TIME SALARIED POSITION LISTING

RECREATION SERVICES

Classification	Range	FY 2022	FY2023	FY2024	FY2025
Measure Q Recreation 01-031-026					
Recreation Services Coordinator	X019	2.00	-	-	-
		2.00	-	-	-
Measure Q Recreation 01-131-103					
Recreation Services Coordinator	X019	-	2.00	2.00	2.00
Senior Services Specialist	U016	-	2.00	2.00	2.00
		-	4.00	4.00	4.00
Recreation Serv Admin 01-117-117					
Director of Library & Recreation Services	M428	0.50	0.50	-	-
Director of Recreation Services	M428	-	-	1.00	1.00
Recreation Services Manager	U096	1.00	1.00	-	-
Senior Recreation Services Supervisor	X054	0.20	2.00	2.00	2.00
Class Develop/Cultural Arts Administrator	U039	0.10	-	-	-
Recreation Services Supervisor	X138	0.35	-	-	-
Administrative Assistant III	U045	-	-	1.00	1.00
Administrative Assistant II	U045	0.75	0.75	-	-
Office Assistant II	Z125	2.00	2.00	2.00	2.00
Recreation Services Coordinator	X019	0.10	-	-	-
		5.00	6.25	6.00	6.00
Marketing 01-131-132					
Senior Recreation Services Supervisor	X054	0.20	-	-	-
Recreation Services Supervisor	X138	0.55	0.40	0.40	0.30
Recreation Services Coordinator	X019	-	0.40	0.40	0.40
		0.75	0.80	0.80	0.70
Marketing 01-131-132					
Recreation Services Supervisor	X138	-	-	-	0.20
		-	-	-	0.20
War Memorial Community Center 01-131-135					
Senior Recreation Services Supervisor	X054	0.05	-	-	-
Recreation Services Supervisor	X138	0.45	0.50	0.50	0.50
		0.50	0.50	0.50	0.50
Westlake Community Center 01-131-136					
Senior Recreation Services Supervisor	X054	0.05	-	-	-
Recreation Services Supervisor	X138	0.05	0.25	0.25	0.25
Recreation Services Coordinator	X019	0.50	0.35	0.35	0.30
		0.60	0.60	0.60	0.55
Lincoln Community Center 01-131-137					
Senior Recreation Services Supervisor	X054	0.15	-	-	-
Recreation Services Supervisor	X138	0.25	0.40	0.40	0.40
Recreation Services Coordinator	X019	0.75	0.35	0.35	0.35
		1.15	0.75	0.75	0.75
Gellert Park 01-131-138					
Senior Recreation Services Supervisor	X054	0.05	-	-	-
Recreation Services Supervisor	X138	-	0.20	0.20	0.20
Recreation Services Coordinator	X019	0.40	0.40	0.40	0.40
		0.45	0.60	0.60	0.60
Athletics 01-131-140					
Recreation Services Supervisor	X138	-	0.35	0.35	0.35
Recreation Services Coordinator	X019	-	0.65	0.65	0.65
		-	1.00	1.00	1.00

RECREATION SERVICES

Classification	Range	FY 2022	FY2023	FY2024	FY2025
AYRP 01-131-141					
Senior Recreation Services Supervisor	X054	0.10	-	-	-
Recreation Services Supervisor	X138	0.60	0.40	0.40	0.40
		0.70	0.40	0.40	0.40
SYRP 01-131-142					
Senior Recreation Services Supervisor	X054	0.10	-	-	-
Recreation Services Supervisor	X138	0.50	0.35	0.35	0.20
Recreation Services Coordinator	X019	0.10	0.20	0.20	0.20
		0.70	0.55	0.55	0.40
Youth Baseball 01-131-143 (*)					
Senior Recreation Services Supervisor	X054	0.05	-	-	-
Recreation Services Supervisor	X138	0.10	-	-	-
Recreation Services Coordinator	X019	0.20	-	-	-
		0.35	-	-	-
Youth Basketball 01-131-144 (*)					
Senior Recreation Services Supervisor	X054	0.10	-	-	-
Recreation Services Supervisor	X138	0.15	-	-	-
Recreation Services Coordinator	X019	0.55	-	-	-
		0.80	-	-	-
Summer Sports Camps 01-131-149 (*)					
Senior Recreation Services Supervisor	X054	0.05	-	-	-
Recreation Services Supervisor	X138	0.05	-	-	-
Class Develop/Cultural Arts Administrator	U039	0.05	-	-	-
		0.15	-	-	-
Teen Grants/Events 01-131-151					
Recreation Services Supervisor	X138	0.35	0.30	0.30	0.30
Recreation Services Coordinator	X019	-	0.25	0.25	0.25
		0.35	0.55	0.55	0.55
Aquatics 01-131-152					
Senior Recreation Services Supervisor	X054	0.20	-	-	-
Recreation Services Supervisor	X138	0.90	0.55	0.55	0.55
Recreation Services Coordinator	X019	0.15	-	-	-
		1.25	0.55	0.55	0.55
Facility and Field Rentals 01-131-154					
Senior Recreation Services Supervisor	X054	0.10	-	-	-
Recreation Services Supervisor	X138	0.30	0.30	0.30	0.25
Recreation Services Coordinator	X019	0.20	0.15	0.15	0.15
		0.60	0.45	0.45	0.40
Special Events 01-131-155					
Senior Recreation Services Supervisor	X054	0.10	-	-	-
Recreation Services Supervisor	X138	0.35	0.60	0.60	0.55
Recreation Services Coordinator	X019	0.05	0.25	0.25	0.30
Class Develop/Cultural Arts Administrator	U039	-	0.20	0.20	0.20
		0.50	1.05	1.05	1.05
Contract Classes 01-131-157					
Senior Recreation Services Supervisor	X054	0.15	-	-	-
Class Develop/Cultural Arts Administrator	U039	0.75	0.80	0.80	0.80
		0.90	0.80	0.80	0.80

RECREATION SERVICES

Classification	Range	FY 2022	FY2023	FY2024	FY2025
Senior Adults 01-131-460					
Senior Recreation Services Supervisor	X054	0.20	-	-	-
Recreation Services Supervisor	X138	-	-	-	0.15
Class Develop/Cultural Arts Administrator	U039	0.10	-	-	-
Food Services Coordinator	U035	-	-	1.00	1.00
Senior Services Specialist	U016	-	-	1.00	1.00
Active Adult/Senior Services Supervisor	U037	0.95	1.00	-	-
		1.25	1.00	2.00	2.15
Deli 01-131-461					
Food Service Assistant II	U021	0.05	-	-	-
		0.05	-	-	-
Senior Lunch Program 01-131-463					
Senior Recreation Services Supervisor	X054	0.15	-	-	-
Recreation Services Supervisor	X138	0.05	0.40	0.40	0.40
Active Adult/Senior Services Supervisor	U037	0.05	-	-	-
Food Service Assistant II	U021	0.95	1.00	-	-
		1.20	1.40	0.40	0.40
		19.25	21.25	21.00	21.00

HOURLY FULL TIME EQUIVALENT*

	FY2024	FY2025
Measure Q Recreation 01-131-103	1.39	2.22
Library & Recreation Serv Admin 01-117-117	0.77	0.84
Marketing 01-131-132	1.52	1.78
Bayshore Community Center 01-131-133	3.39	3.39
War Memorial Community Center 01-131-135	2.74	2.74
Westlake Community Center 01-131-136	2.35	2.35
Lincoln Community Center 01-131-137	1.85	1.85
Gellert Park 01-131-138	0.88	0.88
Athletics 01-131-140	0.85	0.85
AYRP 01-131-141	7.31	12.81
SYRP 01-131-142	3.34	5.22
Teen Grants/Events 01-131-151	0.71	0.75
Aquatics 01-131-152	5.46	5.58
Facility and Field Rentals 01-131-154	6.73	6.73
Special Events 01-131-155	0.22	0.22
Senior Adults 01-131-460	1.39	1.39
Deli 01-131-461	0.90	0.90
Senior Lunch Program 01-131-463	4.21	5.13
	46.00	55.63

*Began tracking in FY 2024

CITY OF DALY CITY**Annual Budget
2024-2025****Recreation Services**

	2021-2022	2022-2023	2023-2024	2024-2025
Revenues	Actual	Actual	Adjusted	Approved
From Other Agencies	1,213,426	683,865	645,737	225,000
Rents and Interest	372,070	569,329	604,376	605,176
Charges and Fees	30,204	70,178	197,277	244,891
Program Fees	946,688	1,407,217	1,756,755	1,582,504
Miscellaneous Revenues	40,561	3,350	3,750	2,000
Operating Transfers In	-	366,933	-	-
Total Revenues	<u>\$2,602,948</u>	<u>\$3,100,872</u>	<u>\$3,207,894</u>	<u>\$2,659,571</u>
Expenditures	Actual	Actual	Adjusted	Approved
Salaries and Benefits	4,640,182	5,585,164	6,780,080	7,119,495
Services and Supplies	1,217,950	1,451,911	1,743,116	1,358,265
Other Charges	8,343	8,068	(94,151)	(96,607)
Fixed Charges	2,852,171	3,126,716	3,296,747	3,581,332
Program Costs	187,186	374,748	256,356	216,576
Capital Outlay	158,681	61,174	19,149	22,825
Operating Transfers Out	-	157,939	100,000	-
Total Expenditures	<u>\$9,064,512</u>	<u>\$10,765,719</u>	<u>\$12,101,296</u>	<u>\$12,201,885</u>

CITY OF DALY CITYAnnual Budget
2024-2025Fund: GENERAL FUND
Department: N/A
Program: MEASURE Q - RECR01
031
026

	2021-2022	2022-2023	2023-2024	2024-2025
Revenues	Actual	Actual	Adjusted	Approved
From Other Agencies	17,021	-	-	-
Total Revenues	\$ 17,021	\$ -	\$ -	\$ -
Expenditures	2021-2022	2022-2023	2023-2024	2024-2025
	Actual	Actual	Adjusted	Approved
Salaries and Benefits	241,232	-	-	-
Services and Supplies	97,057	-	-	-
Capital Outlay	157,134	-	-	-
Total Expenditures	\$ 495,423	\$ -	\$ -	\$ -

CITY OF DALY CITYAnnual Budget
2024-2025Fund: GENERAL FUND
Department: RECREATION SERVICES
Program: LIB & REC ADMIN01
117
117

	2021-2022	2022-2023	2023-2024	2024-2025
Revenues	Actual	Actual	Adjusted	Approved
From Other Agencies	170,208	3,658	-	-
Program Fees	2,450	-	-	-
Miscellaneous Revenues	24,469	1,010	1,750	-
Total Revenues	\$ 197,127	\$ 4,668	\$ 1,750	\$ -
Expenditures	2021-2022	2022-2023	2023-2024	2024-2025
	Actual	Actual	Adjusted	Approved
Salaries and Benefits	816,593	1,186,784	1,451,792	1,539,570
Services and Supplies	111,865	156,825	165,264	168,754
Other Charges	8,343	5,997	(3,294)	(3,392)
Fixed Charges	656,396	686,318	747,931	843,895
Program Costs	685	17,378	-	-
Capital Outlay	-	-	4,149	-
Total Expenditures	\$ 1,593,880	\$ 2,053,302	\$ 2,365,841	\$ 2,548,827

CITY OF DALY CITYAnnual Budget
2024-2025

Fund:	GENERAL FUND	01
Department:	RECREATION SERVICES	131
Program:	MEASURE Q	103

	2021-2022		2022-2023		2023-2024		2024-2025
Revenues	Actual		Actual		Adjusted		Approved
From Other Agencies	-		1,126		-		-
Total Revenues	\$ -	\$	1,126	\$	-	\$	-
Expenditures	Actual		Actual		Adjusted		Approved
Salaries and Benefits	-		448,156		612,813		630,447
Services and Supplies	-		126,051		178,886		137,295
Operating Transfers Out	-		-		100,000		-
Total Expenditures	\$ -	\$	574,208	\$	891,699	\$	767,741

CITY OF DALY CITYAnnual Budget
2024-2025

Fund:	GENERAL FUND	01
Department:	RECREATION SERVICES	131
Program:	MARKETING	132

	2021-2022		2022-2023		2023-2024		2024-2025
Revenues	Actual		Actual		Adjusted		Approved
From Other Agencies	22,066		355		-		-
Total Revenues	\$ 22,066	\$	355	\$	-	\$	-
Expenditures	Actual		Actual		Adjusted		Approved
Salaries and Benefits	166,802		185,200		197,521		218,732
Services and Supplies	1,236		5,409		6,144		6,144
Other Charges	-		-		(2,661)		(2,739)
Fixed Charges	5,092		8,524		1,732		2,019
Program Costs	6,488		5,981		6,900		6,500
Total Expenditures	\$ 179,619	\$	205,114	\$	209,636	\$	230,656

CITY OF DALY CITYAnnual Budget
2024-2025

Fund:	GENERAL FUND	01
Department:	RECREATION SERVICES	131
Program:	BAYSHORE C/C	133

	2021-2022	2022-2023	2023-2024	2024-2025
Revenues	Actual	Actual	Adjusted	Approved
Program Fees	-	30,788	9,000	32,060
Operating Transfers In	-	366,933	-	-
Total Revenues	\$ -	\$ 397,721	\$ 9,000	\$ 32,060
Expenditures	2021-2022	2022-2023	2023-2024	2024-2025
	Actual	Actual	Adjusted	Approved
Salaries and Benefits	1,561	156,349	224,398	229,204
Services and Supplies	182,394	61,452	68,611	95,200
Other Charges	-	-	(5,966)	(6,131)
Fixed Charges	430,430	476,951	514,632	552,031
Program Costs	-	19,294	21,175	2,500
Total Expenditures	\$ 614,385	\$ 714,045	\$ 822,850	\$ 872,804

CITY OF DALY CITYAnnual Budget
2024-2025

Fund:	GENERAL FUND	01
Department:	RECREATION SERVICES	131
Program:	WAR MEMORIAL C/C	135

	2021-2022	2022-2023	2023-2024	2024-2025
Revenues	Actual	Actual	Adjusted	Approved
From Other Agencies	3,933	-	-	-
Program Fees	52,030	85,681	85,025	107,560
Total Revenues	\$ 55,963	\$ 85,681	\$ 85,025	\$ 107,560
Expenditures	2021-2022	2022-2023	2023-2024	2024-2025
	Actual	Actual	Adjusted	Approved
Salaries and Benefits	205,778	282,032	220,464	268,399
Services and Supplies	71,601	78,946	61,808	126,124
Other Charges	-	-	(6,038)	(6,332)
Fixed Charges	631,573	703,171	727,168	778,357
Program Costs	1,632	6,909	2,500	2,500
Total Expenditures	\$ 910,585	\$ 1,071,057	\$ 1,005,902	\$ 1,169,049

CITY OF DALY CITYAnnual Budget
2024-2025

Fund:	GENERAL FUND	01
Department:	RECREATION SERVICES	131
Program:	WESTLAKE PARK	136

	2021-2022	2022-2023	2023-2024	2024-2025
Revenues	Actual	Actual	Adjusted	Approved
From Other Agencies	7,949	-	-	-
Program Fees	3,558	19,798	19,488	21,720
Total Revenues	\$ 11,507	\$ 19,798	\$ 19,488	\$ 21,720
Expenditures	2021-2022	2022-2023	2023-2024	2024-2025
	Actual	Actual	Adjusted	Approved
Salaries and Benefits	106,394	126,880	225,700	237,365
Services and Supplies	16,014	21,822	17,108	26,731
Other Charges	-	-	(3,754)	(3,863)
Fixed Charges	410,571	460,504	483,769	512,727
Program Costs	2,113	2,146	2,500	2,500
Total Expenditures	\$ 535,092	\$ 611,352	\$ 725,323	\$ 775,460

CITY OF DALY CITYAnnual Budget
2024-2025

Fund:	GENERAL FUND	01
Department:	RECREATION SERVICES	131
Program:	LINCOLN COMM CTR	137

	2021-2022	2022-2023	2023-2024	2024-2025
Revenues	Actual	Actual	Adjusted	Approved
From Other Agencies	12,186	913	-	-
Program Fees	2,045	9,194	7,260	7,760
Total Revenues	\$ 14,231	\$ 10,107	\$ 7,260	\$ 7,760
Expenditures	2021-2022	2022-2023	2023-2024	2024-2025
	Actual	Actual	Adjusted	Approved
Salaries and Benefits	182,651	223,663	235,848	238,670
Services and Supplies	21,991	19,774	14,135	23,865
Other Charges	-	-	(3,369)	(3,473)
Fixed Charges	133,289	154,676	160,366	178,087
Program Costs	-	1,698	2,500	3,000
Total Expenditures	\$ 337,930	\$ 399,811	\$ 409,481	\$ 440,149

CITY OF DALY CITYAnnual Budget
2024-2025

Fund:	GENERAL FUND	01
Department:	RECREATION SERVICES	131
Program:	GELLERT PARK	138

	2021-2022		2022-2023		2023-2024		2024-2025
Revenues	Actual		Actual		Adjusted		Approved
From Other Agencies	2,908		704		-		-
Total Revenues	\$ 2,908	\$	704	\$	-	\$	-
Expenditures	Actual		Actual		Adjusted		Approved
Salaries and Benefits	64,133		94,464		141,395		143,989
Services and Supplies	11,326		11,532		16,244		21,786
Other Charges	-		-		(1,789)		(1,840)
Fixed Charges	73,093		81,588		78,656		83,529
Program Costs	1,094		2,176		2,500		2,500
Total Expenditures	\$ 149,646	\$	189,760	\$	237,006	\$	249,965

CITY OF DALY CITYAnnual Budget
2024-2025

Fund:	GENERAL FUND	01
Department:	RECREATION SERVICES	131
Program:	ATHLETICS	140

	2021-2022		2022-2023		2023-2024		2024-2025
Revenues	Actual		Actual		Adjusted		Approved
From Other Agencies	-		792		-		-
Program Fees	-		214,560		230,450		239,130
Total Revenues	\$ -	\$	215,352	\$	230,450	\$	239,130
Expenditures	Actual		Actual		Adjusted		Approved
Salaries and Benefits	-		157,238		198,819		203,590
Services and Supplies	13,405		99,468		124,526		114,297
Other Charges	-		-		(5,177)		(5,252)
Program Costs	-		9,032		12,270		13,270
Total Expenditures	\$ 13,405	\$	265,738	\$	330,438	\$	325,905

CITY OF DALY CITYAnnual Budget
2024-2025

Fund:	GENERAL FUND	01
Department:	RECREATION SERVICES	131
Program:	AYRP	141

	2021-2022	2022-2023	2023-2024	2024-2025
Revenues	Actual	Actual	Adjusted	Approved
From Other Agencies	37,487	593	-	-
Charges and Fees	-	-	144,402	144,401
Program Fees	194,889	285,704	679,021	381,369
Total Revenues	\$ 232,377	\$ 286,297	\$ 823,423	\$ 525,770
Expenditures	2021-2022	2022-2023	2023-2024	2024-2025
	Actual	Actual	Adjusted	Approved
Salaries and Benefits	575,201	632,351	888,582	866,794
Services and Supplies	1,865	4,134	59,419	5,072
Other Charges	-	-	(12,012)	(12,373)
Fixed Charges	5,724	8,559	9,736	12,083
Program Costs	33,259	27,863	47,604	47,000
Total Expenditures	\$ 616,049	\$ 672,907	\$ 993,329	\$ 918,576

CITY OF DALY CITYAnnual Budget
2024-2025

Fund:	GENERAL FUND	01
Department:	RECREATION SERVICES	131
Program:	SYRP	142

	2021-2022	2022-2023	2023-2024	2024-2025
Revenues	Actual	Actual	Adjusted	Approved
From Other Agencies	21,662	100,609	-	-
Program Fees	120,196	222,689	215,019	290,814
Total Revenues	\$ 141,858	\$ 323,298	\$ 215,019	\$ 290,814
Expenditures	2021-2022	2022-2023	2023-2024	2024-2025
	Actual	Actual	Adjusted	Approved
Salaries and Benefits	170,046	258,163	287,495	383,829
Services and Supplies	265	57,170	43,035	99
Other Charges	-	-	(6,051)	(6,220)
Fixed Charges	586	898	934	1,373
Program Costs	18,685	44,569	38,700	38,700
Total Expenditures	\$ 189,582	\$ 360,800	\$ 364,113	\$ 417,781

CITY OF DALY CITYAnnual Budget
2024-2025

Fund:	GENERAL FUND	01
Department:	RECREATION SERVICES	131
Program:	YOUTH BASEBALL	143

	2021-2022	2022-2023	2023-2024	2024-2025
Revenues	Actual	Actual	Adjusted	Approved
From Other Agencies	4,248	-	-	-
Program Fees	10,011	-	-	-
Total Revenues	\$ 14,260	\$ -	\$ -	\$ -
Expenditures	2021-2022	2022-2023	2023-2024	2024-2025
	Actual	Actual	Adjusted	Approved
Salaries and Benefits	43,637	-	-	-
Services and Supplies	6,559	-	-	-
Other Charges	-	-	-	-
Program Costs	1,500	-	-	-
Total Expenditures	\$ 51,697	\$ -	\$ -	\$ -

CITY OF DALY CITYAnnual Budget
2024-2025

Fund:	GENERAL FUND	01
Department:	RECREATION SERVICES	131
Program:	YOUTH BASKETBALL	144

	2021-2022	2022-2023	2023-2024	2024-2025
Revenues	Actual	Actual	Adjusted	Approved
From Other Agencies	9,915	-	-	-
Program Fees	40,562	-	-	-
Total Revenues	\$ 50,477	\$ -	\$ -	\$ -
Expenditures	2021-2022	2022-2023	2023-2024	2024-2025
	Actual	Actual	Adjusted	Approved
Salaries and Benefits	118,591	-	-	-
Services and Supplies	17,254	-	-	-
Other Charges	-	-	-	-
Program Costs	1,310	-	-	-
Total Expenditures	\$ 137,154	\$ -	\$ -	\$ -

CITY OF DALY CITYAnnual Budget
2024-2025

Fund:	GENERAL FUND	01
Department:	RECREATION SERVICES	131
Program:	SUMMER SPTS CMPS	149

	2021-2022	2022-2023	2023-2024	2024-2025
Revenues	Actual	Actual	Adjusted	Approved
From Other Agencies	858	-	-	-
Program Fees	84,485	-	-	-
Total Revenues	\$ 85,343	\$ -	\$ -	\$ -
Expenditures	2021-2022	2022-2023	2023-2024	2024-2025
	Actual	Actual	Adjusted	Approved
Salaries and Benefits	26,359	-	-	-
Services and Supplies	23,197	-	-	-
Total Expenditures	\$ 49,555	\$ -	\$ -	\$ -

CITY OF DALY CITYAnnual Budget
2024-2025

Fund:	GENERAL FUND	01
Department:	RECREATION SERVICES	131
Program:	TEEN GRNTS/PRGM	151

	2021-2022	2022-2023	2023-2024	2024-2025
Revenues	Actual	Actual	Adjusted	Approved
From Other Agencies	12,745	10,089	-	-
Program Fees	6,188	5,014	21,800	21,690
Total Revenues	\$ 18,933	\$ 15,103	\$ 21,800	\$ 21,690
Expenditures	2021-2022	2022-2023	2023-2024	2024-2025
	Actual	Actual	Adjusted	Approved
Salaries and Benefits	106,580	104,817	126,497	113,690
Services and Supplies	60	11,420	13,099	9,099
Other Charges	-	-	(1,651)	(1,688)
Fixed Charges	522	800	832	1,223
Program Costs	9,654	6,767	5,850	5,850
Total Expenditures	\$ 116,816	\$ 123,804	\$ 144,627	\$ 128,174

CITY OF DALY CITYAnnual Budget
2024-2025

Fund:	GENERAL FUND	01
Department:	RECREATION SERVICES	131
Program:	AQUATICS	152

	2021-2022	2022-2023	2023-2024	2024-2025
Revenues	Actual	Actual	Adjusted	Approved
From Other Agencies	16,030	1,817	-	-
Program Fees	152,135	286,007	281,746	288,326
Total Revenues	\$ 168,165	\$ 287,825	\$ 281,746	\$ 288,326
Expenditures	2021-2022	2022-2023	2023-2024	2024-2025
	Actual	Actual	Adjusted	Approved
Salaries and Benefits	388,200	334,930	405,946	424,511
Services and Supplies	164,247	87,502	94,646	100,318
Other Charges	-	-	(10,783)	(11,380)
Fixed Charges	73,712	72,846	71,061	72,639
Program Costs	9,199	15,219	15,000	15,000
Total Expenditures	\$ 635,357	\$ 510,497	\$ 575,870	\$ 601,088

CITY OF DALY CITYAnnual Budget
2024-2025

Fund:	GENERAL FUND	01
Department:	RECREATION SERVICES	131
Program:	FAC & FIELD RENT	154

	2021-2022	2022-2023	2023-2024	2024-2025
Revenues	Actual	Actual	Adjusted	Approved
From Other Agencies	163,843	(7,253)	-	-
Rents and Interest	372,070	569,329	604,376	605,176
Program Fees	155,546	119,138	100,000	55,000
Total Revenues	\$ 691,459	\$ 681,215	\$ 704,376	\$ 660,176
Expenditures	2021-2022	2022-2023	2023-2024	2024-2025
	Actual	Actual	Adjusted	Approved
Salaries and Benefits	446,443	457,923	475,510	491,110
Services and Supplies	42,980	55,704	92,173	100,202
Other Charges	-	-	(12,337)	(9,748)
Fixed Charges	5,855	11,049	18,132	19,473
Program Costs	871	845	-	-
Capital Outlay	1,547	34,162	15,000	22,825
Total Expenditures	\$ 497,695	\$ 559,684	\$ 588,479	\$ 623,862

CITY OF DALY CITYAnnual Budget
2024-2025

Fund:	GENERAL FUND	01
Department:	RECREATION SERVICES	131
Program:	SPECIAL EVENTS	155

	2021-2022	2022-2023	2023-2024	2024-2025
Revenues	Actual	Actual	Adjusted	Approved
From Other Agencies	5,925	265	-	-
Program Fees	6,661	15,641	27,925	19,725
Total Revenues	\$ 12,586	\$ 15,906	\$ 27,925	\$ 19,725
Expenditures	2021-2022	2022-2023	2023-2024	2024-2025
	Actual	Actual	Adjusted	Approved
Salaries and Benefits	82,116	155,679	170,176	167,613
Services and Supplies	228	16,405	20,939	23,939
Other Charges	-	-	(1,589)	(1,600)
Program Costs	7,807	12,965	21,700	10,500
Total Expenditures	\$ 90,151	\$ 185,049	\$ 211,226	\$ 200,452

CITY OF DALY CITYAnnual Budget
2024-2025

Fund:	GENERAL FUND	01
Department:	RECREATION SERVICES	131
Program:	CONTRACT CLASSES	157

	2021-2022	2022-2023	2023-2024	2024-2025
Revenues	Actual	Actual	Adjusted	Approved
From Other Agencies	5,506	-	-	-
Program Fees	114,644	110,916	65,721	87,926
Total Revenues	\$ 120,151	\$ 110,916	\$ 65,721	\$ 87,926
Expenditures	2021-2022	2022-2023	2023-2024	2024-2025
	Actual	Actual	Adjusted	Approved
Salaries and Benefits	145,778	126,631	132,000	124,852
Services and Supplies	371	153	144	144
Other Charges	-	-	(1,202)	(1,637)
Program Costs	59,231	88,719	65,675	56,256
Total Expenditures	\$ 205,379	\$ 215,503	\$ 196,617	\$ 179,615

CITY OF DALY CITYAnnual Budget
2024-2025

Fund:	GENERAL FUND	01
Department:	RECREATION SERVICES	131
Program:	DOELGER SR CTR	460

	2021-2022	2022-2023	2023-2024	2024-2025
Revenues	Actual	Actual	Adjusted	Approved
From Other Agencies	7,444	-	-	-
Program Fees	1,287	2,062	14,300	29,424
Miscellaneous Revenues	15,628	2,340	2,000	2,000
Total Revenues	\$ 24,359	\$ 4,402	\$ 16,300	\$ 31,424
Expenditures	2021-2022	2022-2023	2023-2024	2024-2025
	Actual	Actual	Adjusted	Approved
Salaries and Benefits	208,286	163,147	248,536	250,720
Services and Supplies	56,417	52,037	56,180	71,125
Other Charges	-	-	(4,060)	(4,133)
Fixed Charges	425,329	460,832	481,796	523,895
Program Costs	4,927	8,868	8,000	10,500
Total Expenditures	\$ 694,960	\$ 684,883	\$ 790,453	\$ 852,106

CITY OF DALY CITYAnnual Budget
2024-2025

Fund:	GENERAL FUND	01
Department:	RECREATION SERVICES	131
Program:	DELI	461

	2021-2022	2022-2023	2023-2024	2024-2025
Revenues	Actual	Actual	Adjusted	Approved
From Other Agencies	275	-	-	-
Charges and Fees	3,187	18,493	15,000	25,000
Total Revenues	\$ 3,462	\$ 18,493	\$ 15,000	\$ 25,000
Expenditures	2021-2022	2022-2023	2023-2024	2024-2025
	Actual	Actual	Adjusted	Approved
Salaries and Benefits	9,987	20,344	58,012	59,971
Services and Supplies	4,438	15,794	15,000	23,600
Other Charges	-	-	(659)	(815)
Total Expenditures	\$ 14,425	\$ 36,138	\$ 72,353	\$ 82,757

CITY OF DALY CITYAnnual Budget
2024-2025

Fund:	GENERAL FUND	01
Department:	RECREATION SERVICES	131
Program:	SENIOR LUNCH PRO	463

	2021-2022	2022-2023	2023-2024	2024-2025
Revenues	Actual	Actual	Adjusted	Approved
From Other Agencies	490,326	387,063	442,254	225,000
Charges and Fees	27,016	51,685	37,875	75,490
Program Fees	-	25	-	-
Total Revenues	\$ 517,343	\$ 438,773	\$ 480,129	\$ 300,490
Expenditures	2021-2022	2022-2023	2023-2024	2024-2025
	Actual	Actual	Adjusted	Approved
Salaries and Benefits	343,785	419,914	478,575	526,439
Services and Supplies	368,118	323,294	495,754	304,472
Other Charges	-	2,071	(11,760)	(13,992)
Total Expenditures	\$ 711,903	\$ 745,279	\$ 962,569	\$ 816,919

CITY OF DALY CITYAnnual Budget
2024-2025

Fund:	GRANTS	28
Department:	RECREATION SERVICES	131
Program:	ASES - BAYSHORE	178

	2021-2022	2022-2023	2023-2024	2024-2025
Revenues	Actual	Actual	Adjusted	Approved
From Other Agencies	200,890	183,135	203,483	-
Miscellaneous Revenues	465	-	-	-
Total Revenues	\$ 201,355	\$ 183,135	\$ 203,483	\$ -
Expenditures	2021-2022	2022-2023	2023-2024	2024-2025
	Actual	Actual	Adjusted	Approved
Salaries and Benefits	190,031	50,499	-	-
Services and Supplies	5,062	247,021	200,000	-
Program Costs	28,730	104,319	3,483	-
Capital Outlay	-	27,012	-	-
Operating Transfers Out	-	157,939	-	-
Total Expenditures	\$ 223,823	\$ 586,789	\$ 203,483	\$ -

DEPARTMENT OF WATER AND WASTEWATER RESOURCES

DEPARTMENT MISSION STATEMENT

Sustained stewardship of available resources that continues to achieve all public health and regulatory requirements, delivered at a fair price, associated with the production, treatment, and distribution of high-quality drinking water, along with the collection, treatment, re-use, and disposal of wastewater and conveyance of stormwater on behalf of the citizens of Daly City and the North San Mateo County Sanitation District.

CORE SERVICES

Protect Public Health and Safety

Provide safe drinking water to the community and ensure the availability of future supplies. Comply with regulatory mandates associated with the reuse and disposal of wastewater and ensure available capacity for future demands.

Retain Credibility with Our Community, Outside Agencies, and Public Stakeholders

Meet customer service expectations by providing the level of effort we would want a family member to receive. Ensure timely, accurate, and transparent compliance with all regulatory mandated analyses and testing required by federal and state agencies.

Promote Water Use Efficiency

Provide customers achievable opportunities to conserve water through the tiered water rate structure. Provide customers rebates, high efficiency water use devices, and other types of materials that further conservation goals. Through these and other efforts, assist customers in maintaining the lowest per person water usage in the County.

Ensure Regulatory Compliance

Provide timely comments and actively participate in the development of pending water, wastewater, and stormwater regulations. Implement the components of the Sewer System Management Plan on file with the State Water Resources Control Board to manage occurrences of sanitary sewer overflows and maintain operations consistent with the National Pollutant Discharge Elimination System (NPDES) permit on file with the State of California.

Efficient Performance of Operation and Maintenance Activities

Preserve the integrity of the public's infrastructure investment through effective preventative, corrective emergency repairs, and replacement activities supported by a viable Capital Improvement Program. Ensure consistent delivery of high-quality, full- public contact Title 22 tertiary treated recycled water to City facilities and existing golf club contractual obligations.

SUPPORT FOR CITY-WIDE PRIORITIES

Economic Development/Revenue Enhancement

- Continue to develop and support programs to meet future water demands of the community.

DEPARTMENT OF WATER AND WASTEWATER RESOURCES

SUPPORT FOR CITY-WIDE PRIORITIES (*continued*)

- Continue to provide timely and accurate reviews and comments for development projects and inspection assistance.
- Preserve potable water supplies for the community through the production and sale of disinfected full-public contact recycled water for irrigation.

Protect Public Health and Safety

- Continue to produce high quality water that meets the California State Water Resources Control Board Division of Drinking Water Requirements and operate the wastewater plant to produce reusable recycled water and meet the Regional Water Board Permit requirements.

Infrastructure

- Continue to address system-wide maintenance from a proactive preventative standard to lengthen the useful life of pipes, pumps, and other departmental assets.
- Continue refinement of groundwater model toward establishing self-yield of approximately 2 MGD within the groundwater basin and contractual obligations.
- Investigate cost-effective technologies.
- Continue to move forward with the Vista Grande Drainage Basin Improvement Project.

Government Operations

- Continue to submit accurate, thorough, and timely regulatory reports, while maintaining compliance with all permits.
- Continue to proactively negotiate permit terms and conditions associated with wastewater, stormwater, and air regulations.
- Respond to requests for service within sixty minutes of notification.
- Maintain department disaster readiness for response to the City's infrastructure for drinking water and wastewater services.

Community/Civic Support

- Continue to develop, educate, and distribute stormwater, pollution prevention, water conservation and Integrated Pest Management material and information to schools, businesses, contractors, and residents.
- Provide the opportunity for semi-skilled and unskilled youth to gain work experience and trade skills training as part of the Summer Hire Program outreach to local high schools.
- Continue public outreach activities when requested and to provide tours of the wastewater treatment facility, recycled water facility, and Gateway Garden.

DEPARTMENT OF WATER AND WASTEWATER RESOURCES

ANNUAL BUDGET OUTCOMES

- Deliver high-quality drinking water meeting all regulatory mandates set forth by the California State Water Resources Control Board, Division of Drinking Water.
- Meet the discharge requirements into the Pacific Ocean as set forth under the District's NPDES permit in a manner consistent with the public trust and to avoid the imposition of fines and penalties.
- Continue to meet contractual requirements associated with the use of tertiary treated recycled water to preserve the Westside Basin Groundwater Aquifer for potable drinking water supplies.
- Continue delivering tertiary treated recycled water to serve the irrigation needs of the Olympic Club, Lake Merced, San Francisco, Harding Park Golf Club, and City parks and medians.
- Meet the Water Conservation Implementation Plan objectives set forth in partnership with the Bay Area Water Supply and Conservation Agency.
- Increase Public Education and Awareness expectations through the Municipal Regional Stormwater Permit.
- Maintain required and mandated certifications for Operations, Collection, Distribution, Laboratory, and Maintenance personnel.
- Continue proactive preventative maintenance approach on water and wastewater infrastructure to prolong useful life while continuing to meet public health and safety regulatory requirements.
- Continue to responsibly manage the Westside Basin Aquifer in partnership with the City of San Bruno, California Water Service Company, and the San Francisco Public Utilities Commission.
- Provide protection against adverse environmental impacts caused from illicit waste discharge through public education, community awareness, and source control.
- Enforcement consistent with existing sewer use ordinance and expanded requirements established under the Stormwater Municipal Regional Permit.
- Provide certified water and wastewater operators 24-hours per day, 365 days per year, to monitor and coordinate the water and wastewater systems and to stay in compliance with our NPDES permit.
- Provide standby wastewater collection and water distribution operators 24-hours per day, 365 days per year, to respond to emergency repairs to the water and wastewater systems, and other community assistance needs.

DEPARTMENT OF WATER AND WASTEWATER RESOURCES

SIGNIFICANT CHANGES FROM THE PRIOR BUDGET

- Increased laboratory testing and analysis of water quality from regulatory amendments and potential hexavalent chromium 6 monitoring in the drinking water system.
- Continued rate volatility in response to mandated targeted conservation efforts and anticipated fixed cost increase on consumable supplies.
- City Council approved a five-year rate structure with annual 4% adjustments for the Water Fund.
- Implemented a Water Rate Assistance Program to assist low-income water customers.
- Assisted water customers in receiving over \$100,000 in assistance from the Low Income Household Water Assistance Program
- Received \$431,188.50 grant from the State Water Resources Control Board through the Federal American Rescue Plan Act to provide financial relief to customers for unpaid water bill debt accrued during the pandemic.
- Sewer Service Rate Analysis completed and development of a sustainable rate structure for Fiscal Years 2025 to 2029 (pending Sanitation Board approval)
- Increased regulatory compliance mandates associated with the renewal of the Stormwater Regional Permit (MRP), Regional Waterboard NPDES, and Sanitary Sewer Overflow requirements, and Drinking Water compliance standards.
- Development of the Wastewater Treatment Facility Master Plan and implementation of a long-term Capital Improvement Plan.
- Support Established Department Values Statement. Complete the Department objectives and goals utilizing the values of Respect, Teamwork and Collaboration, Leadership, Communication and Engagement, Appreciation, Professional Development, Professionalism, Innovation, and Accountability.
- Develop the new potable drinking water well at Margate Street
- Vista Grande Drainage Basin Improvement Project – Seeking loans from the Clean Water State Revolving Fund and the Water Infrastructure Finance and Innovation Act

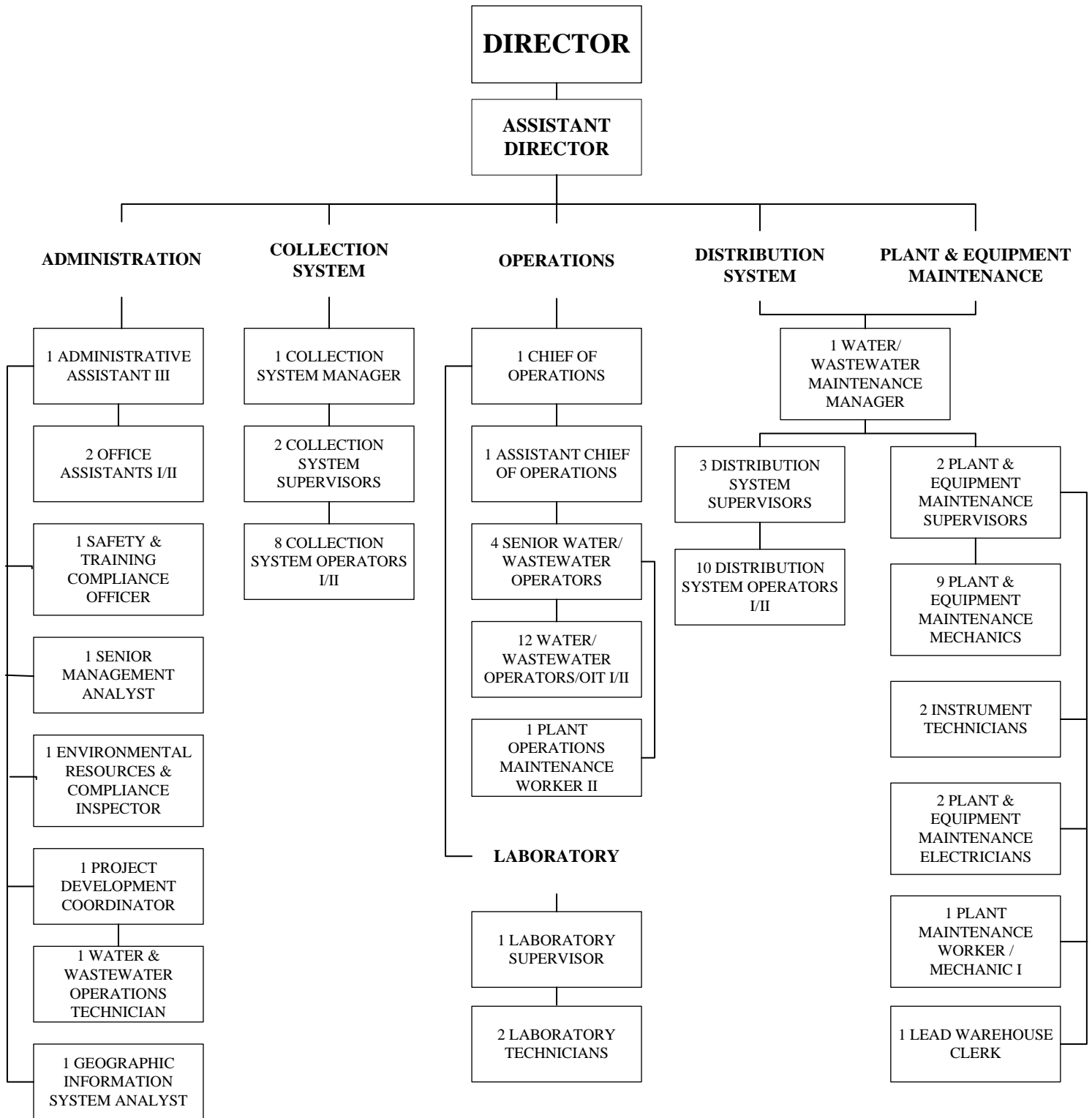
DEPARTMENT OF WATER AND WASTEWATER RESOURCES

PERFORMANCE MEASURES

Measure	Actuals 2023	Estimated 2024	Projected 2025
Complete 95% of work orders generated in the month activated % met/target Total amount	95% 7,000	95% 7,000	95% 7,000
Respond to plan checks, contract specifications, development review within 10 working days 90% of the time % met/target Total documents	95% 400	95% 400	95% 400
BAWSCA Rain barrel rebate program Target Number	100	100	100
Water system coliform samples (26/week) cannot exceed monthly positive detection of five samples. Regulatory limits Total Annual Positive Detections Total samples	< 5/mo. 2 1,300	< 5/mo. 2 1,300	< 5/mo. 2 1,300
95% of standby emergency callouts responded to within sixty minutes of notification. % met/target Number of callouts	95% 100	95% 100	95% 100
90% of all broken water mains are restored to service within eight hours of notification. % met/target Repairs made	95% 100	95% 100	95% 100
80% of the volume from a sanitary sewer overflow is captured and treated before flowing into the receiving waters of the United States. % captured Number of overflows	80% 5	80% 5	80% 5



CITY OF DALY CITY
DEPARTMENT OF WATER & WASTEWATER RESOURCES
FISCAL YEAR 2025



FULL-TIME SALARIED POSITION LISTING

WATER & WASTEWATER RESOURCES

Classification	Range	FY 2022	FY 2023	FY 2024	FY 2025
Water/Wastewater Admin 87-380-370					
Director Water/Wastewater Resources	M440	1.00	1.00	1.00	1.00
Assistant Director of Water/Wastewater Resources	M359	1.00	1.00	1.00	1.00
Senior Management Analyst	U074	1.00	1.00	1.00	1.00
Project Development Coordinator	U065	1.00	1.00	1.00	1.00
Safety & Training Compliance Officer	U065	1.00	1.00	1.00	1.00
Environmental Resources & Compliance Inspector	U071	1.00	1.00	1.00	1.00
Water/Wastewater Operations Technician	P052	1.00	1.00	1.00	1.00
Geographic Information System Analyst	U058	1.00	1.00	1.00	1.00
Administrative Assistant III	U054	0.50	1.00	1.00	1.00
Office Assistant III	Z030	0.50	-	-	-
Office Assistant I/II	Z125	2.00	2.00	2.00	2.00
		11.00	11.00	11.00	11.00
Water Operations 41-381-371					
Water/Wastewater Operator II	W048	5.00	5.00	5.00	5.00
		5.00	5.00	5.00	5.00
Wastewater Operations 87-381-372					
Chief of Operations	U103	1.00	1.00	1.00	1.00
Assistant Chief of Operations	U085	1.00	1.00	1.00	1.00
Senior Water/Wastewater Operator	W059	4.00	4.00	4.00	4.00
Water/Wastewater Operator II	W048	7.00	7.00	7.00	7.00
Plant Operations Maint Worker II	P030	1.00	1.00	1.00	1.00
		14.00	14.00	14.00	14.00
Plant & Equipment Maintenance 87-383-373					
WWR Maint Manager	U112	-	-	-	0.50
Plant & Equip Maintenance Manager	U097	1.00	1.00	1.00	-
Plant & Equip Maintenance Supervisor	U071	2.00	2.00	2.00	2.00
Instrument Technician	P062	2.00	2.00	2.00	2.00
P & E Maintenance Electrician	P062	2.00	2.00	2.00	2.00
P & E Maintenance Mechanic	P044	9.00	9.00	9.00	9.00
Lead Warehouse Clerk	P038	1.00	1.00	1.00	1.00
Plant Maintenance Worker	P029	1.00	1.00	1.00	1.00
		18.00	18.00	18.00	17.50
Laboratory 87-381-374					
Laboratory Supervisor	U083	1.00	1.00	1.00	1.00
Laboratory Technician	U046	2.00	2.00	2.00	2.00
		3.00	3.00	3.00	3.00
Distribution System 41-382-375					
WWR Maint Manager	U112	-	-	-	0.50
Distribution System Manager	U085	1.00	1.00	1.00	-
Distribution System Field Supervisor	U053	3.00	3.00	3.00	3.00
Distribution System Operator II	P034	10.00	10.00	10.00	10.00
		14.00	14.00	14.00	13.50

WATER & WASTEWATER RESOURCES

Classification	Range	FY 2022	FY 2023	FY 2024	FY 2025
Collection System 87-382-376					
Collection System Manager	U085	1.00	1.00	1.00	1.00
Collection System Field Supervisor	U053	2.00	2.00	2.00	2.00
Collection System Maintenance Worker II	X030	-	-	-	-
Collection System Operator II	P034	8.00	8.00	8.00	8.00
		11.00	11.00	11.00	11.00
		76.00	76.00	76.00	75.00

HOURLY FULL TIME EQUIVALENT*

	FY 2024	FY 2025
Distribution System 41-382-375	0.63	0.46
Water/Wastewater Admin 87-380-370	0.46	0.69
Wastewater Operations 87-381-372	0.92	0.92
Collection System 87-382-376	0.63	0.46
Plant & Equipment Maintenance 87-383-373	0.63	0.46
	3.27	2.99

*Began tracking in FY 2024

CITY OF DALY CITY**Annual Budget
2024-2025****Water & Wastewater Resources**

	2021-2022	2022-2023	2023-2024	2024-2025
Revenues	Actual	Actual	Adjusted	Approved
Taxes	2,415,701	2,620,297	2,542,771	2,890,837
From Other Agencies	449,668	67,089	-	-
Rents and Interest	(1,329,050)	1,038,843	630,000	663,750
Charges and Fees	49,659,258	53,024,155	55,268,546	58,508,973
Miscellaneous Revenues	110,109	188,146	149,000	149,000
Operating Transfers In	1,792,828	3,107,300	3,353,308	3,258,776
Total Revenues	<u>\$53,098,514</u>	<u>\$60,045,830</u>	<u>\$61,943,625</u>	<u>\$65,471,336</u>
Expenditures	2021-2022	2022-2023	2023-2024	2024-2025
	Actual	Actual	Adjusted	Approved
Salaries and Benefits	4,501,290	15,232,807	18,757,226	18,195,560
Services and Supplies	21,079,150	23,065,010	24,153,992	24,922,181
Other Charges	470,030	589,950	(31,062)	(211,345)
Fixed Charges	2,155,908	3,250,822	3,616,440	4,283,514
Debt Service	958,524	934,225	941,678	-
Depreciation	3,649,389	3,543,661	2,900,000	2,500,000
Capital Outlay	644,705	554,578	939,047	824,000
Operating Transfers Out	3,905,070	4,657,091	5,073,956	4,931,250
Total Expenditures	<u>\$37,364,066</u>	<u>\$51,828,143</u>	<u>\$56,351,277</u>	<u>\$55,445,161</u>

CITY OF DALY CITY	Fund:	WATER UTILITY	41
Annual Budget	Department:	WATER & WASTEWATER RES.	381
2024-2025	Program:	WATER OPERATIONS	371

	2021-2022	2022-2023	2023-2024	2024-2025
Revenues	Actual	Actual	Adjusted	Approved
From Other Agencies	21,701	3,175	-	-
Rents and Interest	(604,731)	473,647	243,750	243,750
Charges and Fees	25,984,982	27,892,142	28,743,750	31,000,000
Miscellaneous Revenues	2,683	42,321	30,000	30,000
Total Revenues	\$ 25,404,635	\$ 28,411,285	\$ 29,017,500	\$ 31,273,750
Expenditures	2021-2022	2022-2023	2023-2024	2024-2025
	Actual	Actual	Adjusted	Approved
Salaries and Benefits	313,006	1,149,629	1,350,961	1,277,161
Services and Supplies	9,358,900	9,499,674	10,779,263	11,488,970
Other Charges	198,369	211,200	(135,235)	(115,651)
Fixed Charges	169,269	357,109	326,985	426,408
Debt Service*	673,462	649,258	652,800	-
Depreciation	1,215,449	1,218,804	-	-
Capital Outlay	254,467	227,886	473,878	400,000
Operating Transfers Out	2,108,674	3,326,006	3,580,763	3,495,328
Total Expenditures	\$ 14,291,597	\$ 16,639,566	\$ 17,029,414	\$ 16,972,217

*Principal Payment Contra accounting adjustment excluded.

CITY OF DALY CITY	Fund:	WATER UTILITY	41
Annual Budget	Department:	WATER & WASTEWATER RES.	382
2024-2025	Program:	DISTRIBUTION SYS	375

	2021-2022	2022-2023	2023-2024	2024-2025
Revenues	Actual	Actual	Adjusted	Approved
From Other Agencies	81,557	6,337	-	-
Miscellaneous Revenues	14,940	39,782	15,000	15,000
Total Revenues	\$ 96,497	\$ 46,119	\$ 15,000	\$ 15,000
Expenditures	2021-2022	2022-2023	2023-2024	2024-2025
	Actual	Actual	Adjusted	Approved
Salaries and Benefits	784,997	2,874,818	3,022,662	2,932,524
Services and Supplies	205,781	536,653	540,288	519,400
Other Charges	22,566	15,819	8,263	16,204
Fixed Charges	469,005	696,376	741,377	869,491
Capital Outlay	127,737	87,954	228,643	196,000
Operating Transfers Out	280,396	194,441	202,219	210,307
Total Expenditures	\$ 1,890,481	\$ 4,406,060	\$ 4,743,451	\$ 4,743,926

CITY OF DALY CITYAnnual Budget
2024-2025

Fund:	SANITATION DISTRICT	87
Department:	WATER & WASTEWATER RES.	380
Program:	WWR ADMIN	370

	2021-2022	2022-2023	2023-2024	2024-2025
Revenues	Actual	Actual	Adjusted	Approved
From Other Agencies	47,888	3,763	-	-
Miscellaneous Revenues	1,051	-	-	-
Operating Transfers In	825,486	1,553,805	1,615,750	1,646,635
Total Revenues	\$ 874,425	\$ 1,557,568	\$ 1,615,750	\$ 1,646,635
Expenditures	2021-2022	2022-2023	2023-2024	2024-2025
	Actual	Actual	Adjusted	Approved
Salaries and Benefits	566,278	2,154,353	3,158,923	3,415,057
Services and Supplies	42,961	251,463	397,446	94,000
Other Charges	8,522	30,996	10,479	10,359
Fixed Charges	280,805	182,509	344,868	146,920
Operating Transfers Out	156,863	216,636	223,273	232,204
Total Expenditures	\$ 1,055,429	\$ 2,835,958	\$ 4,134,989	\$ 3,898,541

CITY OF DALY CITYAnnual Budget
2024-2025

Fund:	SANITATION DISTRICT	87
Department:	WATER & WASTEWATER RES.	381
Program:	WWR OPERATIONS	372

	2021-2022	2022-2023	2023-2024	2024-2025
Revenues	Actual	Actual	Adjusted	Approved
From Other Agencies	98,012	8,854	-	-
Miscellaneous Revenues	2,240	640	1,000	1,000
Operating Transfers In	77,321	-	-	-
Total Revenues	\$ 177,573	\$ 9,494	\$ 1,000	\$ 1,000
Expenditures	2021-2022	2022-2023	2023-2024	2024-2025
	Actual	Actual	Adjusted	Approved
Salaries and Benefits	1,046,797	3,038,300	3,708,107	3,518,144
Services and Supplies	8,786,864	9,834,828	9,503,634	10,364,181
Other Charges	121,192	231,330	(55,117)	(51,209)
Fixed Charges	444,441	669,126	653,589	956,637
Operating Transfers Out	346,574	251,771	374,342	272,316
Total Expenditures	\$ 10,745,868	\$ 14,025,354	\$ 14,184,555	\$ 15,060,069

CITY OF DALY CITY	Fund:	SANITATION DISTRICT	87
Annual Budget	Department:	WATER & WASTEWATER RES.	381
2024-2025	Program:	LABORATORY	374

	2021-2022	2022-2023	2023-2024	2024-2025
Revenues	Actual	Actual	Adjusted	Approved
From Other Agencies	19,951	3,511	-	-
Operating Transfers In	253,481	463,134	495,151	469,631
Total Revenues	\$ 273,432	\$ 466,645	\$ 495,151	\$ 469,631
	2021-2022	2022-2023	2023-2024	2024-2025
Expenditures	Actual	Actual	Adjusted	Approved
Salaries and Benefits	121,838	659,249	704,531	647,146
Services and Supplies	439,895	492,965	596,447	207,647
Other Charges	4,677	4,527	(6,396)	(6,396)
Fixed Charges	44,294	48,260	58,736	82,336
Operating Transfers Out	40,264	41,430	43,087	44,811
Total Expenditures	\$ 650,969	\$ 1,246,431	\$ 1,396,405	\$ 975,543

CITY OF DALY CITY	Fund:	SANITATION DISTRICT	87
Annual Budget	Department:	WATER & WASTEWATER RES.	382
2024-2025	Program:	COLLECTION SYS	376

	2021-2022	2022-2023	2023-2024	2024-2025
Revenues	Actual	Actual	Adjusted	Approved
From Other Agencies	70,520	3,872	-	-
Miscellaneous Revenues	83,251	84,129	100,000	100,000
Total Revenues	\$ 153,771	\$ 88,002	\$ 100,000	\$ 100,000
	2021-2022	2022-2023	2023-2024	2024-2025
Expenditures	Actual	Actual	Adjusted	Approved
Salaries and Benefits	640,944	1,970,548	2,362,411	2,226,908
Services and Supplies	246,880	396,607	453,163	307,713
Other Charges	10,873	14,031	11,759	19,702
Fixed Charges	482,107	829,664	988,166	1,193,502
Capital Outlay	44,475	36,627	37,000	37,000
Operating Transfers Out	467,550	132,941	138,259	143,789
Total Expenditures	\$ 1,892,829	\$ 3,380,417	\$ 3,990,758	\$ 3,928,614

CITY OF DALY CITYAnnual Budget
2024-2025

Fund:	SANITATION DISTRICT	87
Department:	WATER & WASTEWATER RES.	383
Program:	P&E MAINTENANCE	373

	2021-2022	2022-2023	2023-2024	2024-2025
Revenues	Actual	Actual	Adjusted	Approved
From Other Agencies	110,039	34,764	-	-
Miscellaneous Revenues	5,944	21,275	3,000	3,000
Operating Transfers In	636,540	1,090,361	1,242,408	1,142,510
Total Revenues	\$ 752,523	\$ 1,146,400	\$ 1,245,408	\$ 1,145,510
Expenditures	2021-2022 Actual	2022-2023 Actual	2023-2024 Adjusted	2024-2025 Approved
Salaries and Benefits	1,027,430	3,385,910	4,449,631	4,178,621
Services and Supplies	1,253,907	1,265,615	1,103,907	1,158,645
Other Charges	32,626	7,674	(5,110)	(5,169)
Fixed Charges	262,620	467,642	502,568	608,061
Capital Outlay*	218,026	202,111	199,526	191,000
Operating Transfers Out	291,822	248,449	256,780	267,051
Total Expenditures	\$ 3,086,430	\$ 5,577,400	\$ 6,507,301	\$ 6,398,208

* Expense Contra accounting adjustment excluded.

CITY OF DALY CITYAnnual Budget
2024-2025

Fund:	SANITATION DISTRICT	87
Department:	WATER & WASTEWATER RES.	920
Program:	SANITATION DIST	105

	2021-2022	2022-2023	2023-2024	2024-2025
Revenues	Actual	Actual	Adjusted	Approved
Taxes	2,415,701	2,620,297	2,542,771	2,890,837
From Other Agencies	-	2,813	-	-
Rents and Interest	(724,319)	565,196	386,250	420,000
Charges and Fees	23,674,276	25,132,013	26,524,796	27,508,973
Total Revenues	\$ 25,365,658	\$ 28,320,318	\$ 29,453,817	\$ 30,819,810
Expenditures	2021-2022 Actual	2022-2023 Actual	2023-2024 Adjusted	2024-2025 Approved
Services and Supplies	743,962	787,206	779,845	781,627
Other Charges	71,205	74,375	140,295	(79,185)
Fixed Charges	3,368	136	152	158
Debt Service*	285,062	284,966	288,878	-
Depreciation	2,433,940	2,324,857	2,900,000	2,500,000
Operating Transfers Out	212,927	245,417	255,234	265,443
Total Expenditures	\$ 3,750,464	\$ 3,716,957	\$ 4,364,404	\$ 3,468,043

*Principal Payment Contra accounting adjustment excluded.

NONDEPARTMENTAL

NONDEPARTMENTAL REVENUE/EXPENSE

Nondepartmental revenues and expenditures are those activities not specifically attributable to General Fund departments. Included herein are the City's major tax revenues, such as property tax, sales tax, and utility users' tax. Interfund reimbursements are also included.

Expenditures for retiree benefits, County administration fees, animal control, salary savings factor, as well as a provision for contingency funding, are some major budgeted items. Measure Q funds were budgeted in non-departmental for one fiscal year, but have since been moved to the respective department's budgets.

The responsibility for monitoring and controlling these revenues and expenditures lies with the Office of the City Manager and the Department of Finance and Administrative Services.

PERS BONDS

This program is used to account for the debt service on pension obligation bonds issued by the City in June 2004. Interfund service charges equal to the annual debt service are assessed based on a level percent of payroll. Bonds were issued through the California Statewide Communities Development Authority in the original principal amount of \$36,235,000 to fund the City's accrued actuarial pension liability. The bonds bear interest at rates varying from 2.65 to 5.896 percent, which is substantially below the 7.75 percent interest rate CalPERS would have charged to the City's pension plan in 2004 if the bonds had not been issued. Present value savings to the City was estimated at over \$7 million at the time the bonds were issued. The bond is set to be paid in full at the end of FY 2024.

ASSEMBLY BILL (AB) 1600 PUBLIC FACILITY FEES

AB 1600 Public Facility Fees are revenues derived from developer fees that are restricted to infrastructure expenditures for new development necessitated expansion and enhancements. The three major AB 1600 revenue and expenditure categories consist of General, Storm Drain and Roadway accounts. Revenues from these sources are transferred to the capital projects delineated in the City's AB 1600 fee study as the projects are slated for construction or acquisition.

CIVIC CENTER ENTERPRISE FUND

The Civic Center Enterprise Fund was created in March 1992 to account for the City's acquisition and improvement of commercial properties for use as additional governmental office buildings in the Civic Center Area. Three buildings are presently in the Enterprise Fund, the Child Care Center located at 280 92nd Street, Civic Center South located at 271 - 92nd Street and Civic Center North located at 350 – 90th Street (purchased in 1996). All rentals and other income, expenditures and transfers for capital outlays are shown in this fund.

TRANSFER STATION/SUSTAINABILITY

The City-owned Transfer Station provides for the transfer of refuse from collection vehicles to larger trucks for transport to a final disposal site. Republic Services, the City's franchised solid waste and recycling solutions company leased and operated the Transfer Station. Under Franchise Agreement with Republic Services, the City receives funding towards the Sustainability Program managed by the Office of the City Manager. The goal of the Transfer Station is to oversee an efficient, environmentally safe, and cost-effective means for transferring refuse from the City of Daly City to a final disposal site.

CITY OF DALY CITY**Annual Budget
2024-2025****Nondepartmental**

	2021-2022	2022-2023	2023-2024	2024-2025
Revenues	Actual	Actual	Adjusted	Approved
Taxes	95,921,635	102,995,249	100,883,894	105,234,822
Licenses and Permits	133,168	117,890	170,940	140,940
From Other Agencies	312,097	476,981	10,805,846	3,015,000
Rents and Interest	(1,345,280)	4,566,563	2,818,169	3,277,390
Charges and Fees	6,988,541	6,709,482	12,418,559	2,413,520
Miscellaneous Revenues	1,432,926	1,670,284	230,893	233,735
Operating Transfers In	10,570,491	3,923,849	4,000,528	4,160,753
Total Revenues	<u>\$114,013,579</u>	<u>\$120,460,298</u>	<u>\$131,328,828</u>	<u>\$118,476,160</u>
Expenditures	2021-2022	2022-2023	2023-2024	2024-2025
	Actual	Actual	Adjusted	Approved
Salaries and Benefits	2,803,410	2,828,844	(5,788,910)	(5,778,848)
Services and Supplies	1,205,292	1,236,499	1,494,785	1,398,361
Other Charges	441,147	410,362	648,681	738,146
Fixed Charges	519,954	603,304	631,926	676,846
Debt Service	4,238,826	4,392,135	4,580,002	-
Depreciation	190,694	190,694	190,694	190,694
Operating Transfers Out	8,886,023	6,049,027	27,921,775	4,184,785
Total Expenditures	<u>\$18,285,347</u>	<u>\$15,710,864</u>	<u>\$29,678,954</u>	<u>\$1,409,984</u>

CITY OF DALY CITYAnnual Budget
2024-2025Fund: GENERAL FUND
Department: N/A
Program: NONDEPARTMENTAL01
031
031

	2021-2022	2022-2023	2023-2024	2024-2025
Revenues	Actual	Actual	Adjusted	Approved
Taxes	87,539,022	94,120,359	91,421,394	95,820,163
Licenses and Permits	133,168	117,890	170,940	140,940
From Other Agencies	-	29,584	10,505,846	2,715,000
Rents and Interest	(1,922,311)	2,508,888	1,637,243	2,052,235
Charges and Fees	6	60	850,050	50
Miscellaneous Revenues	1,373,120	290,107	132,736	132,993
Operating Transfers In	4,261,529	3,846,480	4,000,528	4,160,753
Total Revenues	\$ 91,384,533	\$ 100,913,368	\$ 108,718,736	\$ 105,022,134
Expenditures	2021-2022	2022-2023	2023-2024	2024-2025
	Actual	Actual	Adjusted	Approved
Salaries and Benefits	2,803,410	2,828,844	(5,788,910)	(5,778,848)
Services and Supplies	982,876	996,889	1,241,401	1,122,932
Other Charges	441,147	410,362	648,681	738,146
Operating Transfers Out	402,737	1,315,472	7,478,731	2,716,564
Total Expenditures	\$ 4,630,170	\$ 5,551,567	\$ 3,579,903	\$ (1,201,206)

CITY OF DALY CITYAnnual Budget
2024-2025Fund: CITY - LOAN REPAYMENT
Department: N/A
Program: NONDEPARTMENTAL02
031
031

	2021-2022	2022-2023	2023-2024	2024-2025
Revenues	Actual	Actual	Adjusted	Approved
Total Revenues	\$ -	\$ -	\$ -	\$ -
Expenditures	2021-2022	2022-2023	2023-2024	2024-2025
	Actual	Actual	Adjusted	Approved
Operating Transfers Out	1,187,765	1,235,632	1,285,246	1,326,627
Total Expenditures	\$ 1,187,765	\$ 1,235,632	\$ 1,285,246	\$ 1,326,627

<div>CITY OF DALY CITY</div> <div>Annual Budget</div> <div>2024-2025</div>	Fund:	RETIREMENT CONTRIBUTIONS	03
	Department:	N/A	031
	Program:	NONDEPARTMENTAL	031

	2021-2022 Actual	2022-2023 Actual	2023-2024 Adjusted	2024-2025 Approved
Revenues				
Rents and Interest	898	116,713	30,000	-
Charges and Fees	4,758,139	4,901,354	4,580,002	-
Total Revenues	\$ 4,759,037	\$ 5,018,067	\$ 4,610,002	\$ -
	2021-2022 Actual	2022-2023 Actual	2023-2024 Adjusted	2024-2025 Approved
Expenditures				
Services and Supplies	2,500	6,158	6,120	-
Debt Service	4,238,826	4,392,135	4,580,002	-
Operating Transfers Out	-	1,000,000	-	-
Total Expenditures	\$ 4,241,326	\$ 5,398,293	\$ 4,586,122	\$ -

<div>CITY OF DALY CITY</div> <div>Annual Budget</div> <div>2024-2025</div>	Fund:	GAS TAX	17
	Department:	N/A	031
	Program:	NONDEPARTMENTAL	031

	2021-2022 Actual	2022-2023 Actual	2023-2024 Adjusted	2024-2025 Approved
Revenues				
Taxes	4,726,834	4,968,755	5,585,677	5,579,659
From Other Agencies	312,097	447,397	300,000	300,000
Rents and Interest	(258,789)	142,107	70,000	70,000
Charges and Fees	126,849	11,976	-	-
Total Revenues	\$ 4,906,991	\$ 5,570,236	\$ 5,955,677	\$ 5,949,659
	2021-2022 Actual	2022-2023 Actual	2023-2024 Adjusted	2024-2025 Approved
Expenditures				
Services and Supplies	13,336	3,500	6,000	6,300
Operating Transfers Out	6,378,172	77,369	-	-
Total Expenditures	\$ 6,391,508	\$ 80,869	\$ 6,000	\$ 6,300

CITY OF DALY CITY	Fund:	AB 1600 PUBLIC FACILITY FEES	20
	Department:	N/A	031
	Program:	PUB FACILITY FEE	401
	Annual Budget		
2024-2025			

	2021-2022	2022-2023	2023-2024	2024-2025
Revenues	Actual	Actual	Adjusted	Approved
Charges and Fees	292,835	153,917	434,818	434,818
Total Revenues	\$ 292,835	\$ 153,917	\$ 434,818	\$ 434,818
	2021-2022	2022-2023	2023-2024	2024-2025
Expenditures	Actual	Actual	Adjusted	Approved
Operating Transfers Out	25,781	386,103	2,722,992	-
Total Expenditures	\$ 25,781	\$ 386,103	\$ 2,722,992	\$ -

CITY OF DALY CITY	Fund:	AB 1600 PUBLIC FACILITY FEES	20
	Department:	N/A	314
	Program:	PUB FACILITY FEE	401
	Annual Budget		
2024-2025			

	2021-2022	2022-2023	2023-2024	2024-2025
Revenues	Actual	Actual	Adjusted	Approved
Charges and Fees	104,686	44,535	131,905	131,905
Operating Transfers In	484,567	-	-	-
Total Revenues	\$ 589,252	\$ 44,535	\$ 131,905	\$ 131,905
	2021-2022	2022-2023	2023-2024	2024-2025
Expenditures	Actual	Actual	Adjusted	Approved
Operating Transfers Out	417,304	49,986	1,417,265	-
Total Expenditures	\$ 417,304	\$ 49,986	\$ 1,417,265	\$ -

CITY OF DALY CITYAnnual Budget
2024-2025Fund: MEASURE A
Department: N/A
Program: NONDEPARTMENTAL26
031
031

	2021-2022 Actual	2022-2023 Actual	2023-2024 Adjusted	2024-2025 Approved
Revenues				
Taxes	2,514,220	2,722,790	2,683,954	2,655,000
Rents and Interest	(104,821)	162,601	30,000	30,000
Operating Transfers In	5,017,005	18,190	-	-
Total Revenues	\$ 7,426,405	\$ 2,903,581	\$ 2,713,954	\$ 2,685,000
	2021-2022 Actual	2022-2023 Actual	2023-2024 Adjusted	2024-2025 Approved
Expenditures				
Services and Supplies	2,431	2,465	2,600	2,750
Operating Transfers Out	263,308	942,046	11,059,026	-
Total Expenditures	\$ 265,739	\$ 944,511	\$ 11,061,626	\$ 2,750

CITY OF DALY CITYAnnual Budget
2024-2025Fund: MEASURE W
Department: N/A
Program: NONDEPARTMENTAL27
031
031

	2021-2022 Actual	2022-2023 Actual	2023-2024 Adjusted	2024-2025 Approved
Revenues				
Taxes	1,141,559	1,183,345	1,192,869	1,180,000
Rents and Interest	(21,260)	42,341	10,000	10,000
Operating Transfers In	801,561	59,179	-	-
Total Revenues	\$ 1,921,860	\$ 1,284,865	\$ 1,202,869	\$ 1,190,000
	2021-2022 Actual	2022-2023 Actual	2023-2024 Adjusted	2024-2025 Approved
Expenditures				
Services and Supplies	2,431	2,465	2,600	2,750
Operating Transfers Out	14,316	912,749	3,276,179	-
Total Expenditures	\$ 16,747	\$ 915,214	\$ 3,278,779	\$ 2,750

CITY OF DALY CITYAnnual Budget
2024-2025

Fund:	CAPITAL PROJECTS	31
Department:	N/A	031
Program:	NONDEPARTMENTAL	031

	2021-2022	2022-2023	2023-2024	2024-2025
Revenues	Actual	Actual	Adjusted	Approved
Rents and Interest	(336,947)	242,161	75,000	75,000
Charges and Fees	1,591,446	1,483,060	6,301,475	1,721,473
Miscellaneous Revenues	-	1,298,772	-	-
Total Revenues	\$ 1,254,499	\$ 3,023,993	\$ 6,376,475	\$ 1,796,473
Expenditures	2021-2022	2022-2023	2023-2024	2024-2025
	Actual	Actual	Adjusted	Approved
Operating Transfers Out	17,943	-	-	-
Total Expenditures	\$ 17,943	\$ -	\$ -	\$ -

CITY OF DALY CITYAnnual Budget
2024-2025

Fund:	CIVIC CENTER	43
Department:	N/A	031
Program:	NONDEPARTMENTAL	031

	2021-2022	2022-2023	2023-2024	2024-2025
Revenues	Actual	Actual	Adjusted	Approved
Rents and Interest	684,540	753,068	473,617	509,492
Miscellaneous Revenues	54,934	66,243	86,157	88,742
Operating Transfers In	5,829	-	-	-
Total Revenues	\$ 745,303	\$ 819,311	\$ 559,774	\$ 598,234
Expenditures	2021-2022	2022-2023	2023-2024	2024-2025
	Actual	Actual	Adjusted	Approved
Services and Supplies	62,170	88,171	101,157	103,742
Fixed Charges	198,954	233,512	245,246	263,329
Depreciation	52,443	52,443	52,443	52,443
Operating Transfers Out	64,117	15,089	562,029	16,320
Total Expenditures	\$ 377,684	\$ 389,214	\$ 960,875	\$ 435,834

CITY OF DALY CITY	Fund:	CIVIC CENTER	43
Annual Budget	Department:	N/A	031
2024-2025	Program:	350 90TH STREET	035

	2021-2022	2022-2023	2023-2024	2024-2025
Revenues	Actual	Actual	Adjusted	Approved
Rents and Interest	544,277	532,009	428,317	464,587
Miscellaneous Revenues	4,753	15,162	12,000	12,000
Total Revenues	\$ 549,029	\$ 547,172	\$ 440,317	\$ 476,587
	2021-2022	2022-2023	2023-2024	2024-2025
Expenditures	Actual	Actual	Adjusted	Approved
Services and Supplies	139,478	136,790	134,845	159,817
Fixed Charges	267,662	316,599	333,184	357,207
Depreciation	138,251	138,251	138,251	138,251
Total Expenditures	\$ 545,391	\$ 591,640	\$ 606,280	\$ 655,275

CITY OF DALY CITY	Fund:	CIVIC CENTER	43
Annual Budget	Department:	N/A	031
2024-2025	Program:	CHILD CARE CNTR	036

	2021-2022	2022-2023	2023-2024	2024-2025
Revenues	Actual	Actual	Adjusted	Approved
Rents and Interest	69,134	66,674	63,992	66,076
Miscellaneous Revenues	120	-	-	-
Total Revenues	\$ 69,253	\$ 66,674	\$ 63,992	\$ 66,076
	2021-2022	2022-2023	2023-2024	2024-2025
Expenditures	Actual	Actual	Adjusted	Approved
Services and Supplies	72	62	62	71
Fixed Charges	53,338	53,193	53,496	56,310
Total Expenditures	\$ 53,410	\$ 53,255	\$ 53,558	\$ 56,381

CITY OF DALY CITY Annual Budget 2024-2025	Fund:	MUSSEL ROCK TRANSFER STATION	45
	Department:	N/A	030
	Program:	TRANSFER STATION	390

		2021-2022		2022-2023		2023-2024		2024-2025
Revenues		Actual		Actual		Adjusted		Approved
	Charges and Fees	114,580		114,580		120,309		125,274
	Total Revenues	\$ 114,580	\$	114,580	\$	120,309	\$	125,274
		2021-2022		2022-2023		2023-2024		2024-2025
Expenditures		Actual		Actual		Adjusted		Approved
	Operating Transfers Out	114,580		114,580		120,309		125,274
	Total Expenditures	\$ 114,580	\$	114,580	\$	120,309	\$	125,274

CAPITAL IMPROVEMENT PROGRAM

CAPITAL IMPROVEMENT PROGRAM

The City of Daly City Capital Improvement Budget for Fiscal Year (FY) 2025 provides funding for the City's capital projects, such as acquisition of new equipment, repair and renovation of existing facilities, and design work for future projects.

Capital projects are appropriated in the following City funds:

TRANSPORTATION FUND (17)

These projects are categorized into annual programs (i.e., sidewalk repairs and pavement slurry sealing, etc.), pavement rehabilitation projects, traffic control projects (i.e., traffic signal upgrades), and other projects of a congestion management or transportation nature, which includes significant roadway improvements. These projects are largely funded by Gas Tax; Measures A, M, and W funds; and SB-1/RMRA funds, along with various federal transportation and state grants. There is also a portion of the City's Public Facility Fees that is designated for transportation projects to mitigate the impact of new development on the City's transportation system/network. Typically, all these funds are restricted and must be utilized on projects within the public right-of-way.

GENERAL CAPITAL PROJECT FUND (31 & 33)

The General Capital Project funds are the only unrestricted funds and can be used for any City project such as libraries and parks and are generally categorized by the department receiving the upgrades and improvements. Funding for these projects is primarily from the General Fund utilizing one-time funds. Most of these unrestricted funds come from unexpended annual general tax and fee revenue not used for the annual operating budget. Some of these projects can also utilize Public Facility Fees, Solid Waste Franchise Fee and Park-In-Lieu fees if they meet the funding requirements.

WATER UTILITY FUND (41)

Projects in the Water Utility Fund are categorized into annual programs (i.e., fire flow improvements), system improvements/operations (i.e., upgrades and improvements), and master plan projects. These projects are funded through the water utility rates.

SANITATION DISTRICT FUND (87)

Projects in the Sanitation District Fund are categorized into annual programs (i.e., storm and sewer pipe repairs) and system improvements/operations (i.e., upgrades and improvements at the wastewater treatment plant) and are funded by the North San Mateo County Sanitation District through sewer service charges.

Capital Improvement Plan Allocation by Project

PROJECT NAME	BUDGETED FY 2024	APPROVED FY 2025	PROJECTED FY 2026	PROJECTED FY 2027	PROJECTED FY 2028	PROJECTED FY 2029
GENERAL FUND						
Buildings & Facilities						
ADA FACILITY UPGRADE PROJECT (2025-26)	-	1,000,000	-	-	-	-
CHILD CARE CENTER	-	2,465,546	2,465,546	45,723	-	-
CITY FACILITIES - DEFERRED MAINTENANCE	-	125,000	75,000	75,000	75,000	75,000
CIVIC CENTER EAST	50,000	-	-	-	-	-
CIVIC CENTER EMERGENCY GENERATOR REPLACEMENT	-	270,000	-	-	-	-
CIVIC CENTER NORTH TENANT IMPROVEMENTS	1,184,000	-	-	-	-	-
CITY-WIDE FACILITY ACCESS CONTROL SYST	-	-	75,000	50,000	50,000	50,000
DATUM UPGRADE PROJECT	-	-	140,000	-	-	-
FIRE DEPARTMENT FACILITIES MASTER PLAN	100,000	-	-	-	-	-
FIRE STATION 91 DEFERRED MAINTENANCE	60,000	-	-	-	-	-
FIRE STATION 93 APPARATUS BAY ROOF REPLACEMENT	150,000	-	-	-	-	-
FIRE STATION 93 HVAC SYSTEM	200,000	-	-	-	-	-
FIRE STATION AUTOMATIC GATES STATIONS 91, 94, & 95	-	-	150,000	-	-	-
MISSION ST. TRANSIT HUB & BUS SHELTER PAINTING & LED LIGHTING UPGRADE	150,000	-	-	-	-	-
MUSSEL ROCK TRANSFER STATION BUILDING MAINT	-	100,000	-	-	-	-
PARKING LOT IMPROVEMENTS (2025-26)	-	-	355,000	-	-	-
PARKING LOT IMPROVEMENTS (BEYOND 2026)	-	-	175,000	170,000	175,000	600,000
PARKING METER UPGRADING	-	-	500,000	-	-	-
PARKS/FLEET MAINTENANCE ROOF REPLACEMENT	660,000	-	-	-	-	-
PW CORP YARD ADMIN EXTERIOR WALL	-	125,000	-	-	-	-
ST MAINT FACILITY EMERG GENER REPLAC	-	80,000	-	-	-	-
WESTLAKE LIBRARY HVAC AND ROOF REPAIRS	1,750,000	(800,000)	-	-	-	-
WAR MEM CC & JOHN DALY LIB LED LIGHT	-	100,000	-	-	-	-
Subtotal	4,304,000	3,465,546	3,935,546	340,723	300,000	725,000
Parks						
BAYSHORE PARK REHABILITATION	-	650,000	-	-	4,660,000	-
CANTERBURY PARK RENOVATION	-	-	250,000	-	-	-
GELLERT PARK COVERED TRASH ENCLOSURE	-	-	157,500	-	-	-
GILBRECH PARK RENOVATION	-	-	225,000	-	-	-
MISSION HILLS PARK RENOVATION	-	-	-	-	-	1,595,000
NORTHRIDGE PARK RENOVATION	-	-	985,000	-	-	-
PALISADES & NORTHRIDGE PARK FENCE REPLACE	100,000	-	-	-	-	-
WESTLAKE PARK COVERED TRASH ENCLOSURE	-	-	195,000	-	-	-
WESTLAKE PARK MASTER PLAN	80,000	70,000	-	-	-	-
Subtotal	180,000	720,000	1,812,500	-	4,660,000	1,595,000

PROJECT NAME	BUDGETED FY 2024	APPROVED FY 2025	PROJECTED FY 2026	PROJECTED FY 2027	PROJECTED FY 2028	PROJECTED FY 2029
GENERAL FUND						
Mussel Rock						
MUSSEL ROCK LANDFILL DRAINAGE PIPE REPAIR	-	825,000	-	910,000	-	995,000
MUSSEL ROCK LANDFILL GABION WALL REPAIR	-	825,000	-	910,000	-	995,000
MUSSEL ROCK LANDFILL SEAWALL REPAIR/REPLACEMENT	-	-	1,150,000	-	1,255,000	-
MUSSEL ROCK LANDFILL SITE MAINTENANCE	58,250	-	61,500	-	65,750	-
MUSSEL ROCK MISCELLANEOUS WASTE MITIGATION	2,700,000	-	-	10,000,000	-	-
MUSSEL ROCK SITE ROUTINE MONITORING	173,802	178,302	183,052	187,552	193,302	199,052
MUSSEL ROCK TRANSFER STN DECOMMISSIONING	-	-	-	-	-	500,000
Subtotal	2,932,052	1,828,302	1,394,552	12,007,552	1,514,052	2,689,052
TOTAL	7,416,052	6,013,848	7,142,598	12,348,275	6,474,052	5,009,052
TRAFFIC AND TRANSPORTATION FUND						
Stormwater						
MOBILE CCTV STORM DRAIN INSPECTION UNIT	-	75,000	-	-	-	-
STORM DRAIN MASTER PLAN	-	80,000	-	-	-	-
Subtotal	-	155,000	-	-	-	-
Traffic/Transportation						
ADA BARRIER REMOVAL PROJECT (2024-25)	-	152,000	-	-	-	-
ADA BARRIER REMOVAL PROJECT (BEYOND 2027)	-	-	-	162,000	-	172,000
ADA/SIDEWALK IMPROVEMENTS (2022-23)	152,000	-	-	-	-	-
ADA/SIDEWALK IMPROVEMENTS (2024-25)	-	157,000	-	-	-	-
ADA/SIDEWALK IMPROVEMENTS (BEYOND 2026)	-	-	162,000	167,000	172,000	177,000
BAYSHORE AND WOODROW WILSON SAFE ROUTES TO SCHOOL	-	-	-	405,000	2,990,661	-
BAYSHORE STREET SLURRY SEAL	-	-	2,614,000	-	-	-
CLARINADA AVENUE/SR 1 ON/OFF RAMP TRAFFIC SIGNAL	-	-	-	135,000	704,588	-
COOPERATIVE PROJECT DEVELOPMENT	69,000	72,000	75,000	78,000	81,000	85,000
CROCKER/HILLSIDE STREET SLURRY SEAL	-	-	-	-	3,883,000	-
CROSSWALK IMPROVEMENTS	-	190,000	-	200,000	-	205,000
DALY CITY SAFE ROUTES TO SCHOOL	4,000,000	-	-	-	-	-
DAISAKU IKEDA CANYON SITE MAINT	-	500,000	-	-	-	-
GENEVA AVE LANE SIGNS REPLACEMENT	-	-	335,000	-	-	-
JUNIPERO SERRA BLVD/D STREET IMPROVEMENTS	-	-	-	360,000	560,000	-
ORIGINAL DALY CITY/CIVIC CENTER STREET SLURRY SEAL	-	-	-	-	-	3,801,000
RO 256 PALISADES STREETLIGHT CONVERSION	1,310,000	-	-	-	-	-
RO 408 SERRAMONTE STREETLIGHT CONVERSION	-	-	220,000	2,258,000	-	-
RO 450 WESTLAKE STREETLIGHT CONVERSION	-	-	-	-	225,000	2,558,000
RO 460 NORTHRIDGE STREETLIGHT CONVERSION	-	190,000	2,155,000	-	-	-

PROJECT NAME	BUDGETED FY 2024	APPROVED FY 2025	PROJECTED FY 2026	PROJECTED FY 2027	PROJECTED FY 2028	PROJECTED FY 2029
Traffic/Transportation						
SERRAMONTE STREET RESURFACING PROJ	-	1,625,000	-	-	-	-
SERRAMONTE BOULEVARD/SR 1 ON/OFF RAMPS TRAFFIC SIGNAL	-	-	-	135,000	705,984	-
SKYLINE STREET SLURRY SEAL	300,000	882,000	-	-	-	-
ST. FRANCIS HEIGHTS STREET SLURRY SEAL	-	-	-	3,101,000	-	-
STREET RESURFACING (2023-24)	2,742,000	1,292,000	-	-	-	-
STREET RESURFACING (2024-25)	236,000	3,295,000	-	-	-	-
STREET RESURFACING (2025-26)	-	357,000	3,271,000	-	-	-
STREET RESURFACING (2026-27)	-	-	375,000	3,434,000	-	-
STREET RESURFACING (2027-28)	-	-	-	393,000	3,605,000	-
STREET RESURFACING (2028-29)	-	-	-	-	413,000	3,785,000
STREET RESURFACING (BEYOND 2029)	-	-	-	-	-	433,000
TRAFFIC SIGNAL/STREETLIGHT IMPROVEMENTS	-	150,000	160,000	165,000	170,000	175,000
VISION ZERO IMPROVEMENTS	190,000	-	200,000	-	205,000	-
WESTLAKE STREET SLURRY SEAL	-	822,000	-	-	-	-
Subtotal	8,999,000	9,684,000	9,567,000	10,993,000	13,715,233	11,391,000

Total	8,999,000	9,839,000	9,567,000	10,993,000	13,715,233	11,391,000
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WATER FUND

Water						
CITRUS PUMP STATION GENERATOR REPLACEMENT	3,000,000	-	-	-	-	-
CITRUS PUMP STATION REPLACEMENT	-	-	-	2,000,000	-	20,000,000
EQUIPMENT - VEHICLES	50,000	50,000	-	-	-	-
HYDROPNEUMATIC TANK REPLACEMENTS	50,000					
NEW WELL AT RESETVOIR 5B MARGATE	500,000	500,000	2,000,000	2,000,000	-	-
PLANT IMPROVEMENTS	300,000	300,000	250,000	250,000	250,000	250,000
POINTE PACIFIC GENERATOR REPLACEMENT	500,000	-	-	-	-	-
PREASURE REDUCING VALVE REPLACEMENTS	100,000	100,000	100,000	-	-	-
RESERVOIR 3 REHABILITATION	-	450,000	-	-	-	-
RESERVOIR 5B STRUCTURAL REHABILITATION	2,000,000	-	-	-	-	-
RESERVOIR 7 REPLACEMENT	250,000	-	2,000,000	-	-	-
RESERVOIR 8 COATING	150,000	600,000	-	-	-	-
RESERVOIR FENCING	100,000	100,000	-	-	-	-
SCADA SYSTEM UPGRADES	100,000	100,000	-	-	-	-
STREET RESURFACING WATER MAINS (617)	50,000	50,000	100,000	100,000	100,000	100,000
VALE WELL REPLACEMENT	-	-	4,000,000	-	-	-
WATER FACILITY MASTER PLAN	250,000	-	-	-	-	-
WATER MAIN IMRPOVEMENTS	500,000	1,000,000	-	-	-	-
WELL REHABILITATION	150,000	150,000	-	-	-	-
WESTLAKE ELECTRICAL UPGRADE	200,000	-	-	-	-	-
Subtotal	8,250,000	3,400,000	8,450,000	4,350,000	350,000	20,350,000

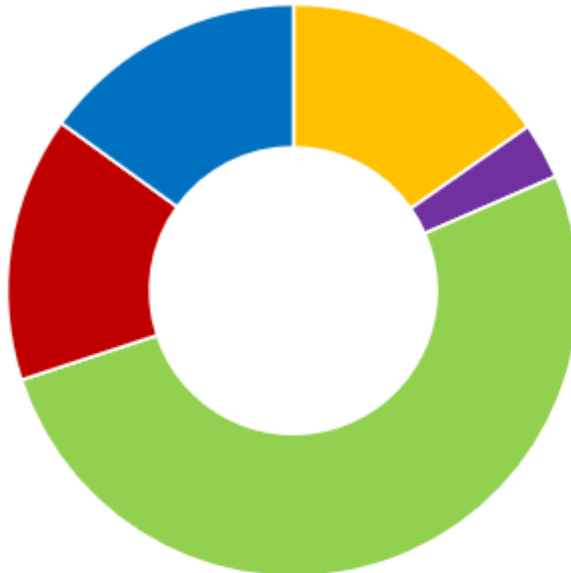
PROJECT NAME	BUDGETED FY 2024	APPROVED FY 2025	PROJECTED FY 2026	PROJECTED FY 2027	PROJECTED FY 2028	PROJECTED FY 2029
Total	8,250,000	3,400,000	8,450,000	4,350,000	350,000	20,350,000
SANITATION FUND						
Sanitation						
2024-25 MRP TRASH CAPTURE	-	70,000	-	-	-	-
DIGESTER 2 CLEANING	-	-	600,000	-	-	-
EMERGENCY PLANT GENERATOR	-	-	-	2,000,000	-	-
I-280 CROSSING SEWER MAIN IMPROVEMENTS - SOUTHGATE TO JUNIPERO SERRA	150,000	1,000,000	-	7,800,000	-	-
HEADWORKS 1 FINE SCREEN REPLACEMENT	-	200,000	1,000,000	-	-	-
PLANT COMPRESSOR REPLACEMENT	-	-	500,000	-	-	-
PLANT ELECTRICAL/INSTRUMENTATION UPGRADE	250,000	250,000	-	-	-	-
PLANT PROCESS IMPROVEMENTS	500,000	500,000	250,000	250,000	250,000	250,000
PLANT STRUCTURE IMPROVEMENTS	350,000	350,000	200,000	200,000	200,000	200,000
SCADA SYSTEM UPGRADES	100,000	-	-	-	-	-
SEWER LIFT STATION REHAB/REPLACEMENT	150,000	400,000	150,000	150,000	150,000	150,000
SEWER MAIN REHABILITATION/IMPROVEMENTS	200,000	200,000	-	-	-	-
SSMP/MASTER PLAN - SYSTEM IMPROVEMENTS	200,000	200,000	2,500,000	2,500,000	2,500,000	2,500,000
STREET RESURFACING SANITATION MAINS	100,000	100,000	100,000	100,000	100,000	100,000
TREATMENT PLANT AIR SCRUBBERS	100,000	100,000	-	-	-	-
VEHICLE UPGRADES	40,000	40,000	40,000	-	-	-
VISTA GRANDE DRAINAGE BASIN IMPROVEMENT PROJECT	-	-	-	-	3,500,000	3,500,000
Subtotal	2,140,000	3,410,000	5,340,000	13,000,000	6,700,000	6,700,000
Total	2,140,000	3,410,000	5,340,000	13,000,000	6,700,000	6,700,000
Total All Funds	26,805,052	22,662,848	30,499,598	40,691,275	27,239,285	43,450,052

CAPITAL IMPROVEMENTS: ONE-YEAR PLAN

Total Capital Requested
\$22,662,848

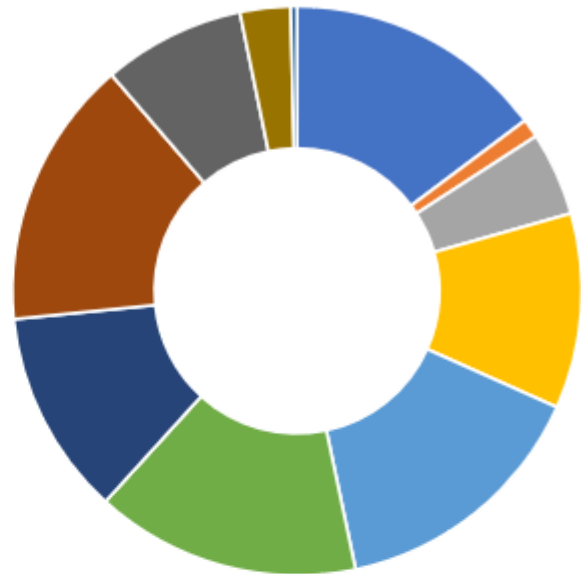
52 Capital Improvement Projects

Total Funding Requested by Department



■ Building Maintenance (15%)	\$3,465,546
■ Parks (3%)	\$720,000
■ Public Works (51%)	\$11,667,302
■ Water Fund (15%)	\$3,400,000
■ Sanitation District (15%)	\$3,410,000

Total Funding Request by Source

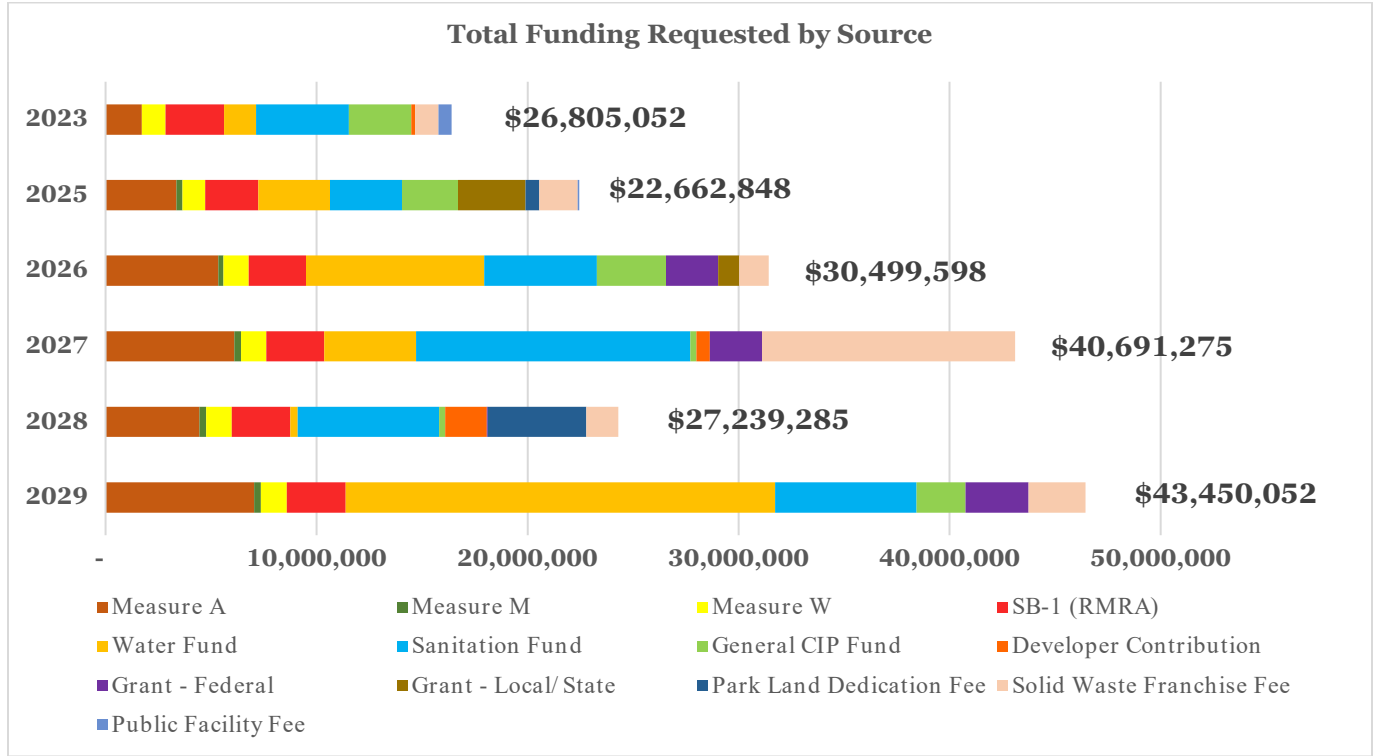
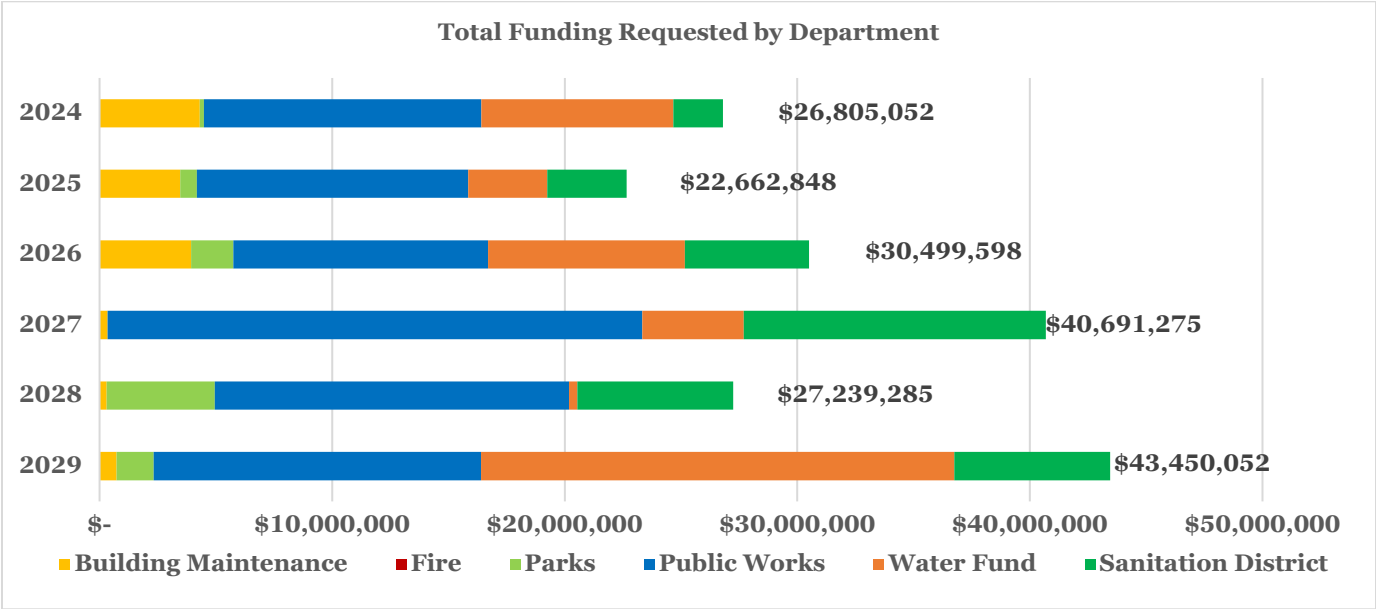


■ Measure A (15%)	\$3,350,000
■ Measure M (1%)	\$243,000
■ Measure W (5%)	\$1,078,000
■ SB-1 RMRA (11%)	\$2,513,000
■ Water Fund (15%)	\$3,400,000
■ Sanitation Fund (15%)	\$3,410,000
■ General CIP Fund (12%)	\$2,645,000
■ Grant - Local/State (15%)	\$3,465,546
■ Solid Waste Franchise Fee (8%)	\$1,828,302
■ Parkland Dedication Fee (3%)	\$650,000
■ Developer Impact Fees- AB1600 (<1%)	\$80,000

CAPITAL IMPROVEMENTS: MULTI-YEAR PLAN

Total Capital Requested
\$191,348,110

112 Capital Improvement Projects



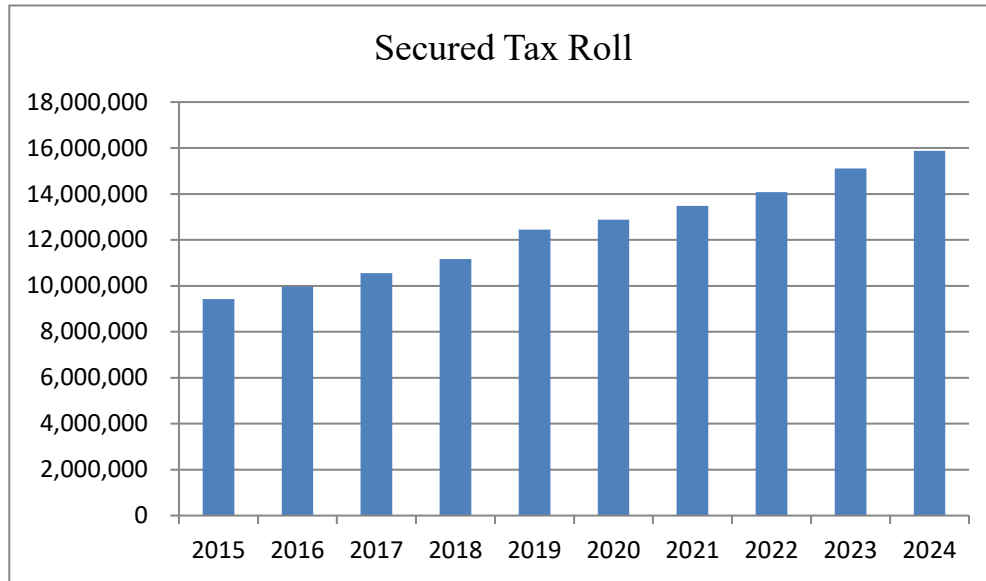
STATISTICS

CITY OF DALY CITY

PROPERTY TAX ASSESSED VALUES

For the Last Ten Fiscal Years

(Dollars in thousands)



Year Ended June 30	Assessed Value
2014	8,951,230
2015	9,426,340
2016	9,962,576
2017	10,556,650
2018	11,167,466
2019	12,442,279
2020	12,878,232
2021	13,483,669
2022	14,077,399
2023	15,108,819
2024	15,879,373

Assessed Value represents "market value" at time of sale to the current property owner, plus an annual adjustment factor not exceeding 2%.

(1) Unaudited

Source: Office of the County Assessor

CITY OF DALY CITY
Principal Property Tax Payers
Ten Year History

Taxpayer	2023-24			2014-15		
	Taxable Assessed Value	Rank	Percentage of Total City Taxable Assessed Value	Taxable Assessed Value	Rank	Percentage of Total City Taxable Assessed Value
Daly City Serramonte Center LLC	510,542,613	1	3.15%	183,596,349	1	1.95%
Westlake Assoc Lessee	288,391,891	2	1.78%	124,351,219	3	1.32%
BP3-SF7 2001 JS Owner LLC	204,452,712	3	1.26%			
Kimco Westlake Lp	181,533,402	4	1.12%	153,372,592	2	1.63%
SMC Coastsides Properties LLC	171,145,800	5	1.05%			
Skyline Heights Llc	98,999,762	6	0.61%			
SP Peninsula Del Rey LLC	72,412,532	7	0.45%			
Public Property Fin Corp CA Lessee	61,650,763	8	0.38%			
EQR Hillside LP	48,182,958	9	0.30%	40,547,473	8	0.43%
Westlake Skyline Plaza LLC	46,517,131	10	0.29%			
DB Real Estate Pacific Plaza P	-			86,443,667	4	0.92%
Century Theaters Inc Lessee	-			60,156,485	5	0.64%
Wasl Daly City Investors V	-			55,000,000	6	0.58%
Seton Medical Center	-			42,327,067	7	0.45%
Serramonte Corp Center LLC	-			40,007,330	9	0.42%
Daly Skyline Assoc LLC				39,641,478	10	0.42%
Subtotal	<u>\$ 1,683,829,564</u>		<u>10.38%</u>	<u>\$ 825,443,660</u>		<u>8.76%</u>

Total Assessed Valuation:

Fiscal Year 2022-2023 \$16,225,028,321

Fiscal Year 2014-15 \$9,426,340,400

Source: San Mateo County Assessor Fiscal Year Combined Tax Rolls
MuniServices, LLC

CITY OF DALY CITY
Principal Employers
Ten Year History

Employer	2023-2024			2014-2015		
	Number of Employees (2)	Rank	Percentage of Total City Employment	Number of Employees (2)	Rank	Percentage of Total City Employment
Seton Medical Center	1,099	1	5.7%	1,326	1	9.6%
City of Daly City	620	2	3.2%	560	3	4.1%
Jefferson Elementary School District	588	3	3.1%	706	2	5.1%
Jefferson Union High School District	571	4	3.0%	500	4	3.6%
Kaiser Permanente (3 Locations)	344	5	1.8%			
GHC of Sunnyvale LLC	312	6	1.6%			
Target Stores - Serramonte	310	7	1.6%	287	8	2.1%
In-N-Out Burger (2 locations)	250	8	1.3%			
St. Francis Convalescent Pavilion	244	9	1.3%	350	7	2.5%
Home Depot	192	10	1.0%			
Genesys Telecommunications Laboratory				500	5	3.6%
Cow Palace				400	6	2.9%
Pacific Gas & Electric				278	9	2.0%
Macy's				265	10	1.9%
Subtotal	4,530		23.6%	5,172		37.5%
Total Daly City Employment	19,177	(2)		13,795	(3)	

Note: (1) Includes both full-time and part-time employees
(2) Based on ABAG projections & census data
(3) Based on 2012 Economic Census- data only updated every five years

Source: City of Daly City Economic and Community Development Department
U.S. Bureau of Census

CITY OF DALY CITY
SCHEDULE OF OUTSTANDING DEBT
AND LEGAL DEBT MARGIN
as of June 30, 2024

<u>Description</u>	<u>Fund</u>	<u>Interest Rate</u>	<u>Original Principal</u>	<u>Balance June 30, 2024</u>	<u>Due FY 24/25</u>
<u>Sanitation District Recycled Water Project</u> <u>State Water Resources Revolving Fund</u> Issued March 1, 2004 Final Maturity Dec 1, 2024	Sanitation District	2.50%	\$ 4,450,128	\$ -	\$ -
<u>Water System Improvement Revenue Refunding Bonds</u> Issued October 16, 2012 Final Maturity June 1, 2024	Water Utility	2.00%	\$ 6,890,000	\$ -	\$ -
<u>Pension Obligation Bonds</u> Issued June 29, 2004 Final Maturity June 1, 2024	PERS Contributions	5.97% (taxable)	\$ 36,235,000	\$ -	\$ -
<u>Lease Fire Apparatus Pumpers</u>	Motor Vehicles	2.67%	\$ 1,483,056	\$ 880,785.94	\$ 211,571.24
<u>Lease Fire Apparatus Pumpers 2022</u>	Motor Vehicles	3.81%	\$ 1,830,457	\$ 1,614,756.96	\$ 244,619.08
<u>Legal Debt Limit (3.75% of Total Assessed Valuation) as of June 30, 2024</u>				\$ 608,438,562	
<u>Outstanding Debt Subject to Limit</u>				\$ -	

CITY OF DALY CITY

MISCELLANEOUS STATISTICAL INFORMATION

As of June 30, 2024

City Type	General Law, founded March 22, 1911
Form of Government	Council - Manager Form
Population	101,471 as of January 1, 2023 per State Department of Finance
Land Area	7.66 Square Miles
Municipal Water System	11 Reservoirs with 23,000,000 Gallons Storage Capacity 6,150,000 Gallons Daily Average Distribution 199 Miles of Mains 23,055 Service Connections
Sanitary Sewer System	1 Treatment Plant 180 Miles of Mains 24,315 Service Connections
Police Protection	1 Station 111 Sworn Officers 32 Patrol Vehicles
Fire Protection	5 Stations 68 Fire Suppression and 4 Fire Prevention Personnel 13 Fire Apparatus 1,505 Fire Hydrants
Assessed Valuation (Secured)	\$16, 225,028,321 as of June 30, 2024
Library and Recreation	4 Library Branches 36,301 Library Card Holders 12 Community Centers & Clubhouses 4 Gymnasiums 18 Parks 7 Tot Lots 10 Tennis Courts 200+ Acres of Parklands 1 Senior Center

City of Daly City
Adjusted Summary of Calculations
Gann Appropriation Limit for 2024-2025

Change in California Per Capita Personal Income	1.0362
Change in Population*	0.9950
Change Factor (1.0362 x 0.9950)	1.0310
1978-79 Base Year Appropriation Limit	\$ 16,955,771
Multiplied by Cumulative Change Factor (8.2274 x 1.0310)	<u>8.4826</u>
2024-2025 Appropriation Limit	<u>\$ 143,828,305</u>

Application of Gann Appropriation Limit
To Fiscal Year 2024-2025

Total Gann Appropriation Limit	\$ 143,828,305
Estimated Proceeds of Taxes	<u>98,216,214</u>
Estimated Proceeds of Taxes Under Limit by	<u>\$ 45,612,091</u>

* The population change for San Mateo County
was used because it was higher than the change for Daly City.
This was done to get higher appropriation limits.
(per recommendation by auditors Maze & Associates)

North San Mateo County Sanitation District
Adjusted Summary of Calculations
Gann Appropriation Limit for 2024-2025

Change in California Per Capita Personal Income	1.0362
Change in Population*	0.9950
Change Factor (1.0362 x 0.9950)	1.0310
1978-79 Base Year Appropriation Limit	\$ 251,694
Multiplied by Cumulative Change Factor (8.2274 x 1.0310)	<u>8.4826</u>
2024-2025 Appropriation Limit	<u>\$ 2,135,009</u>

Application of Gann Appropriation Limit
To Fiscal Year 2024-2025

Total Gann Appropriation Limit	\$ 2,135,009
Estimated Proceeds of Taxes	<u>3,310,837</u>
Estimated Proceeds of Taxes Over Limit by	(1,175,828)
Amount to be used for Capital Expenditures	<u>1,175,828</u>
Net Amount	<u>\$ -</u>

* The population change for San Mateo County was used because it was higher than the change for Daly City. This was done to get higher appropriation limits. (per recommendation by auditors Maze & Associates)

APPENDIX

Glossary

The Annual Budget contains specialized and technical terminology that is unique to public finance and budgeting. To assist the reader of the Annual Budget document in understanding these terms, a budget glossary has been included here.

Abatement: A reduction or elimination of a real or personal property tax, motor vehicle excise, a fee, charge, or special assessment imposed by a governmental unit. Granted only on application of the person seeking the abatement and only by the committing governmental unit.

Accounting System: The total structure of records and procedures that identify record, classify, and report information on the financial position and operations of a government unit or any of its funds, account groups, and organizational components.

Accrued Interest: The amount of interest that has accumulated on the debt since the date of the last interest payment, and on the sale of a bond, the amount accrued up to but not including the date of delivery (settlement date). (see Interest)

Amortization: The gradual repayment of an obligation over time and in accordance with a predetermined payment schedule.

Appropriation: A legal authorization from the community's legislative body to expend money and incur obligations for specific public purposes. An appropriation is usually limited in amount and as to the time within which it may be expended.

Arbitrage: As applied to municipal debt, the investment of tax-exempt bonds or note proceeds in higher yielding, taxable securities. Section 103 of the Internal Revenue Service (IRS) Code restricts this practice and requires (beyond certain limits) that earnings be rebated (paid) to the IRS.

Assessed Valuation: A value that is established for real or personal property for use as a basis for levying taxes.

Audit: An examination of a community's financial systems, procedures, and data by a certified public accountant (independent auditor), and a report on the fairness of financial statements and on local compliance with statutes and regulations. The audit serves as a valuable management tool in evaluating the fiscal performance of a community.

Audit Report: Prepared by an independent auditor, an audit report includes: (a) a statement of the scope of the audit; (b) explanatory comments as to application of auditing procedures; (c) findings and opinions. It is almost always accompanied by a management letter which contains supplementary comments and recommendations.

Available Funds: Balance in the various fund types that represent non-recurring revenue sources. As a matter of sound practice, they are frequently appropriated to meet unforeseen expenses, for capital expenditures or other one-time costs.

Balance Sheet: A financial statement that discloses the assets, liabilities, and fund equity of a specific fund at a specific date.

Base Budget: The number of expenditures necessary to maintain service levels previously authorized by the City Council.

Betterments (Special Assessments): Whenever a specific area of a community receives benefit from a public improvement (e.g., water, sewer, sidewalk, etc.), special property taxes may be assessed to reimburse the governmental entity for all or part of the costs it incurred. Each parcel receiving benefit from the improvement is assessed for its proportionate share of the cost of such improvements. The proportionate share may be paid in full, or the property owner may request that the assessors apportion the betterment over 20 years. Over the life of the betterment, one year's apportionment along with one year's committed interest computed from October 1 to October 1 is added to the tax bill until the betterment has been paid.

Bond: A means to raise money through the issuance of debt. A bond issuer/borrower promises in writing to repay a specified sum of money, alternately referred to as face value, par value or bond principal, to the buyer of the bond on a specified future date (maturity date), together with periodic interest at a specified rate. The term of a bond is always greater than one year. (See Note)

Bond and Interest Record (Bond Register): The permanent and complete record maintained by a treasurer for each bond issue. It shows the amount of interest and principal coming due each date and all other pertinent information concerning the bond issue.

Bonds Authorized and Unissued: Balance of a bond authorization not yet sold. Upon completion or abandonment of a project, any remaining balance of authorized and unissued bonds may not be used for other purposes but must be rescinded by the community's legislative body to be removed from community's books.

Bond Issue: Generally, the sale of a certain number of bonds at one time by a governmental unit.

Bond Rating (Municipal): A credit rating assigned to a municipality to help investors assess the future ability, legal obligation, and willingness of the municipality (bond issuer) to make timely debt service payments. Stated otherwise, a rating helps prospective investors determine the level of risk associated with a given fixed-income investment. Rating agencies, such as Moody's and Standard and Poors, use rating systems, which designate a letter or a combination of letters and numerals where AAA is the highest rating and C1 is a very low rating.

Budget: A plan for allocating resources to support particular services, purposes and functions over a specified period. (See Performance Budget, Program Budget)

Capital Assets: All real and tangible property used in the operation of government, which is not easily converted into cash, and has an initial useful life extending beyond a single financial reporting period. Capital assets include land and land improvements; infrastructure such as roads, bridges, water and sewer lines; easements; buildings and building improvements; vehicles, machinery and equipment. Communities typically define capital assets in terms of a minimum useful life and a minimum initial cost. (See Fixed Assets)

Capital Budget: An appropriation or spending plan that uses borrowing or direct outlay for capital or fixed asset improvements. Among other information, a capital budget should identify the method of financing each recommended expenditure, i.e., tax levy or rates, and identify those items that were not recommended. (See Capital Assets, Fixed Assets)

Cash: Currency, coin, checks, postal and express money orders and bankers' drafts on hand or on deposit with an official or agent designated as custodian of cash and bank deposits.

Cash Management: The process of monitoring the ebb and flow of money in an out of municipal accounts to ensure cash availability to pay bills and to facilitate decisions on the need for short- term borrowing and investment of idle cash.

Certificate of Deposit (CD): A bank deposit evidenced by a negotiable or non-negotiable instrument, which provides on its face that the amount of such deposit plus a specified interest payable to a bearer or to any specified person on a certain specified date, at the expiration of a certain specified time, or upon notice in writing.

Classification of Real Property: Assessors are required to classify all real property according to use into one of four classes: residential, open space, commercial, and industrial. Having classified its real properties, local officials are permitted to determine locally, within limitations established by statute and the Commissioner of Revenue, what percentage of the tax burden is to be borne by each class of real property and by personal property owners.

Collective Bargaining: The process of negotiating workers' wages, hours, benefits, working conditions, etc., between an employer and some or all its employees, who are represented by a recognized labor union. regarding wages, hours and working conditions.

Consumer Price Index: The statistical measure of changes, if any, in the overall price level of consumer goods and services. The index is often called the "cost-of-living index."

Cost-Benefit Analysis: A decision-making tool that allows a comparison of options based on the level of benefit derived and the cost to achieve the benefit from different alternatives.

Debt Burden: The amount of debt carried by an issuer usually expressed as a measure of value (i.e., debt as a percentage of assessed value, debt per capita, etc.). Sometimes debt burden refers to debt service costs as a percentage of the total annual budget.

Debt Service: The City's obligation to pay the principal and interest of bonds and other debt instruments according to a predetermined payment schedule.

Delinquent Taxes: Taxes that remain unpaid on and after the date on which a penalty for nonpayment is assessed.

Department: A major administrative unit of the City which has overall management responsibility for an operation or a group of related operations within a functional area.

Depreciation: The process of matching the cost of an item of property or equipment to the time periods over which it is used. As an example, if a piece of equipment has an estimated useful life of ten years and a purchase price of \$1,000, each year is charged with a \$100 of depreciation over the equipment's ten-year life.

Encumbrance: The commitment of appropriated funds to purchase an item or service. To encumber funds means to set aside or commit funds for future expenditures.

Enterprise Funds: An enterprise fund is a separate accounting and financial reporting mechanism for municipal services for which a fee is charged in exchange for goods or services. It allows a community to demonstrate to the public the portion of total costs of a service that is recovered through user charges and the portion that is subsidized by the tax levy, if any. With an enterprise fund, all costs of service delivery--direct, indirect, and capital costs—are identified. This allows the community to recover total service costs through user fees if it chooses. Enterprise accounting also enables communities to reserve the "surplus" or net assets unrestricted generated by the operation of the enterprise rather than closing it out to the general fund at year-end. Services that may be treated as enterprises include, but are not limited to, water, sewer, hospital, and airport services.

Equalized Valuations (EQVs): The determination of the full and fair cash value of all property in the community that is subject to local taxation.

Estimated Receipts: A term that typically refers to anticipated local revenues often based on the previous year's receipts and represent funding sources necessary to support a community's annual budget. (See Local Receipts)

Exemptions: A discharge, established by statute, from the obligations to pay all or a portion of a property tax. The exemption is available to categories of property or persons upon the timely submission and approval of an application to the assessors. Properties

exempt from taxation include hospitals, schools, houses of worship, and cultural institutions. Persons who may qualify for exemptions include disabled veterans, blind individuals, surviving spouses, and seniors.

Expenditure/Expense: An outlay of money made by municipalities to provide the programs and services within their approved budget.

Fiduciary Funds: Repository of money held by a municipality in a trustee capacity or as an agent for individuals, private organizations, other governmental units, and other funds. These include pension (and other employee benefit) trust funds, investment trust funds, private purpose trust funds, and agency funds.

Fiscal Year: The period designated by the City signifying the beginning and ending period for recording financial transactions. The City of Daly City has specified July 1 to June 30 as its fiscal year.

Fixed Assets: Long-lived, assets such as buildings, equipment and land obtained or controlled because of past transactions or circumstances.

Fixed Costs: Costs that are legally or contractually mandated such as retirement, FICA/Social Security, insurance, debt service costs or interest on loans.

Float: The difference between the bank balance for a local government's account and its book balance at the end of the day. The primary factor creating float is clearing time on checks and deposits. Delays in receiving deposit and withdrawal information also influence float.

Franchise Fee: A fee paid by public service businesses for the exclusive opportunity to provide their service to the citizens of a community, normally requiring use of public property or rights-of-way. Services requiring franchises include electricity, telephone, natural gas, cable television and solid waste disposal.

Full Faith and Credit: A pledge of the general taxing powers for the payment of governmental obligations. Bonds carrying such pledges are usually referred to as general obligation or full faith and credit bonds.

Fund: A set of self-balancing accounts that records all financial transactions for a specific activity or government function. Eight commonly used fund types are: general, special revenue, debt service, capital project, enterprise, trust and agency, internal service, and special assessment.

Fund Accounting: Organizing financial records into multiple, segregated locations for money. A fund is a distinct entity within the municipal government in which financial resources and activity (assets, liabilities, fund balances, revenues, and expenditures) are accounted for independently in accordance with specific regulations, restrictions or limitations. Examples of funds include the general fund and enterprise funds.

Communities whose accounting records are organized according to the Uniform Municipal Accounting System (UMAS) use multiple funds.

Fund Balance: Fund balance is the excess of assets over liabilities. It is typically divided into three categories. Fund balance may be categorized as reserved - indicating that there are legal restrictions governing the future expenditure, designated - indicating that the City Council expects to expend it for certain purposes, or unreserved and undesignated - indicating it is available for expenditure for general governmental purposes.

GASB 34: A major pronouncement of the Governmental Accounting Standards Board that establishes new criteria on the form and content of governmental financial statements. GASB 34 requires a report on overall financial health, not just on individual funds. It requires more complete information on the cost of delivering value estimates on public infrastructure assets, such as bridges, road, sewers, etc. It also requires the presentation of a narrative statement the government's financial performance, trends and prospects for the future.

GASB 45: This is another Governmental Accounting Standards Board major pronouncement that each public entity account for and report other postemployment benefits in its accounting statements. Through actuarial analysis, municipalities must identify the true costs of the OPEB earned by employees over their estimated years of actual service.

General Fund: The fund used to account for most financial resources and activities governed by the normal appropriation process. General Obligation Bonds: Bonds issued by a municipality for purposes allowed by statute that are backed by the full faith and credit of its taxing authority.

Governing Body: A board, committee, commission, or other executive or policymaking body of a municipality or school district.

Grant: A contribution by a government or other organization to support a particular function. Grants may be classified as either categorical or block depending upon the amount of discretion allowed the grantee.

Indirect Cost: Costs of a service not reflected in the operating budget of the entity providing the service. An example of an indirect cost of providing water service would be the value of time spent by non-water department employees processing water bills. A determination of these costs is necessary to analyze the total cost of service delivery. The matter of indirect costs arises most often in the context of enterprise funds.

Interest: Compensation paid or to be paid for the use of money, including amounts payable at periodic intervals or discounted at the time a loan is made. In the case of municipal bonds, interest payments accrue on a day-to-day basis, but are paid every six months.

Interest Rate: The interest payable, expressed as a percentage of the principal available for use during a specified period. It is always expressed in annual terms.

Interfund Transfers: Amounts transferred from one fund to another, usually to reimburse the receiving fund for services performed for the transferring fund.

Inventory: The number of consumable supplies on hand at a specific date. The cost of inventory is charged to the period in which it is used.

Investments: Securities and real estate held to produce income in the form of interest, dividends, rentals or lease payments. The term does not include fixed assets used in governmental operations.

Line-Item Budget: A budget that separates spending into categories, or greater detail, such as supplies, equipment, maintenance, or salaries, as opposed to a program budget.

Local Aid: Revenue allocated by the state or counties to municipalities and school districts.

Mandated Cost: Any responsibility, action or procedure that is imposed by one sphere of government on another through constitutional, legislative, administrative, executive, or judicial action as a direct order.

Maturity Date: The date that the principal of a bond becomes due and payable in full.

Municipal(s): (As used in the bond trade)"Municipal" refers to any state or subordinate governmental unit. "Municipals" (i.e., municipal bonds) include not only the bonds of all political subdivisions, such as cities, towns, school districts, special districts, counties but also bonds of the state and agencies of the state.

Note: A short-term loan, typically with a maturity date of a year or less.

Objects of Expenditures: A classification of expenditures that is used for coding any department disbursement, such as "personal services," "expenses," or "capital outlay."

Official Statement: A document prepared for potential investors that contains information about a prospective bond or note issue and the issuer. The official statement is typically published with the notice of sale. It is sometimes called an offering circular or prospectus.

Operating Budget: A plan of proposed expenditures for personnel, supplies, and other expenses for the coming fiscal year.

Overlapping Debt: A community's proportionate share of the debt incurred by an overlapping government entity, such as a regional school district, regional transit authority, etc.

Performance Budget: A budget that stresses output both in terms of economy and efficiency.

Principal: The face amount of a bond, exclusive of accrued interest.

Program: A combination of activities to accomplish an end.

Program Budget: A budget that relates expenditures to the programs they fund. The emphasis of a program budget is on output.

Property Tax: Property taxes are levied on both real and personal property according to the property's valuation and the tax rate (See Assessed Valuation).

Purchased Services: The cost of services that are provided by a vendor.

Refunding of Debt: Transaction where one bond issue is redeemed and replaced by a new bond issue under conditions generally more favorable to the issuer.

Reserve Fund: An amount set aside annually within the budget of a town to provide a funding source for extraordinary or unforeseen expenditures.

Revaluation: The assessors of each community are responsible for developing a reasonable and realistic program to achieve the fair cash valuation of property in accordance with constitutional and statutory requirements. The nature and extent of that program will depend on the assessor's analysis and consideration of many factors, including, but not limited to, the status of the existing valuation system, the results of an in-depth sales ratio study, and the accuracy of existing property record information.

Revenue: Monies that the government receives as income. It includes such items as tax payments, fees for services, receipts from other governments, fines, forfeitures, grants, and interest income. Estimated revenues are those expected to be collected during the fiscal year. Projected revenues are those expected to be collected in the next fiscal year.

Revenue Anticipation Note (RAN): A short-term loan issued to be paid off by revenues, such as tax collections and state aid. RANs are full faith and credit obligations.

Revenue Bond: A bond payable from and secured solely by specific revenues and thereby not a full faith and credit obligation.

Reserve: An account used to indicate that a portion of a fund's balance is legally restricted for a specific purpose and is, therefore, not available for general appropriation.

Revolving Fund: Allows a community to raise revenues from a specific service and use those revenues without appropriation to support the service.

Risk Management: An organized attempt to protect a government's assets against accidental loss in the most economical manner.

Sale of Real Estate Fund: A fund established to account for the proceeds of the sale of municipal real estate other than proceeds acquired through tax title foreclosure.

Stabilization Fund: A fund designed to accumulate amounts for capital and other future spending purposes, although it may be appropriated for any lawful purpose.

Surplus Revenue: The amount by which cash, accounts receivable, and other assets exceed liabilities and reserves.

Tax Rate: The amount of property tax stated in terms of a unit of the municipal tax base; for example, \$14.80 per \$1,000 of assessed valuation of taxable real and personal property.

Tax Title Foreclosure: The procedure initiated by a municipality to obtain legal title to real property already in tax title and on which property taxes are overdue.

Trust Fund: In general, a fund for money donated or transferred to a municipality with specific instructions on its use. As custodian of trust funds, the treasurer invests and expends such funds as stipulated by trust agreements, as directed by the commissioners of trust funds or by the community's legislative body. Both principal and interest may be used if the trust is established as an expendable trust. For nonexpendable trust funds, only interest (not principal) may be expended as directed.

Uncollected Funds: Recently deposited checks included in an account's balance but drawn on other banks and not yet credited by the Federal Reserve Bank or local clearinghouse to the bank cashing the checks. (These funds may not be loaned or used as part of the bank's reserves, and they are not available for disbursement.)

Undesignated Fund Balance: Monies in the various government funds as of the end of the fiscal year that are neither encumbered nor reserved and are therefore available for expenditure once certified as part of free cash.

Unreserved Fund Balance (Surplus Revenue Account): The amount by which cash, accounts receivable, and other assets exceed liabilities and restricted reserves. It is akin to a "stockholders' equity" account on a corporate balance sheet. It is not, however, available for appropriation in full because a portion of the assets listed as "accounts receivable" may be taxes receivable and uncollected. (See Free Cash)

Valuation (100 Percent): The legal requirement that a community's assessed value on property must reflect its market, or full and fair cash value.