



CITY OF DALY CITY



COMPREHENSIVE BIENNIAL OPERATING AND CAPITAL BUDGET

FOR FISCAL YEARS
2026 & 2027

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CITY OF DALY CITY

**CITY OF DALY CITY
ADOPTED
COMPREHENSIVE BIENNIAL
OPERATING BUDGET
FISCAL YEARS 2026 and 2027**



City Council

Dr. Rod Daus-Magbual, Mayor
Glenn R. Sylvester, Vice Mayor

Juslyn C. Manalo
Pamela DiGiovanni
Teresa G. Proaño

City Treasurer

Daneca Halvorson

City Clerk

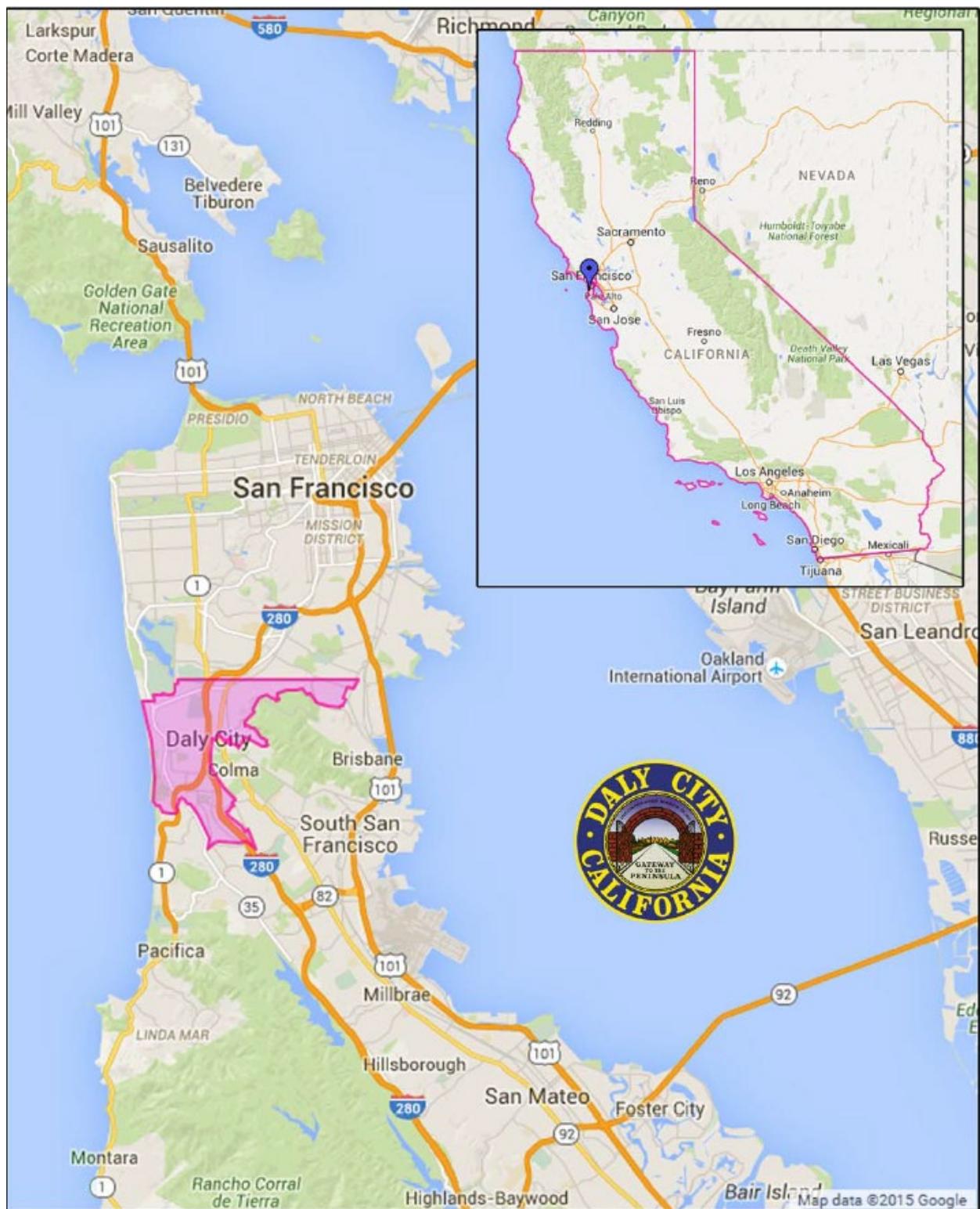
K. Annette Hipona

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, 2024

Christopher P. Morill

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 102,155. 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.

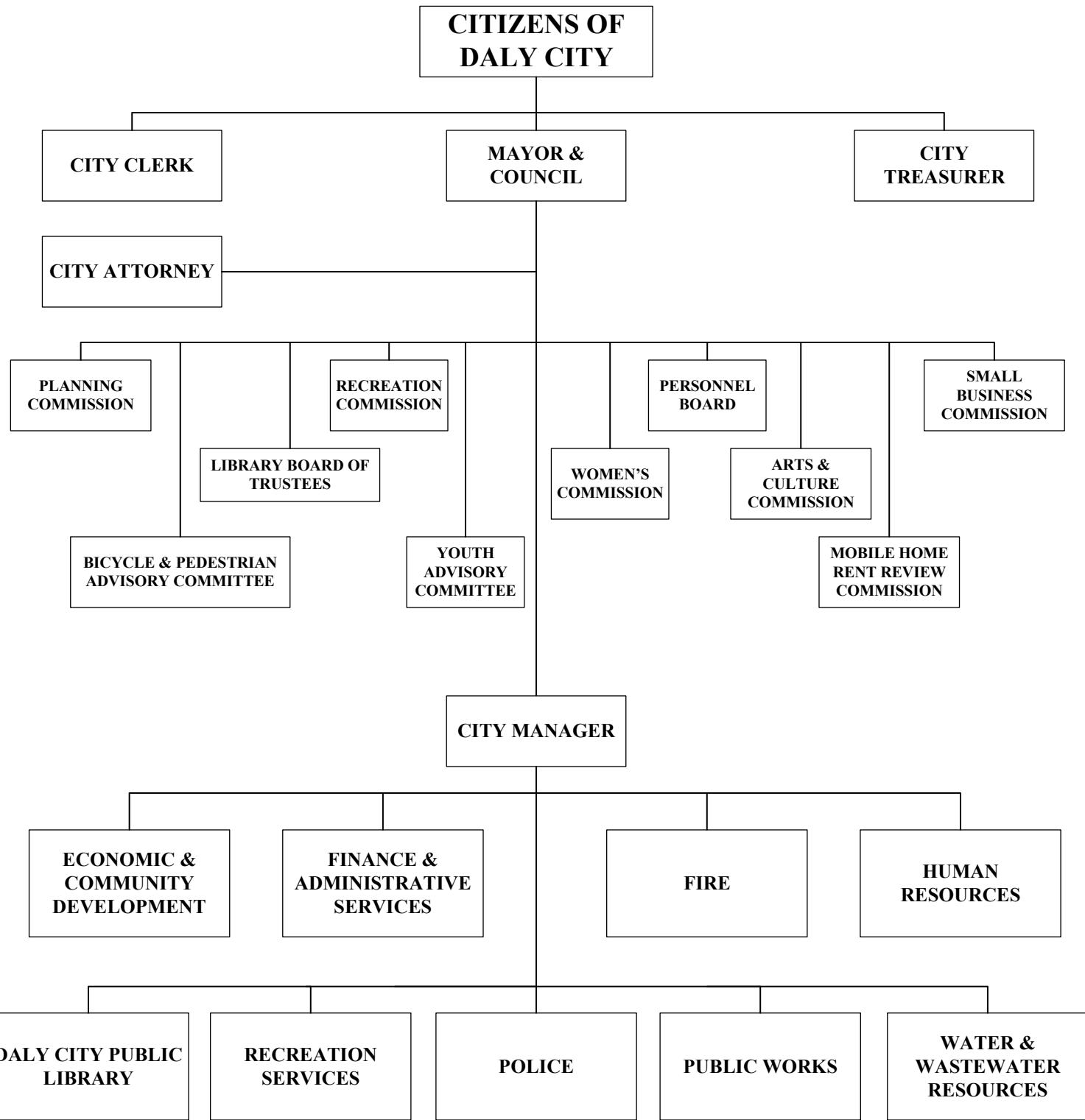
After World War II, Daly City again became a place to find a new home. In 1947, Henry Doelger, a local builder, broke ground for the Westlake Development. It was one of the first fully planned communities in the country – a “city within a city”. The development incorporated housing, shopping centers, 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
ORGANIZATIONAL STRUCTURE
FISCAL YEARS 2026 & 2027**



BUDGET OVERVIEW



CITY OF DALY CITY

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

August 2025

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 Years (FY) 2026 and 2027 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 a biennial (two-year) format. Since FY 2021, the City decided to present an annual (one-year) format due to all the unknown impacts from the COVID-19 pandemic. The City Council decided to return to the biennial format as economic conditions have improved from COVID, while still having the ability to perform a Mid-Cycle adjustment to account for any economic changes that develop throughout the first year of the two-year budget. The budget reflects current fiscal conditions which continue to present challenges while the City recovers from the impacts of the ongoing economic uncertainties including inflation, tariffs, and a forecasted recession.

While revenues are increasing modestly, operating costs are increasing as well. The City has a General Fund structural budget deficit of approximately \$7.4 million in operating budget expenditures and a \$0.5 million contribution to Capital Improvement projects for a total deficit of approximately \$7.9 million for FY 2026. For FY 2027, there is a budget deficit of approximately \$8.3 million in operating budget expenditures and a \$0.5 million contribution to Capital Improvement projects for a total deficit of approximately \$8.8 million. 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. At this time, all bargaining groups contracts are due for negotiations, so there is a 0% cost of living adjustment factored into the budget. As bargaining groups and the City agree to terms, the increases to the budget will be present to City Council for approval. 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 2026 and FY 2027 budgets given the continuing economic uncertainties, ongoing negotiations for all bargaining groups, and federal policy changes. For the next budget cycle, the City will review options for creating a more balanced budget. For FY 2026 and FY 2027, the use of approximately \$7.9 million and \$8.8 million, respectively, in General Fund reserves is relied upon to maintain operations at current service levels. The City will closely monitor revenues and expenditures throughout FY 2026 and FY 2027 to mitigate the current budgeted 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 CIP projects in the pipeline.

Workforce & Succession Planning

- Recruit and retain a talented workforce.

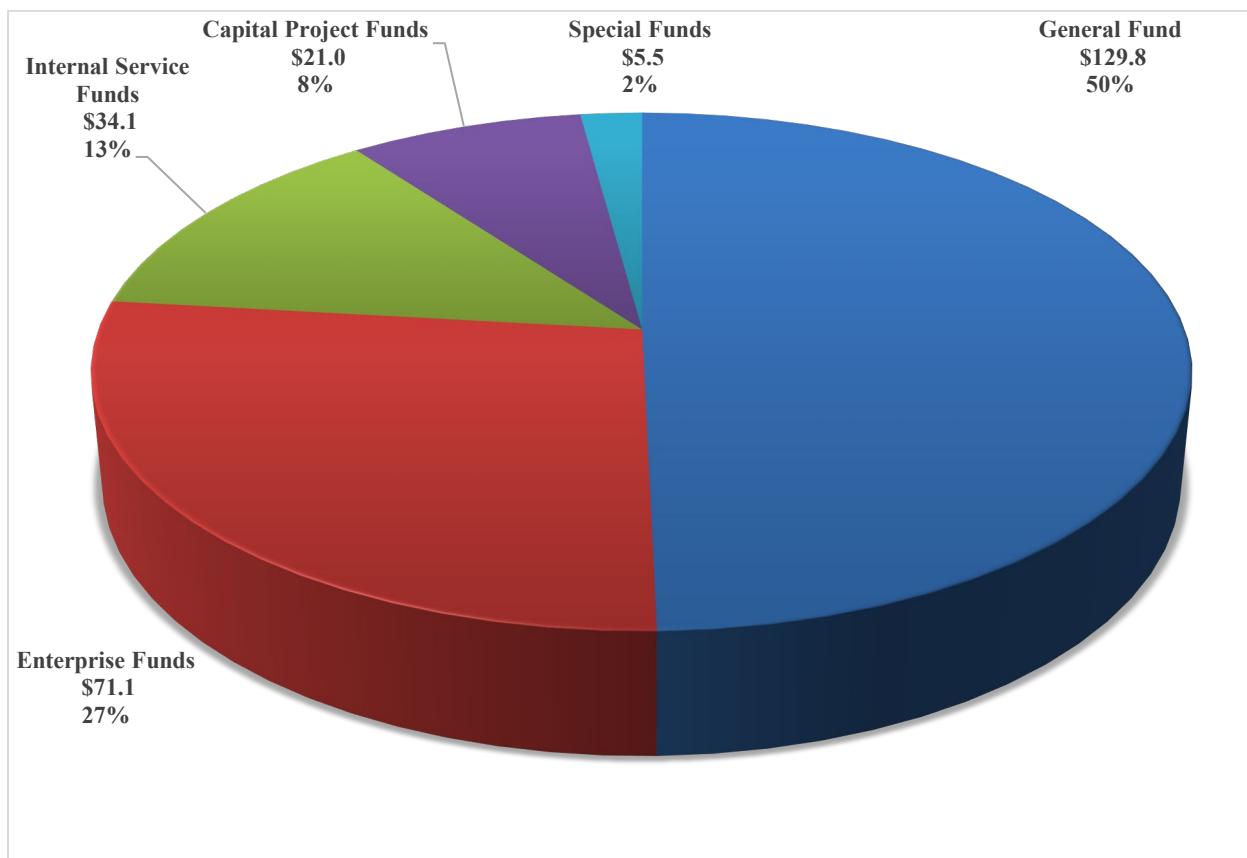
One of the many challenges moving forward is to find ways to continue to support these objectives with limited funding. Establishing concrete and achievable objectives serves to focus the City's efforts, promotes using the resources available in the most productive manner, and delivers meaningful results.

BUDGET OVERVIEW

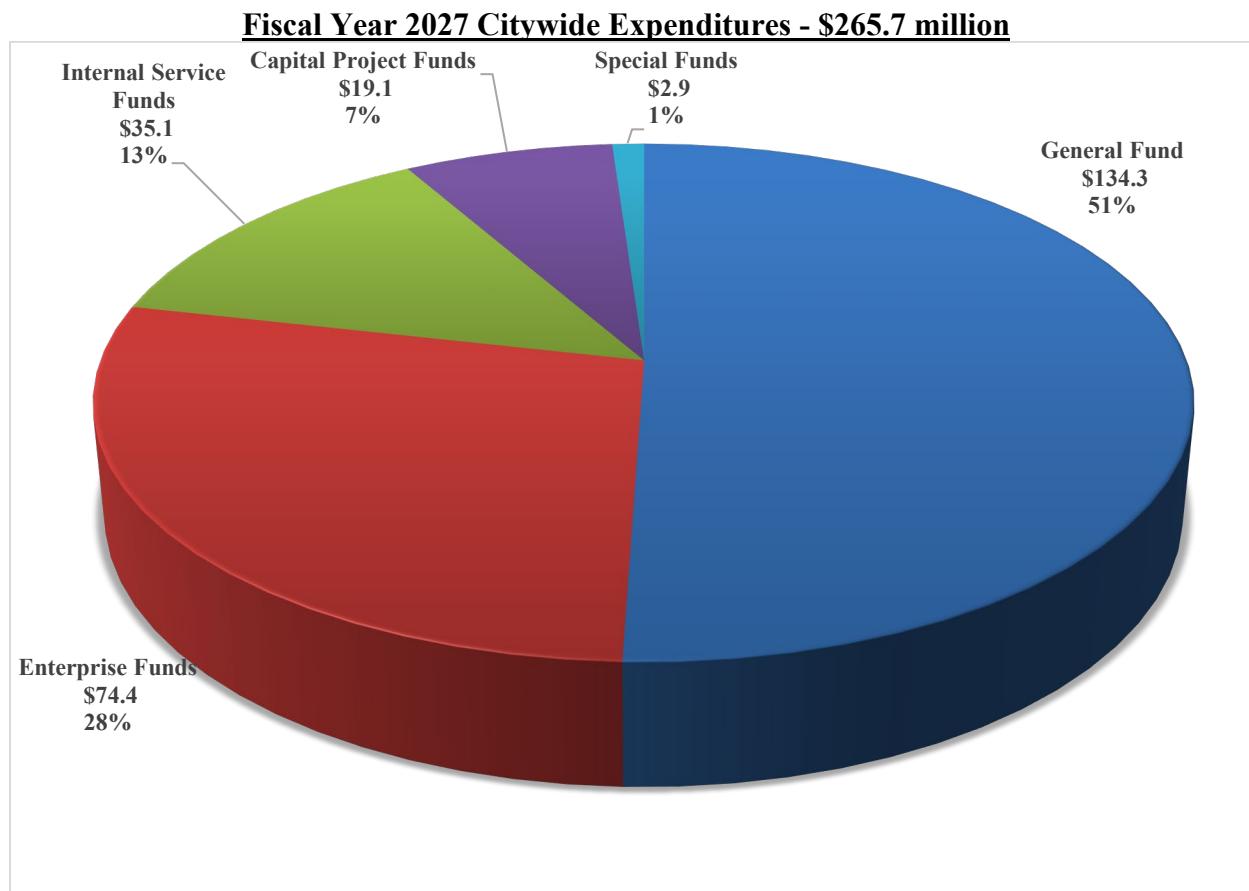
The citywide total operating and capital expenditure budget for FY 2026 is \$261.6 million.

Daly City's budget is dominated by the General Fund, which accounts for the core operations of this full-service city. The FY 2026 General Fund expenditure budget accounts for \$129.8 million or 50% of the total City budget. The Enterprise funds including Water and Wastewater accounts for \$71.1 million or 27% of the total City budget.

Fiscal Year 2026 Citywide Expenditures - \$261.6 million



The citywide total operating and capital expenditure budget for FY 2027 is \$265.7 million. The General Fund expenditure budget accounts for \$134.3 million or 51% of the total City budget, and the Enterprise funds including Water and Wastewater accounts for \$74.4 million or 28% of the total City budget.



General Fund

Property tax and sales tax traditionally make up the majority of the revenues in the General Fund and represent 64% or \$78.4 million of the \$121.9 million budgeted for FY 2026. For FY 2027, they represent 65% or \$81.1 million of the \$125.5 million budgeted.

With the current economic climate, increasing workforce expenses, and the lack of a diversified revenue base, the adopted budget includes the use of General Fund reserves of approximately \$7.9 million in FY 2026 and \$8.8 million in FY 2027 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 \$53.8 million or 41.4% of budgeted expenditures in FY 2026 and will decrease to \$45.0 million or 33.4% of budgeted expenditures in FY 2027, which is above the General Fund reserve target of 17%.

General Fund Summary

	Actual 2024	Year-End Estimate 2025	Adopted Budget 2026	Adopted Budget 2027
Revenues	128,951,238	127,175,191	121,941,602	125,518,341
Expenditures	(128,998,259)	(128,731,260)	(129,840,031)	(134,280,653)
Net	(47,022)	(1,556,069)	(7,898,428)	(8,762,313)
General Fund Reserve Transfer	47,022	1,556,069	7,898,428	8,762,313

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 102,155, 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.

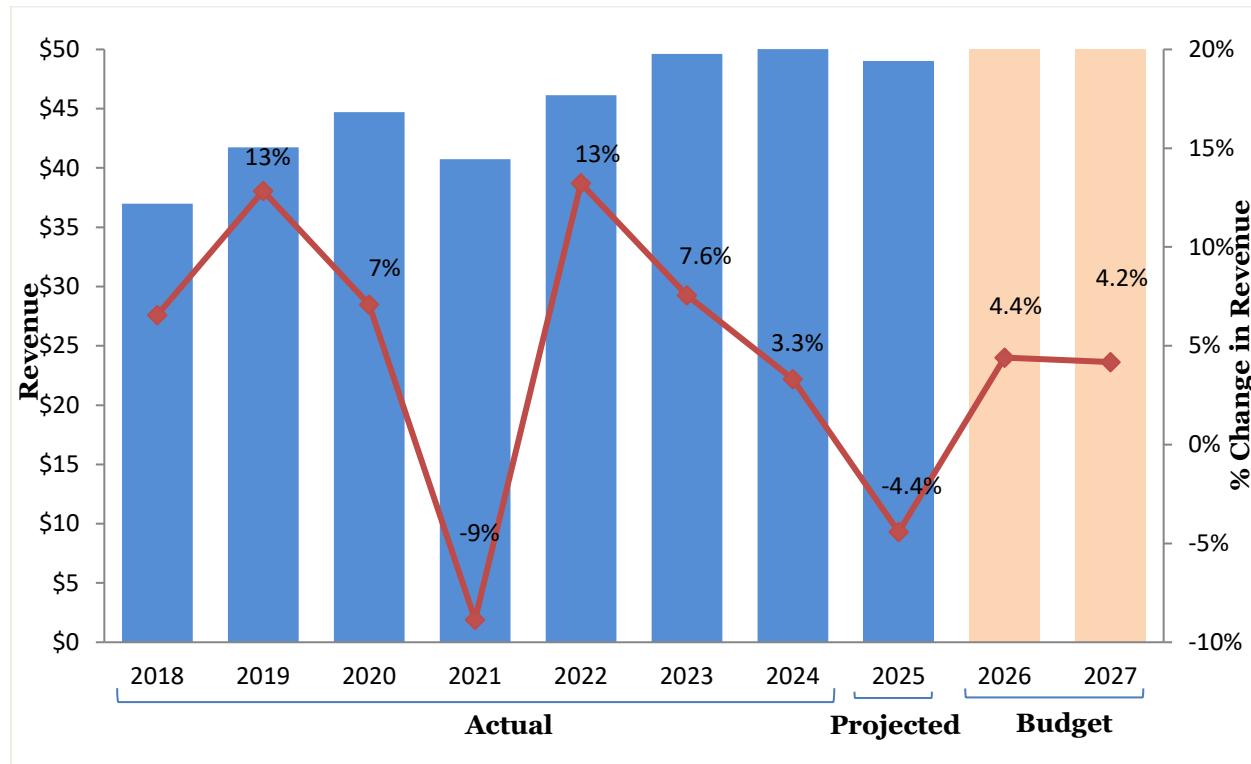
Property Tax

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 adopted budgets for property tax are \$51.2 million, or 42% of the General Fund revenue budget and \$53.3 million, or 42% of the General Fund revenue budget for FY 2026 and FY 2027, respectively. Compared to the FY 2025 budget, this is an increase of \$2.2 million in the FY 2026 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 (MVLF) that was repealed in 2004. The City will only be receiving \$4.1 million, or two-thirds of the VLF shortfall of \$6.1 million owed to the City for FY 2024, which

will be paid in August 2025. The County is still requesting the remaining amount from the State, however we are still awaiting confirmation. The City will also be awaiting confirmation if the State will be paying the shortfall from FY 2025 which is estimated to be \$6.5 million, which the County will need to request in the State's FY 2027 budget.

Total Property Tax FY 2018-2027 (in millions)



Sales Tax

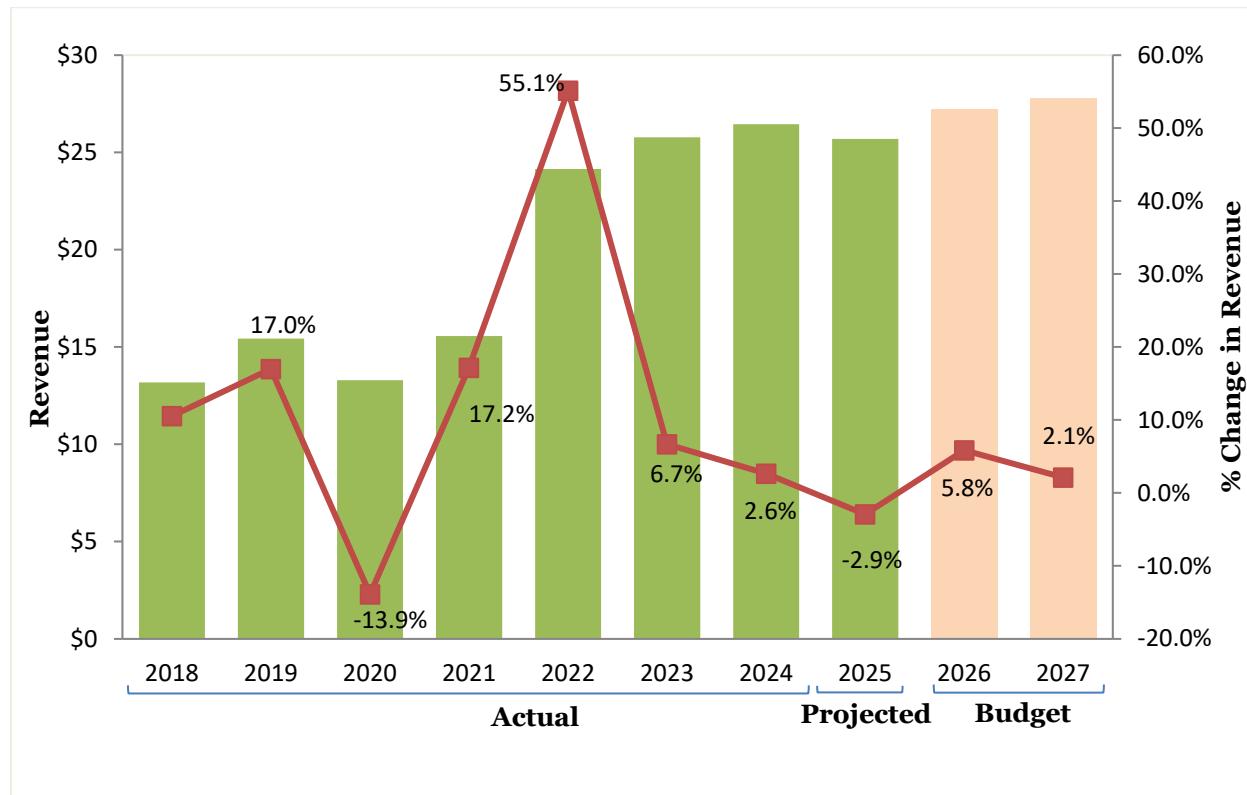
Sales tax is the second largest revenue source in the General Fund. General sales tax revenue is collected at the point of sale, which applies to all retail sales of goods and services except those sales specifically exempted by law. The sales tax receipts are remitted to the California Department of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

The FY 2026 adopted budget for sales tax is \$27.2 million, or 22% of the General Fund revenue budget, while the FY 2027 adopted budget for sales tax is \$27.8 million, or 22% of the General Fund revenue budget. This is an increase of \$1.5 million compared to FY2025. The estimated sales tax revenue for FY 2026 and FY 2027 was provided by Avenu Insights & Analytics, the City's sales tax consultant. The slight decrease and conservative forecast are primarily reflective of various constraints on consumer business, uncertainty of federal policy and budget changes and their impacts.

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 – is a point of destination tax that 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 \$9.0 million of the \$27.2 million in sales tax revenue for FY 2026, and \$9.2 million of the \$27.8 million in sale tax revenue for FY 2027. This represents an increase of about \$377 thousand from FY 2025.

Total Sales Tax FY 2018-2027 (in millions)



The growth or decline 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 3.3% as of May 2025. 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 93 as of June 2025.

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 2026 adopted budget for Charges and Fees is \$5.4 million, or 4% of the General Fund revenue budget. The FY 2027 adopted budget for Charges and Fees is \$5.4 million, or 4% of the General Fund revenue budget. There is a decrease of approximately \$330 thousand from FY 2025, which is primarily due to a slowdown in construction and uncertainty around increased costs due to government imposed tariffs which has led to certain fees trending lower than previous years.

Business License

Business License Tax is a fee paid to the City in order to conduct business in Daly City. The FY 2026 adopted budget for Business License is \$6.7 million, or 6% of the General Fund revenue budget. The FY 2027 adopted budget for Business License is \$7.0 million, or 6% of the General Fund revenue budget. This is an increase of approximately \$250 thousand from FY 2025. 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 returned closer to pre-pandemic trends seeing a projected 4% increase from FY 2025.

From Other Agencies

The FY 2026 adopted budget for From Other Agencies is \$1.3 million, or 1% of the General Fund revenue budget. The FY 2027 adopted budget for From Other Agencies is \$1.0 million, or 1% of the General Fund revenue budget. The decrease from prior FY is primarily due to no remaining American Rescue Plan Act (ARPA) funds being recognized in the general fund. 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 unequal impact of the pandemic on underserved and vulnerable populations. The City was allocated \$25.2 million in ARPA funds, which had to be obligated by December 31, 2024. Of the \$25.2 million in ARPA funds received, \$24.7 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 had on Daly City communities and residents.

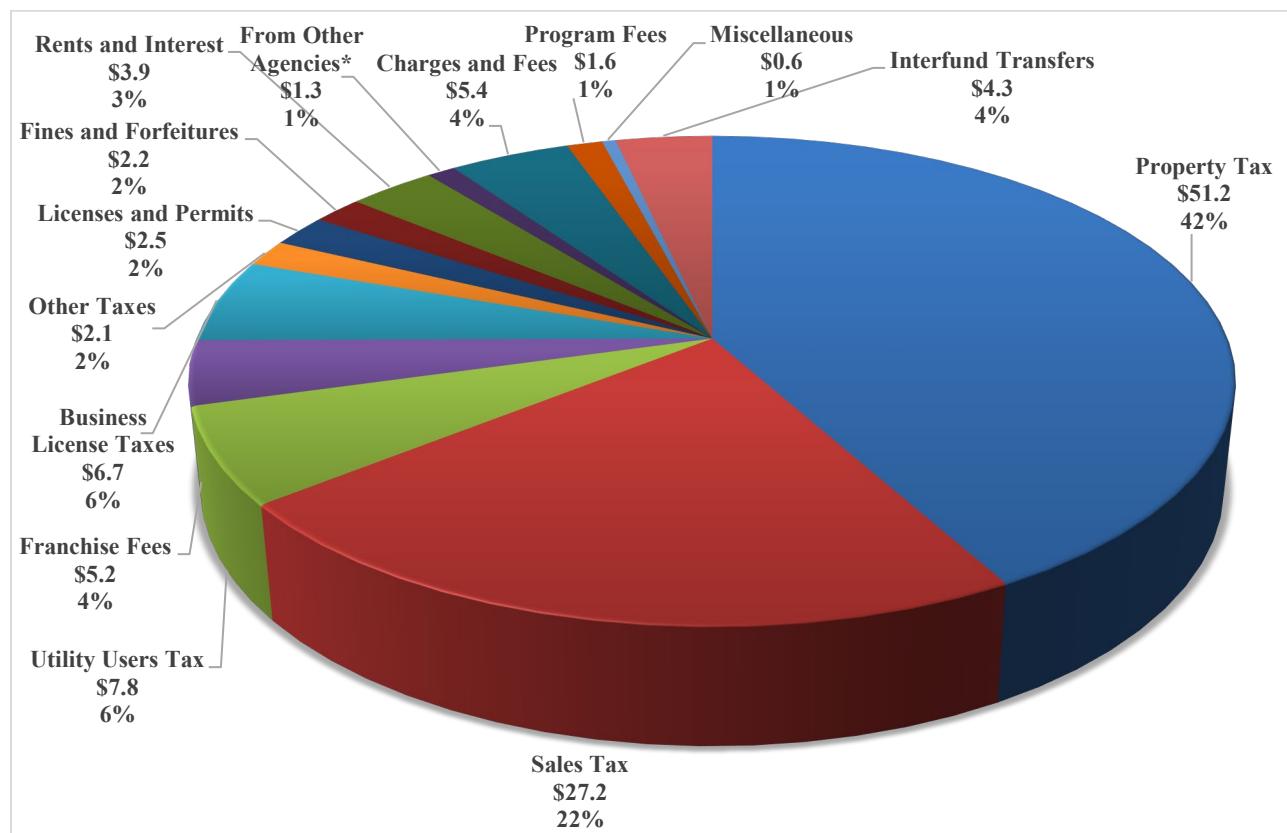
General Fund Sources and Uses

Revenue sources and expenditure categories for the General Fund appear below. It is important to note that 64% of the General Fund budget is allocated to public safety, Police and Fire, which is

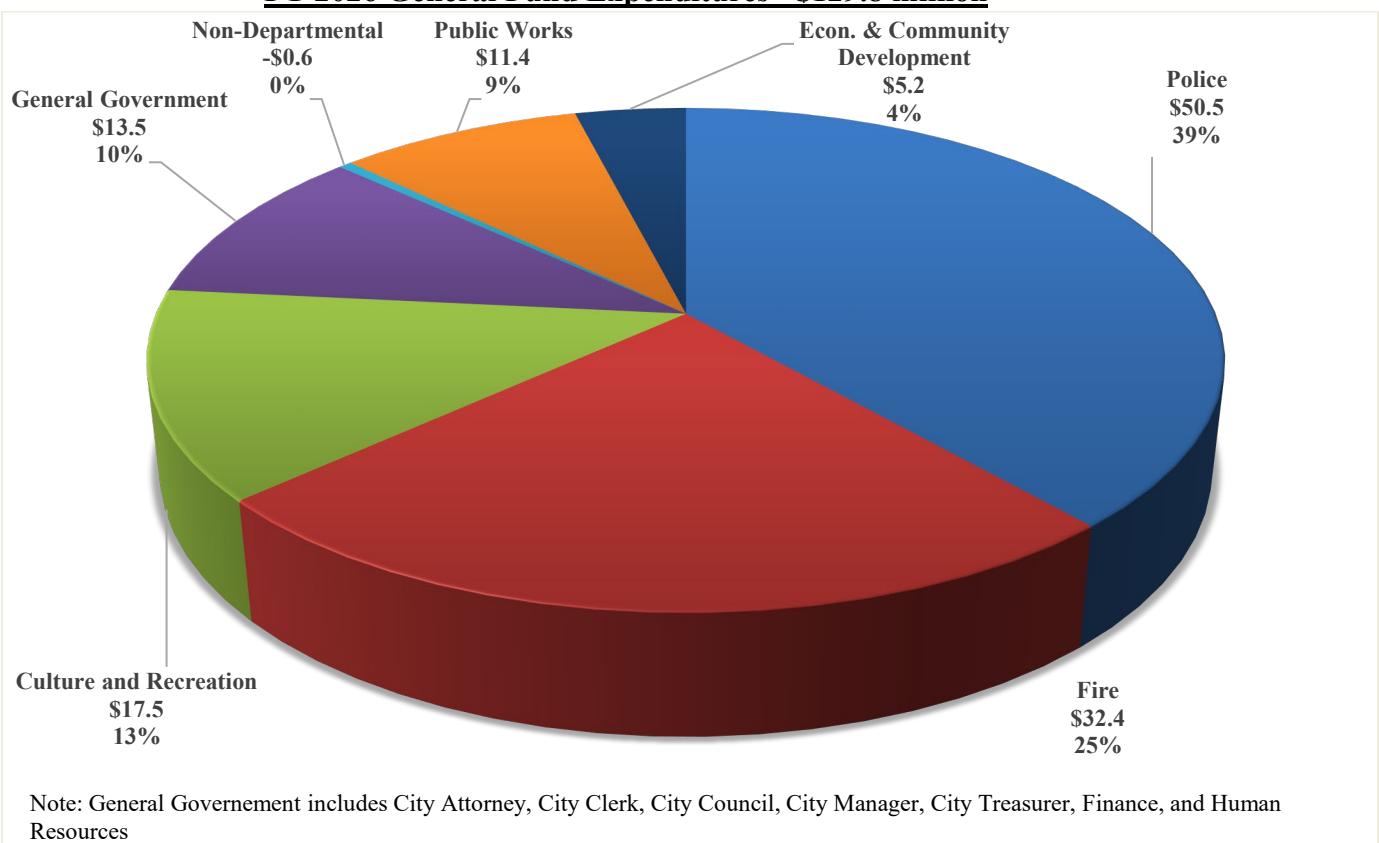
greater than property tax, at only 42%. This relationship is not atypical for California cities since the adoption of Proposition 13, which capped property tax rates at one percent of current valuation.

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. For FY 2026, there are some potential revenue improvements that include temporary increase to sales tax and increases to property tax due to planned development. However, greater reliance is placed on local taxes and user fees, which can be controlled at a local level. In addition, funds from Measure Q, are funding several different programs in FY 2026, including the reinstatement of Fire Engine 95, Library and Recreation programs, Unmanned Aerial Systems, the Body Worn and Patrol Vehicle Camera Program, Automated License Plate Reader Program, and the Community Wellness and Crisis Response Team Program.

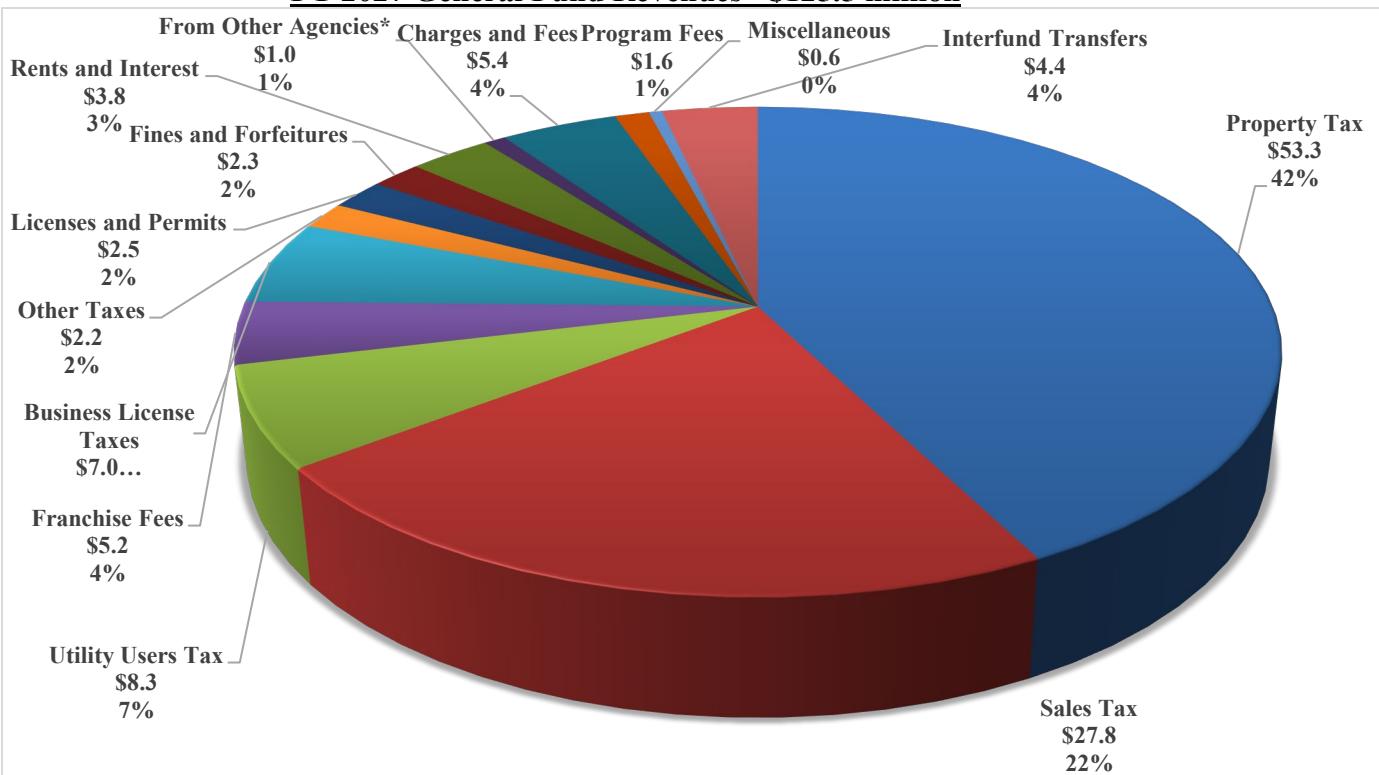
FY 2026 General Fund Revenues - \$121.9 million



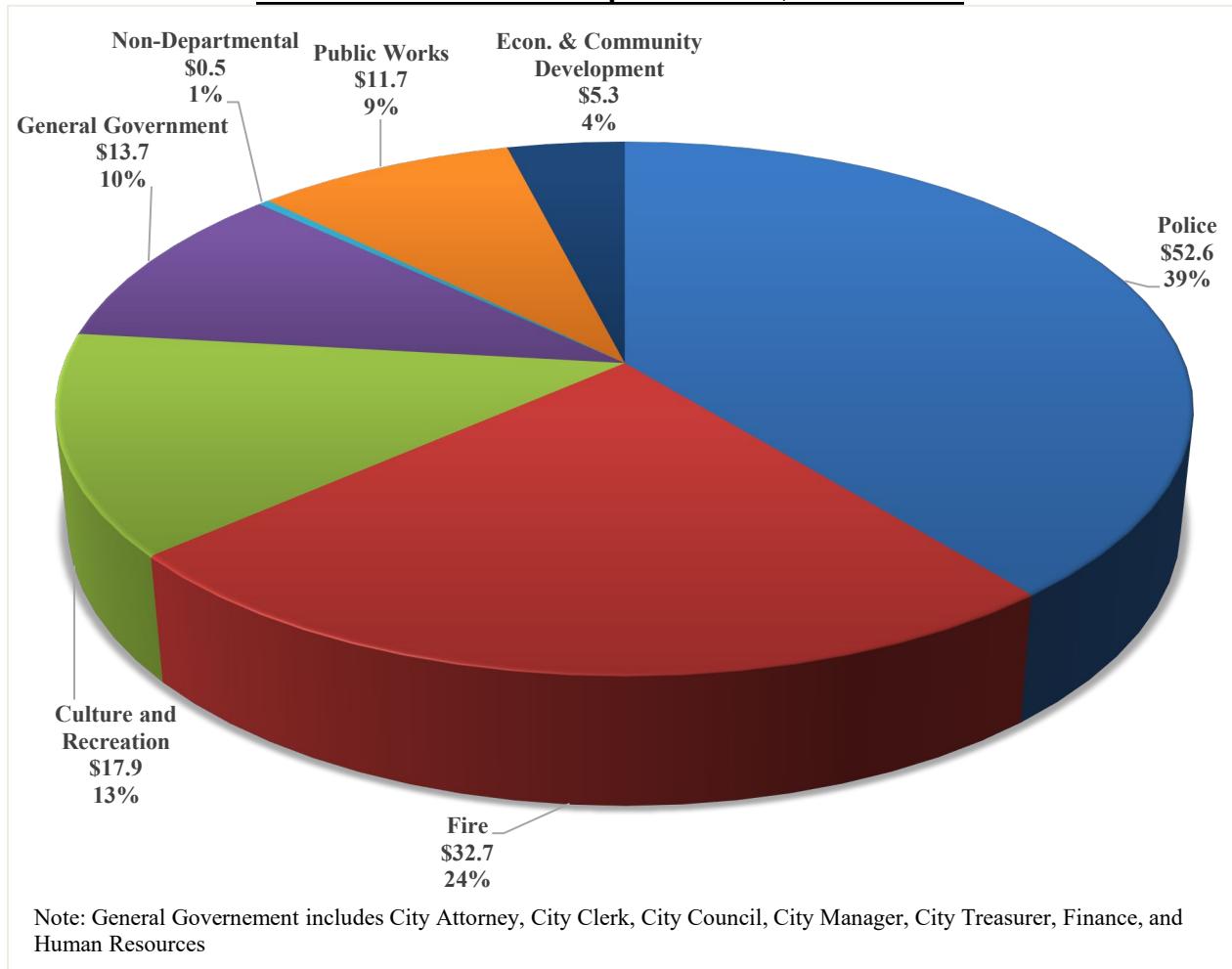
FY 2026 General Fund Expenditures - \$129.8 million



FY 2027 General Fund Revenues - \$125.5 million



FY 2027 General Fund Expenditures - \$134.3 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 San Mateo County cities and reflects the impact of different tax structures. Daly City's total revenues per capita ranks last out of the 10 largest cities in the County.

Total Revenues Per Capita	
San Bruno	\$5,016
Burlingame	\$4,700
Redwood City	\$4,574
South San Francisco	\$4,391
Menlo Park	\$4,201
Foster City	\$4,009
San Carlos	\$3,456
San Mateo	\$3,370
Pacifica	\$2,298
Daly City	\$2,276

Source: State Controller's Office, Cities Annual Report, FY 2023

- 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 2026 and FY 2027 General Fund Budget Balancing Strategies

The City utilized several strategies while developing the budget to mitigate the FY 2026 and FY 2027 adopted budget deficits. With the change to adopt a biennial budget again, 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 continue to minimize increases to their operating expenditures. In addition, careful considerations were evaluated for new program request, and department staffing needs for succession planning.

GENERAL FUND LONG-TERM FISCAL CHALLENGES

Although the FY 2026 and FY 2027 General Fund budget is projected to use some of the General Fund reserves, the City is optimistic that it won't see an actual deficit as high as budgeted. Overall, current economic uncertainties and minimal revenue sources pose 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 2026 and FY 2027 for all funds.

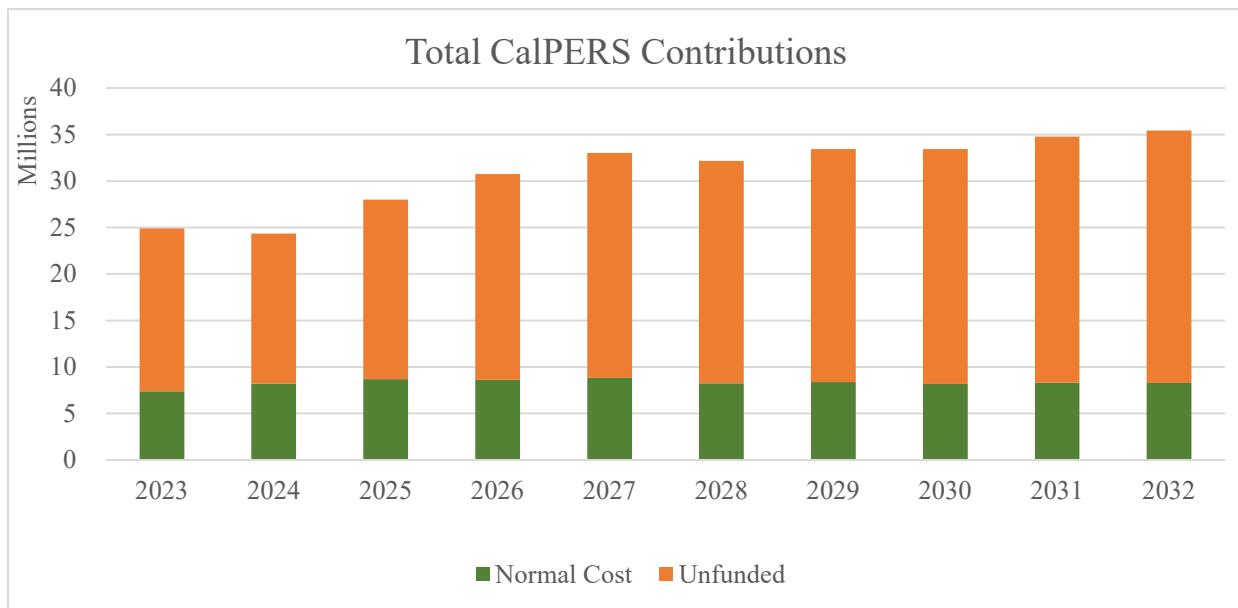
	FY 2026		FY 2027	
	NC Rate	Employer Contributions	NC Rate	Employer Contributions
Miscellaneous	12.39%	\$3.81 million	11.79%	\$3.91 million
Safety	17.24%	\$4.82 million	16.51%	\$4.90 million
Total		\$8.63 Million		\$8.81 million

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 2026 and FY 2027 for all funds.

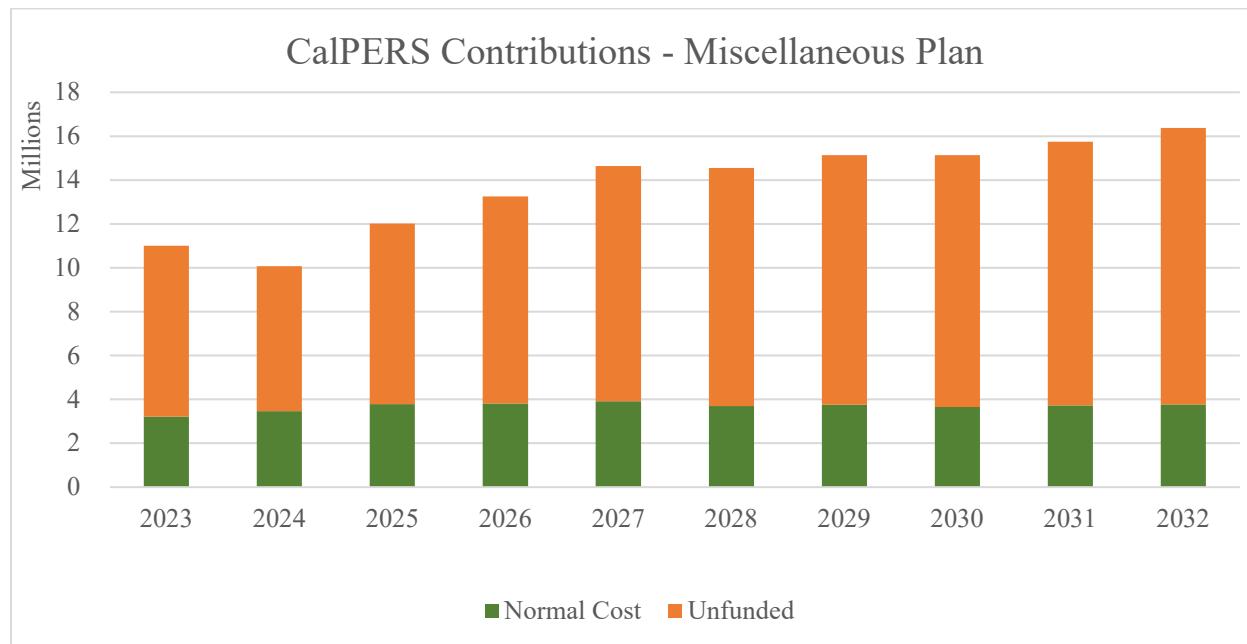
	FY 2026	FY 2027
	UAL Employer Contributions	UAL Employer Contributions
Miscellaneous	\$9.44 million	\$10.73 million
Safety	\$12.68 million	\$13.46 million
Total	\$22.12 Million	\$24.19 million

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

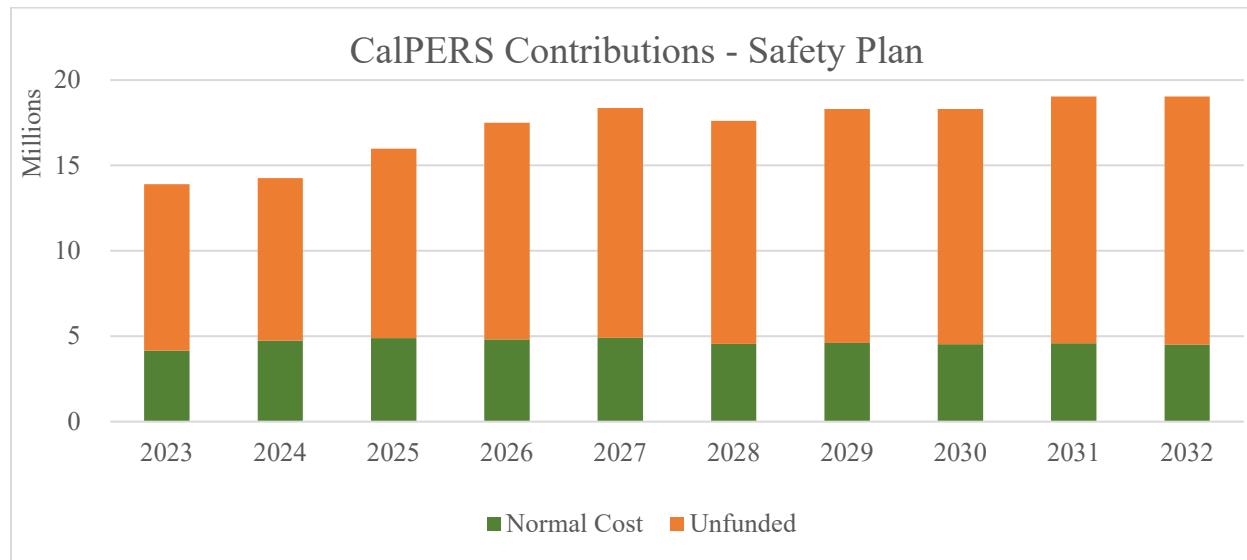
The following chart illustrates the historical and projected employer contributions for CalPERS Normal Cost and Unfunded Accrued Liability between FY 2023 to FY 2032. Total CalPERS contributions of all funds are projected to increase by \$4.7 million or 15.2% from \$30.7 million in FY 2026 to \$35.4 million in FY 2032.



The chart below shows the CalPERS contributions for the Miscellaneous Plan between FY 2023 and FY 2032. The total contribution for FY 2026 is \$13.2 million and the projected contribution for FY 2032 is \$16.4 million, representing a \$3.2 million or 23.6% increase.



The chart below shows the CalPERS contributions for the Safety Plan between FY 2023 and FY 2032. The total contribution for FY 2026 is \$17.5 million and the projected contribution for FY 2032 is \$19 million, representing a \$1.5 million or 8.8% 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 plans.

Miscellaneous

Fiscal Year	Accrued Liability	Market Value of Assets	Unfunded Accrued Liability	Funded Ratio
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%
2024	428,017,572	317,419,495	110,598,078	74.2%

Safety

Fiscal Year	Accrued Liability	Market Value of Assets	Unfunded Accrued Liability	Funded Ratio
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%
2024	446,047,657	302,139,501	143,908,156	67.7%

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

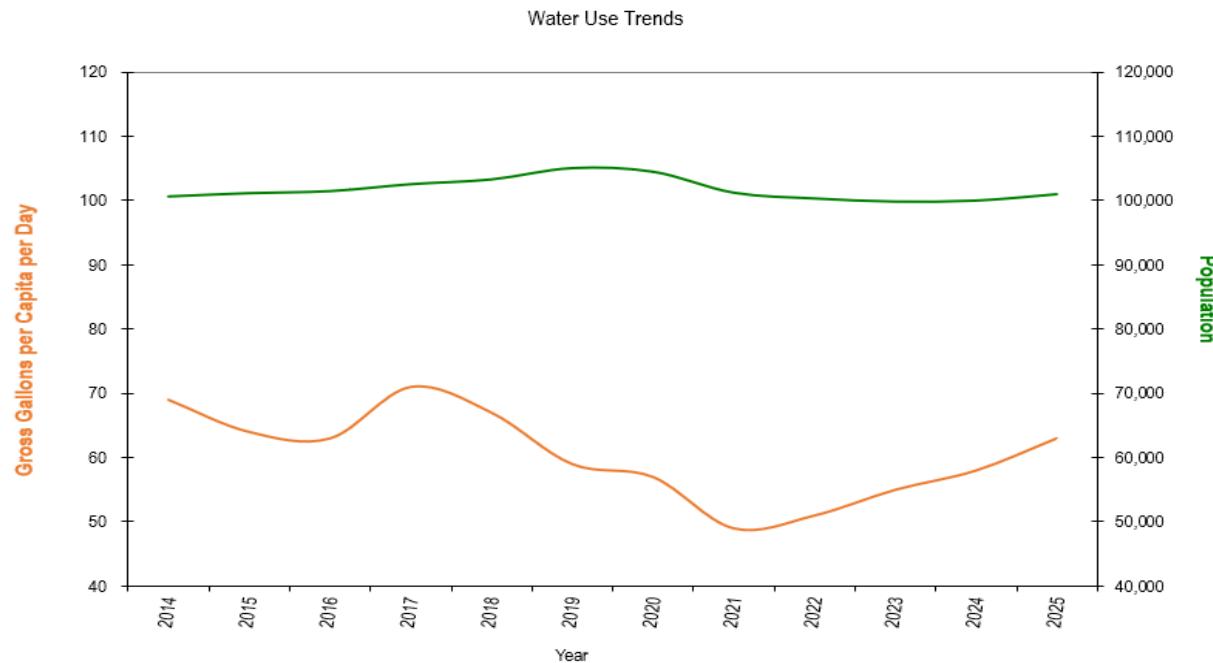
ARC and unfunded liability lower. In addition, the City can help finance future OPEB costs from the investment earnings provided by CalPERS CERBT.

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.

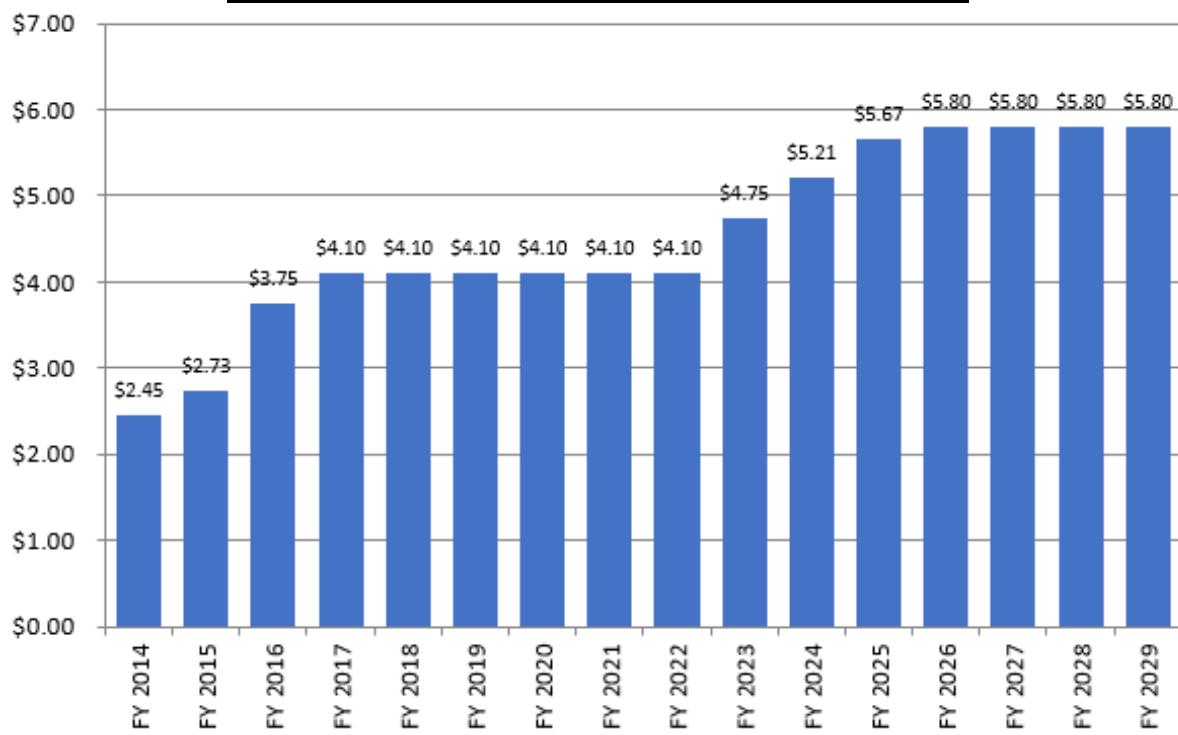
Water and Wastewater Utility Revenues

Both the Water and Sanitation Enterprise Funds rely on water usage, measured in units of one hundred cubic feet or 748 gallons, for 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	2024-25 Estimated	2025-26 Projected	2026-27 Projected	2027-28 Projected	2028-29 Projected	2029-30 Projected
Increase	4%	4%	4%	4%	3%	3%
Water Sales (in 000's)	\$30,393	\$31,609	\$32,873	\$34,188	\$35,214	\$36,270

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 and conducted a Sewer Rate Study to determine future rate adjustments. The rates for FY 2026 through FY 2029 were approved by the NSMCSD Board.

Sewer Service Charges – 5-Year Revenue Plan						
Fiscal Year	2024-25 Estimated	2025-26 Projected	2026-27 Projected	2027-28 Projected	2028-29 Projected	2029-30 Projected
Increase	0%	9%	9%	9.5%	9%	9%
Sewer Service Charges (in 000's)	\$23,134	\$25,216	\$27,486	\$30,097	\$32,805	\$35,758

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 2026 and FY 2027 are \$16.6 million and \$17.7 million, respectively.

Proposed New Appropriations by Fund		
Fund	FY 2026	FY 2027
General Capital	\$885,000	\$890,000
Transportation	\$8,110,000	\$6,996,000
Water	\$2,600,000	\$5,100,000
Sanitation	\$5,050,000	\$4,700,000
Total	\$16,645,000	\$17,686,000

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 fund Mussel Rock projects. However, Mussel Rock projects over the next two years will cost the City approximately \$0.4 million in each year, and include regulatory compliance monitoring and overall landfill maintenance.

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 77 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 some of 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 for capital projects is reduced water consumption by rate payers due to water conservation brought on by drought conditions earlier this decade. 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 9 Capital projects estimated at \$2.6 million in FY 2026 and 11 Capital projects estimated at \$5.1 million in FY 2027.

Sanitation Enterprise Fund

The capital 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, the largest Capital project in Daly City's history, the Vista Grande Drainage Basin Improvement Project, is anticipated to break ground in FY 2026. Adopted wastewater rate adjustments starting in FY 2026 and ending in FY 2029 will fully fund the Capital Program and meet the target level of reserves. The current wastewater rate structure will fund 10 Capital projects estimated at \$5.05 million in FY 2026 and 8 Capital projects estimated at \$4.7 million in FY 2027.

Significant Changes from the Prior CIP

Due to the pandemic and associated uncertainties, the CIP budget has been prepared as a one year budget for adoption since FY 2021. The City returned back to preparing the CIP budget as a two year budget along with the operating budget and has been adopted by the City Council. 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 limited increases in revenue projections 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 very 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.

Transportation Grant Funds have been more competitive and State funding opportunities have been limited. The Transportation CIP is mostly based on the projected availability of the typical gas and sales tax measures that support roadway improvements.

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 (2017) estimated \$18.2 million in immediate need with a total need of \$41.6 million by 2026. The ADA Self Evaluation and Transition Plan (2020) estimated \$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 (2020) estimated \$22.2 million in short term needs with an additional \$36.6 million by 2030. The Pavement Management System (2023) report estimated \$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

For FY 2026 and FY 2027, there is \$0.5 million allocated each year for an upgrade of parking meters throughout the City. 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 offset 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. The City was able to effectively leverage the availability of these financings to its long-term benefit to utilize the proceeds to pay off some unfunded accrued actuarial liability. The pension bond was paid off in FY 2024, which has helped to lower costs throughout all City departments.

The City has 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 were being paid off in FY 2024 in preparation for future expenses that may arise.

In FY 2021, the City financed two fire apparatus pumpers 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. In FY 2025, the City also financed the purchase of two Pierce Enforcer Type 1 Engines, one Pierce Enforcer 107' Ascendant TDA and one Skeeter EV – Ford Rescue vehicle. Repayment of this loan does not begin until FY 2027.

Outstanding Debt at June 30, 2025					
Description	Issued	Final Maturity	Interest	Original Principal	Balance at June 30, 2025
<u>Fire Apparatus Pumpers</u> Lease 2020	12/18/2020	12/18/2027	2.67%	\$1,483,056	\$669,215
<u>Fire Apparatus Pumpers</u> Lease 2022	10/4/2022	1/15/2030	3.81%	\$1,830,457	\$1,370,138

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 74% 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. 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 \$9.0 million and \$9.2 million in additional sales tax revenue for FY 2026 and FY 2027.

4. *Promote economic development.* The City continues to prioritize long-term economic vitality through proactive economic development and placemaking strategies. In FY 2025–2026, Daly City is building on prior initiatives to strengthen its economic base, support small businesses, and create vibrant destinations that attract both residents and visitors. Key efforts include the continued activation of former Redevelopment Agency sites and a stable commercial cannabis program that now includes the implementation of a Cannabis Equity Program to promote access and opportunity for individuals disproportionately impacted by prior cannabis policies.

Support for small and minority-owned businesses remains central. Through the Small Business Commission, the City celebrates local entrepreneurs via the Legacy Business Award program and provides guidance on business retention and corridor revitalization. In FY 2025–2026, the Commission has placed an increased focus on prioritizing Daly City businesses in City-led initiatives by leading conversations around a “Daly City First” program, a policy effort aimed at encouraging local purchasing, contracting, and hiring wherever possible. Partnerships have also expanded, including a re-established contract with the Daly City-Colma Chamber of Commerce, strengthening outreach and support for the local business community.

To foster sustainable commercial growth, the City has initiated early-stage efforts to establish a Property-Based Business Improvement District (PBID). This public-private partnership would allow property owners in key commercial areas to collectively invest in maintenance, beautification, and promotional activities that support long-term vitality. In addition to business support, the City is investing in placemaking to activate underutilized areas and foster community pride. A signature example is the Top of the Hill Festival, launched as a major cultural and economic anchor event. Now attracting thousands of attendees, the festival highlights local businesses, art, music, and cuisine, driving foot traffic and enhancing the district's visibility. In addition to business support, the City is investing in placemaking to activate underutilized areas and foster community pride. A signature example is the Top of the Hill Festival, launched as a major cultural and economic anchor event. Now attracting thousands of attendees, the festival

highlights local businesses, art, music, and cuisine, driving foot traffic and enhancing the district's visibility.

Looking ahead to 2026, Daly City's Economic and Business Development Division will also collaborate with regional partners such as the Bay Area Host Committee (BAHC) to welcome new, out of market visitors coming to the Bay Area for global events like the Super Bowl and FIFA World Cup. These high-profile events present significant economic opportunities, and the City is preparing to showcase its diverse community and commercial offerings on an international stage. Through these combined efforts, Daly City continues to position itself as a dynamic and inclusive hub for commerce, culture, and innovation, ensuring a strong foundation for 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 have been used to help develop the Capital Improvement Plan for budgeting purposes. Future planning studies to be performed include a Seismic Evaluation of Critical Facilities as well as updating some of the previous studies. 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 2026 and FY 2027 budgets. 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 two designated fiscal years, 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 two fiscal year's budgets 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 next two fiscal years 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, two years of upcoming fiscal years approved budgets and three years

of projected projects which 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 two fiscal years 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 with assistance from the departments. Finance provides the departments with projected salary and benefits and internal service funds data, budget preparation guidance, the non-departmental revenues and expenditures 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.

The Finance department with the assistance of the Office of the City Manager and all other departments prepare multiple Budget Study Sessions to present to City Council to discuss and incorporate any changes based on City Council's priorities. Finance prepares a final budget draft, along with updated revenue projections, to present to the City Council in budget presentations 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 Office of the City Manager will perform quarterly budget and program performance reviews in conjunction with the departments to monitor budget implementation and performance.

Two-Year Budgeting – Policies and Procedures

A two-year operating budget has a number of advantages. It allows for a longer planning horizon enabling the City to better allocate its resources. It saves time in budget preparation in that it limits the need to do an in-depth budget process to once every two years. It also helps to better integrate goal setting and budgetary processes. In order for the process to work successfully and retain proper fiscal controls, certain policies and procedures are necessary.

Composition of Two-Year Budgets

Two-year budgets shall consist of two individual fiscal years. The City Council will adopt two individual year appropriations. Carryover of appropriations from the first year of the two-year budget to the second year of the two-year budget require a formal amendment in the second year. That means that the request must be approved by the City Manager, then by the City Council.

Mid-Year Budget Review

In each individual year of the two-year cycle, 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.

Mid-Cycle Budget Review

A mid-cycle review shall be performed by the departments in the third quarter in the first year. The review includes the departments evaluating their estimates of any differences between revenues and expenditures expected in the second year and any requests for carry-overs from year one to year two of the budget with justifications and any necessary adjustment requests to year two of the budget with justifications. As mentioned above, any carry-over from year one to year two and any budget adjustments that result in change in current appropriation must be approved by City Manager and City Council. Any budget adjustments that result in no change in total appropriation in year two will require approval by the City Manager.

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 Years 2026 & 2027

Date	Task	Responsible Party
FINANCIAL (BUDGET WORKSHEETS)		
November 2024	Financial Budget Preparation	Departments
December 2024	Operating Budget Worksheets due to Finance	Departments
February 2025	Present Mid-Year Adjustments to City Council	Finance/City Manager
January – May 2025	Finalize Proposed Operating Budget based department requests	Finance/Departments
March 8, 2025	Budget Priority Setting Study Session with Council	Finance/City Manager/Council
April 7, 2025	Budget Study Session #2 with Council	Finance/City Manager/Council
April 28, 2025	Budget Study Session #3 with Council	Finance/City Manager/Council
May 27, 2025	Budget Preview to City Council	Finance/City Manager
June 9, 2025	Budget Adoption	Finance/City Manager
June – August 2025	Adopted Operating Budget Document preparation by Finance	Finance
BUDGET NARRATIVES & PERFORMANCE MEASURES		
April 2025	Budget Narratives & Performance Measures submitted to Finance	Departments
Apr-Jun 2025	Review of Budget Narratives & Performance Measures by City Manager/Finance and return for revisions	Finance/City Manager
June 2025	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 seventeen 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, 2025

	<u>Balance</u> <u>July 1, 2024</u>	<u>Estimated</u> <u>Revenues</u> <u>2025</u>	<u>Estimated</u> <u>Expenditures</u> <u>2025</u>	<u>Other</u>	<u>Estimated</u> <u>Balance</u> <u>June 30, 2025</u>
Governmental Funds:					
OPERATING:					
General Fund	\$45,168,050	\$130,293,647	\$ (131,400,550)	-	\$44,061,147
20% Housing Set-Aside	907,151.73	262,059	(781,536)	-	387,675
Housing Agency	5,395,775	1,697,204	(5,954,985)	-	1,137,995
Community Block Grant	(822,343)	1,881,154	(1,881,154)	-	(822,343)
Linda Vista Benefit Assessment	8,543	47,380	(29,830)	-	26,093
Traffic Safety	125,768	16,632	(33,543)	-	108,857
Traffic Enforcement	690,603	1,000	-	-	691,603
Grants	223,404	11,393,930	(11,381,430)	-	235,904
Special Deposits	4,459,431	13,500	(6,500)	-	4,466,431
City Loan Repayment	-	1,326,627	(1,326,627)	-	-
Redevelopment - J.S./Mission	(127,866)	-	-	-	(127,866)
Redevelopment Obligation Retirement	33,081	-	-	-	33,081
Redevelopment - Bayshore	(28,528)	69,559	(51,892)	-	(10,861)
CAPITAL:					
Transportation (Gas Tax)	8,405,435	14,214,514	(14,214,514)	-	8,405,435
AB1600	4,735,399	566,723	(3,824,804)	-	1,477,317
Measure A	9,402,937	2,685,000	(246,896)	-	11,841,041
Measure W	2,847,595	1,190,000	(20,251)	-	4,017,345
Capital Outlay	13,098,602	8,323,641	(8,323,641)	-	13,098,602
Major Facility Improvements	18,172,287	531,469	(3,084,842)	-	15,618,915
Total Governmental	112,695,326	174,514,039	(182,562,994)	-	104,646,371
Proprietary Funds					
ENTERPRISE:					
Water Utility	36,397,456	33,268,655	(30,701,707)	1,345,859	40,310,262
Civic Center	1,848,923	1,140,897	(1,347,703)	186,042	1,828,160
Transfer Station	1,539,588	185,274	(185,274)	-	1,539,588
Sanitation District	23,907,347	34,680,102	(42,391,114)	2,204,992	18,401,328
Total Enterprise	63,693,314	69,274,928	(74,625,797)	3,736,893	62,079,338
INTERNAL SERVICE:					
Pension Bonds	9,780,651	-	-	-	9,780,651
Motor Vehicles	6,301,526	7,777,326	(10,328,855)	1,705,015	5,455,012
Central Services	140,546	278,428	(300,019)	-	118,954
PBX - Telephones	387,629	321,640	(224,259)	31,496	516,507
Building Maintenance	4,006,723	6,532,562	(7,033,757)	7,073	3,512,600
Information Services	5,966,070	6,802,650	(6,215,805)	41,358	6,594,273
Pension UAL	-	-	-	-	-
Self Insurance	11,725,818	9,113,706	(10,485,414)	-	10,354,110
Total Internal Service	38,308,963	30,826,312	(34,588,109)	1,784,942	36,332,108
COMBINED TOTAL	\$ 214,697,603	\$ 274,615,279	\$ (291,776,900)	\$ 5,521,835	\$ 203,057,817

CITY OF DALY CITY
Projected Available Fund Balances/Net Assets
To June 30, 2026

	Estimated Balance <u>June 30, 2025</u>	Projected Revenues <u>2026</u>	Adopted Budget <u>2026</u>	Other	Projected June 30, 2026
Governmental Funds:					
OPERATING:					
General Fund	\$ 44,061,147	\$ 121,941,602	\$ (129,840,031)	-	\$ 36,162,719
20% Housing Set-Aside	387,675	262,000	(905,645)	-	(\$255,970)
Housing Agency	1,137,995	3,526,139	(2,113,050)	-	2,551,084
Community Block Grant	(822,343)	-	-	-	(822,343)
Linda Vista Benefit Assessment	26,093	47,381	(29,830)	-	43,644
Traffic Safety	108,857	21,240	(50,500)	-	79,597
Traffic Enforcement	691,603	1,500	(690,410)	-	2,693
Grants	235,904	320,500	(300,000)	-	256,404
Special Deposits	4,466,431	8,800	(6,500)	-	4,468,731
City Loan Repayment	-	-	(1,390,691)	-	(1,390,691)
Redevelopment - J.S./Mission	(127,866)	-	-	-	(127,866)
Redevelopment Obligation Retirement	33,081	-	-	-	33,081
Redevelopment - Bayshore	(10,861)	40,800	(37,300)	-	(7,361)
CAPITAL:					
Transportation (Gas Tax)	8,405,435	14,911,774	(15,280,988)	-	8,036,220
AB1600	1,477,317	565,000	-	-	2,042,317
Measure A	11,841,041	2,834,650	(2,599,000)	-	12,076,691
Measure W	4,017,345	1,255,400	(2,203,000)	-	3,069,745
Capital Outlay	13,098,602	2,521,473	(885,000)	-	14,735,075
Major Facility Improvements	15,618,915	250,000	-	-	15,868,915
Total Governmental	104,646,371	148,508,259	(156,331,945)	-	96,822,684
Proprietary Funds					
ENTERPRISE:					
Water Utility	40,310,262	33,012,585	(28,167,822)	128,884	45,283,909
Civic Center	1,828,160	1,196,493	(1,160,470)	190,694	2,054,876
Transfer Station	1,539,588	237,602	(250,285)	-	1,526,905
Sanitation District	18,401,328	34,911,294	(41,537,317)	2,500,000	14,275,304
Total Enterprise	62,079,338	69,357,973	(71,115,894)	2,819,578	63,140,995
INTERNAL SERVICE:					
Pension Bonds	9,780,651	-	-	-	9,780,651
Motor Vehicles	5,455,012	9,246,267	(11,131,496)	750,000	4,319,783
Central Services	118,954	261,265	(277,416)	-	102,803
PBX - Telephones	516,507	319,988	(229,121)	31,145	638,519
Building Maintenance	3,512,600	5,556,524	(7,160,742)	7,000	1,915,382
Information Services	6,594,273	5,061,325	(4,783,089)	-	6,872,510
Pension UAL	-	-	-	-	-
Self Insurance	10,354,110	10,026,090	(10,559,549)	-	9,820,651
Total Internal Service	36,332,108	30,471,459	(34,141,414)	788,145	33,450,298
COMBINED TOTAL	\$ 203,057,817	\$ 248,337,691	\$ (261,589,252)	\$ 3,607,723	\$ 193,413,977

CITY OF DALY CITY
Projected Available Fund Balances/Net Assets
To June 30, 2027

	Estimated Balance <u>June 30, 2026</u>	Projected Revenues <u>2027</u>	Adopted Budget <u>2027</u>	Other	Projected June 30, 2027
Governmental Funds:					
OPERATING:					
General Fund	\$ 36,162,719	\$ 125,518,341	\$ (134,280,654)	-	\$ 27,400,406
20% Housing Set-Aside	(255,970)	262,000	(919,117)	-	(\$913,087)
Housing Agency	2,551,084	51,500	(113,050)	-	2,489,534
Community Block Grant	(822,343)	-	-	-	(822,343)
Linda Vista Benefit Assessment	43,644	47,381	(29,830)	-	61,195
Traffic Safety	79,597	21,240	(50,500)	-	50,337
Traffic Enforcement	2,693	1,000	-	-	3,693
Grants	256,404	320,500	(300,000)	-	276,904
Special Deposits	4,468,731	8,800	(6,500)	-	4,471,031
City Loan Repayment	(1,390,691)	-	(1,446,571)	-	(2,837,262)
Redevelopment - J.S./Mission	(127,866)	-	-	-	(127,866)
Redevelopment Obligation Retirement	33,081	-	-	-	33,081
Redevelopment - Bayshore	(7,361)	40,800	(37,300)	-	(3,861)
CAPITAL:					
Transportation (Gas Tax)	8,036,220	14,163,954	(14,290,442)	-	7,909,732
AB1600	2,042,317	565,000	-	-	2,607,317
Measure A	12,076,691	2,916,690	(2,676,200)	-	12,317,181
Measure W	3,069,745	1,291,862	(1,205,200)	-	3,156,407
Capital Outlay	14,735,075	2,521,473	(890,000)	-	16,366,548
Major Facility Improvements	15,868,915	250,000	-	-	16,118,915
Total Governmental	96,822,684	147,980,540	(156,245,363)	-	88,557,861
Proprietary Funds					
ENTERPRISE:					
Water Utility	45,283,909	34,312,031	(31,299,339)	128,884	48,425,485
Civic Center	2,054,876	1,228,255	(1,193,413)	190,694	2,280,412
Transfer Station	1,526,905	177,602	(195,496)	-	1,509,011
Sanitation District	14,275,304	35,941,202	(41,729,614)	2,500,000	10,986,893
Total Enterprise	63,140,995	71,659,091	(74,417,863)	2,819,578	63,201,801
INTERNAL SERVICE:					
Pension Bonds	9,780,651	-	-	-	9,780,651
Motor Vehicles	4,319,783	9,535,152	(11,281,052)	750,000	3,323,883
Central Services	102,803	280,248	(295,685)	-	87,366
PBX - Telephones	638,519	329,348	(229,346)	31,145	769,666
Building Maintenance	1,915,382	5,808,906	(7,275,192)	7,000	456,096
Information Services	6,872,510	4,493,670	(4,711,899)	-	6,654,280
Pension UAL	-	-	-	-	-
Self Insurance	9,820,651	10,921,607	(11,273,488)	-	9,468,771
Total Internal Service	33,450,298	31,368,932	(35,066,662)	788,145	30,540,713
COMBINED TOTAL	\$ 193,413,977	\$ 251,008,563	\$ (265,729,887)	\$ 3,607,723	\$ 182,300,376

CITY OF DALY CITY
COMPARISON OF EXPENDITURE BUDGETS

GENERAL FUND	ACTUAL	ACTUAL	BUDGET	APPROVED	APPROVED
	<u>2023</u>	<u>2024</u>	<u>2025</u>	<u>2026</u>	<u>2027</u>
City Attorney					
City Attorney	\$ 1,469,045	\$ 1,542,189	\$ 1,582,968	\$ 1,718,165	\$ 1,728,827
Measure Q - City Attorney	<u>-</u>	<u>-</u>	<u>500,000</u>	<u>-</u>	<u>-</u>
Total City Attorney	1,469,045	1,542,189	2,082,968	1,718,165	1,728,827
City Clerk	858,331	705,678	935,053	811,818	1,027,572
City Council	354,519	388,037	442,729	531,843	477,470
City Manager					
City Manager Administration	1,931,924	1,935,460	2,878,883	3,483,021	3,506,466
Community Sustainability	21,945	15,932	114,149	122,800	122,800
Community Service Center	56,033	37,108	36,144	2,163	2,344
Economic Development	<u>-</u>	<u>-</u>	<u>-</u>	<u>473,938</u>	<u>492,558</u>
Total City Manager	2,009,902	1,988,501	3,029,176	4,081,922	4,124,168
City Treasurer	44,842	62,766	71,320	70,205	70,747
Economic & Community Development					
Administration	945,522	1,269,267	1,018,411	613,683	609,315
C&D Support Services	4,706	8,414	480,974	8,000	8,000
Planning & Zoning	1,184,235	1,248,635	1,489,017	1,286,361	1,296,918
Building	2,048,369	2,205,753	2,421,109	2,514,744	2,563,836
Code Enforcement	622,555	637,982	851,729	773,701	801,779
RDA Successor Agency	3,698	3,750	3,917	4,098	4,254
Total Economic & Community Devel	4,809,084	5,373,801	6,265,158	5,200,588	5,284,102
Finance-Admin/Accounting	3,688,524	3,534,058	4,321,146	4,176,541	4,201,346
Fire					
Fire Services	26,921,975	29,339,312	27,765,244	29,308,389	29,590,295
Measure Q- Fire	<u>3,351,191</u>	<u>3,077,766</u>	<u>2,956,230</u>	<u>3,066,398</u>	<u>3,112,807</u>
Total Fire	30,273,167	32,417,078	30,721,474	32,374,787	32,703,102
Human Resources	1,601,114	1,591,815	1,959,957	2,079,519	2,041,246
Library					
Library	4,315,160	4,395,220	5,189,848	5,072,628	5,108,415
Measure Q - Library	<u>374,082</u>	<u>454,180</u>	<u>528,478</u>	<u>557,112</u>	<u>565,359</u>
Total Library	4,689,243	4,849,400	5,718,326	5,629,740	5,673,774
Police					
Police Services	40,018,652	41,553,666	49,357,957	49,459,681	50,536,823
Measure Q - Police	<u>403,459</u>	<u>648,347</u>	<u>1,202,371</u>	<u>1,044,382</u>	<u>2,030,837</u>
Total Police	40,422,112	42,202,013	50,560,328	50,504,063	52,567,660
Public Works					
Administration	533,548	740,600	887,301	804,311	816,199
Engineering	2,318,264	2,088,127	3,340,405	3,378,113	3,473,715
Parks Maintenance	3,355,258	3,747,875	3,995,837	4,241,791	4,340,276
Supplemental Interfund Transfer	<u>1,690,563</u>	<u>2,142,284</u>	<u>2,347,734</u>	<u>2,985,769</u>	<u>3,026,914</u>
Total Public Works	7,897,633	8,718,886	10,571,277	11,409,984	11,657,105
Recreation					
Recreation	9,604,723	10,567,307	12,343,673	11,077,431	11,440,345
Measure Q-Recreation	<u>574,208</u>	<u>795,125</u>	<u>767,741</u>	<u>784,387</u>	<u>792,685</u>
Total Recreation	10,178,930	11,362,432	13,111,414	11,861,819	12,233,029
Nondepartmental*	<u>5,551,567</u>	<u>14,261,606</u>	<u>5,549,897</u>	<u>(610,963)</u>	<u>490,506</u>
TOTAL GENERAL FUND	\$ 113,848,012	\$ 128,998,259	\$ 135,340,225	\$ 129,840,031	\$ 134,280,653

CITY OF DALY CITY
COMPARISON OF EXPENDITURE BUDGETS

	ACTUAL <u>2023</u>	ACTUAL <u>2024</u>	BUDGET <u>2025</u>	APPROVED <u>2026</u>	APPROVED <u>2027</u>
SPECIAL REVENUE					
City Loan Repayment	\$ 1,235,632	\$ 1,285,294	\$ 1,326,627	\$ 1,390,691	\$ 1,446,571
Housing Agency					
Housing Finance Agency	87,912	521,320	5,954,985	2,113,050	113,050
20% Housing Set Aside	131,945	202,199	781,536	905,645	919,117
Total Housing Agency	219,857	723,519	6,736,521	3,018,694	1,032,167
Community Block Grant:	1,966,383	829,914	1,881,154	-	-
Linda Vista Benefit Assessment	24,401	23,170	29,830	29,830	29,830
Traffic Safety	17,967	10,930	33,543	50,500	50,500
Traffic Enforcement	-	-	685,796	690,410	0
Grants	1,648,846	2,836,150	11,381,430	300,000	300,000
Special Deposits	4,700	5,945	6,500	6,500	6,500
Redevelopment - Bayshore	59,414	9,710	37,300	37,300	37,300
TOTAL SPECIAL REVENUE	\$ 5,177,201	\$ 5,724,632	\$ 22,118,700	\$ 5,523,925	\$ 2,902,868
CAPITAL PROJECTS					
Transportation (Gas Tax)	\$ 10,860,027	\$ 14,783,037	\$ 46,252,550	\$ 15,280,988	\$ 14,290,442
Measure A	944,511	2,722,468	12,112,934	2,599,000	2,676,200
Measure W	915,214	746,614	3,553,750	2,203,000	1,205,200
AB1600	436,089	264,048	3,824,804	-	-
Capital Outlay	2,534,323	6,563,643	40,764,611	885,000	890,000
Major Facility Improvements	469,182	1,717,380	9,829,430	-	-
TOTAL CAPITAL PROJECTS	\$ 16,159,346	\$ 26,797,191	\$ 116,338,079	\$ 20,967,988	\$ 19,061,842
ENTERPRISE					
Water Utility	\$ 22,807,447	\$ 24,774,588	\$ 46,563,511	\$ 28,167,822	\$ 31,299,339
Civic Center	1,034,109	1,438,224	1,347,703	1,160,470	1,193,413
Transfer Station	114,580	120,309	185,274	250,285	195,496
Sanitation District	31,769,346	35,035,746	53,092,470	41,537,317	41,729,614
TOTAL ENTERPRISE	\$ 55,725,482	\$ 61,368,867	\$ 101,188,957	\$ 71,115,894	\$ 74,417,862
INTERNAL SERVICE FUNDS					
Pension Bonds	\$ 1,473,293	\$ 236,252	\$ -	\$ -	\$ -
Motor Vehicles	5,935,941	6,653,776	12,809,555	11,131,496	11,281,052
Central Services	256,716	271,154	300,019	277,416	295,685
PBX - Telephones	253,401	357,553	224,259	229,121	229,346
Building Maintenance	5,806,649	5,528,388	7,033,757	7,160,742	7,275,192
Information Services	4,347,510	3,574,028	7,816,737	4,783,089	4,711,899
Self Insurance	6,936,536	8,819,658	10,485,414	10,559,549	11,273,488
TOTAL INTERNAL SERVICE	\$ 25,010,045	\$ 25,440,808	\$ 38,669,741	\$ 34,141,414	\$ 35,066,662
COMBINED EXPENDITURE TOTAL	\$ 215,920,086	\$ 248,329,758	\$ 413,655,702	\$ 261,589,252	\$ 265,729,887

CITY OF DALY CITY
COMPARISON OF REVENUE BUDGETS

GENERAL FUND	ACTUAL	ACTUAL	BUDGET	APPROVED	APPROVED
	<u>2023</u>	<u>2024</u>	<u>2025</u>	<u>2026</u>	<u>2027</u>
Property Tax					
Property Tax	\$ 34,566,846	\$ 42,409,543	\$ 39,408,371	\$ 42,171,784	\$ 44,314,089
Vehicle License Fee	<u>15,125,990</u>	<u>9,993,977</u>	<u>12,600,000</u>	<u>9,000,000</u>	<u>9,000,000</u>
Total Property Tax	49,692,836	52,403,520	52,008,371	51,171,784	53,314,089
Sales Tax					
General Sales Tax	17,069,005	17,650,149	17,093,700	18,215,500	18,576,600
Measure Q	<u>8,705,750</u>	<u>8,805,822</u>	<u>8,594,000</u>	<u>8,971,000</u>	<u>9,184,000</u>
Total Sales Tax	25,774,755	26,455,971	25,687,700	27,186,500	27,760,600
Utility Users Tax	6,934,379	7,095,237	6,063,335	7,776,800	8,305,186
Franchise Fees	5,016,119	5,166,543	5,430,734	5,189,606	5,195,304
Business License Taxes	5,784,521	6,672,917	6,445,920	6,694,400	6,983,388
Other Taxes	1,686,355	1,784,738	1,812,803	2,139,000	2,239,000
Licenses and Permits	2,672,412	2,587,982	2,575,635	2,543,000	2,543,000
Fines and Forfeitures	2,617,133	2,403,018	2,075,867	2,249,120	2,337,320
Rents and Interest	3,078,457	3,442,310	2,657,651	3,879,679	3,778,246
From Other Agencies**	7,590,929	7,757,770	4,248,117	1,260,000	1,010,000
Charges and Fees	5,107,784	5,918,059	5,696,331	5,366,726	5,409,426
Program Fees	1,407,217	1,754,198	2,043,179	1,580,040	1,597,613
Miscellaneous	1,422,212	1,248,506	611,196	608,475	608,475
Interfund Transfers	<u>4,473,353</u>	<u>4,260,468</u>	<u>4,420,693</u>	<u>4,296,473</u>	<u>4,436,695</u>
TOTAL GENERAL FUND	\$ 123,258,462	\$ 128,951,238	\$ 121,777,532	\$ 121,941,602	\$ 125,518,341
SPECIAL REVENUE					
City Loan Repayment	\$ -	\$ -	\$ -	\$ -	\$ -
Housing Agency					
Housing Finance Authority	164,569	738,683	1,697,204	3,526,139	51,500
20% Housing Set Aside	<u>259,883</u>	<u>325,388</u>	<u>262,059</u>	<u>262,000</u>	<u>262,000</u>
Total Housing Agency	424,453	1,064,071	1,959,263	3,788,139	313,500
Community Block Grant:	1,966,383	829,914	1,881,154	-	-
Linda Vista Benefit Assessment	54,845	91,672	47,380	47,381	47,381
Traffic Safety	33,360	24,423	16,632	21,240	21,240
Traffic Enforcement	11,609	5,088	1,000	1,500	1,000
Grants	918,073	2,957,714	11,393,930	320,500	320,500
Special Deposits	18,592	24,702	13,500	8,800	8,800
Redevelopment - J.S./Mission	1,235,632	1,285,294	-	-	-
Redevelopment - Bayshore	<u>74,205</u>	<u>18,590</u>	<u>40,800</u>	<u>40,800</u>	<u>40,800</u>
TOTAL SPECIAL REVENUE	\$ 4,737,150	\$ 6,301,468	\$ 15,353,659	\$ 4,228,360	\$ 753,221

CITY OF DALY CITY
COMPARISON OF REVENUE BUDGETS

	ACTUAL	ACTUAL	BUDGET	APPROVED	APPROVED
	<u>2023</u>	<u>2024</u>	<u>2025</u>	<u>2026</u>	<u>2027</u>
CAPITAL PROJECTS					
Transportation (Gas Tax)	\$ 10,713,383	\$ 14,653,607	\$ 48,791,283	\$ 14,911,774	\$ 14,163,954
Measure A	2,903,581	3,406,317	2,685,000	2,834,650	2,916,690
Measure W	1,284,865	1,358,658	1,190,000	1,255,400	1,291,862
AB1600	289,589	699,863	566,723	565,000	565,000
Capital Outlay	4,813,048	6,710,806	42,721,084	2,521,473	2,521,473
Major Facility Improvements	<u>221,966</u>	<u>8,962,160</u>	<u>-</u>	<u>250,000</u>	<u>250,000</u>
TOTAL CAPITAL PROJECTS	<u>\$ 20,226,431</u>	<u>\$ 35,791,411</u>	<u>\$ 95,954,090</u>	<u>\$ 22,338,297</u>	<u>\$ 21,708,979</u>
ENTERPRISE					
Water Utility	\$ 29,409,352	\$ 32,725,290	\$ 54,349,719	\$ 33,012,585	\$ 34,312,031
Civic Center	1,433,157	1,539,316	1,140,897	1,196,493	1,228,255
Transfer Station	114,580	114,580	185,274	237,602	177,602
Sanitation District	<u>33,452,429</u>	<u>34,890,460</u>	<u>52,361,759</u>	<u>34,911,294</u>	<u>35,941,202</u>
TOTAL ENTERPRISE	<u>\$ 64,409,518</u>	<u>\$ 69,269,646</u>	<u>\$ 108,037,650</u>	<u>\$ 69,357,973</u>	<u>\$ 71,659,091</u>
INTERNAL SERVICE FUNDS					
Pension Bonds	\$ 5,018,067	\$ 5,361,957	\$ -	\$ -	\$ -
Motor Vehicles	7,188,380	8,355,643	7,777,326	9,246,267	9,535,152
Central Services	297,610	297,974	278,428	261,265	280,248
PBX - Telephones	308,548	347,647	321,640	319,988	329,348
Building Maintenance	6,162,299	6,505,284	6,532,562	5,556,524	5,808,906
Information Services	3,768,439	4,257,654	6,802,650	5,061,325	4,493,670
Retiree Health	-	-	-	-	-
Pension UAL Fund	2,000,000	1,084,535	-	-	-
Self Insurance	<u>9,774,064</u>	<u>11,453,287</u>	<u>9,113,706</u>	<u>10,026,090</u>	<u>10,921,607</u>
TOTAL INTERNAL SERVICE	<u>\$ 34,517,407</u>	<u>\$ 37,663,982</u>	<u>\$ 30,826,312</u>	<u>\$ 30,471,459</u>	<u>\$ 31,368,932</u>
COMBINED REVENUE TOTAL	<u>\$ 247,148,968</u>	<u>\$ 277,977,744</u>	<u>\$ 371,949,242</u>	<u>\$ 248,337,691</u>	<u>\$ 251,008,563</u>

CITY OF DALY CITY

FULL-TIME EMPLOYEE

DEPARTMENT / DIVISION	FY 2024	FY 2025	FY 2026	FY 2027
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	0.13	0.13	0.13	0.13
CITY MANAGER	6.00	6.00	8.00	8.00
ECONOMIC & COMMUNITY DEVELOPMENT				
Administration	2.75	2.75	1.60	1.60
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	0.67	1.02	1.13	1.13
Block Grant	0.69	0.66	0.60	0.60
Block Grant - CV	0.16	-	-	-
Residential Rehab	0.91	0.94	1.09	1.09
Home Program	0.37	0.18	0.13	0.13
	23.00	23.00	22.00	22.00
FINANCE & ADMINISTRATIVE SERVICES				
Administration	15.47	15.97	15.62	15.62
Information Services	9.40	10.40	10.40	10.40
Utility Billing	8.00	7.50	7.85	7.85
	32.87	33.87	33.87	33.87
FIRE				
Fire Services	66.00	66.00	66.00	66.00
Measure Q Fire	9.00	9.00	9.00	9.00
	75.00	75.00	75.00	75.00
HUMAN RESOURCES				
Human Resources	4.65	3.80	4.80	4.80
Workers' Comp Claims	1.35	2.20	2.20	2.20
	6.00	6.00	7.00	7.00
LIBRARY				
Measure Q Library	3.00	3.00	3.00	3.00
Library	17.00	17.00	17.00	17.00
	20.00	20.00	20.00	20.00
POLICE				
Police Services	141.00	141.00	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
Measure Q Police	-	2.00	2.00	2.00
	142.00	144.00	145.00	145.00

CITY OF DALY CITY

FULL-TIME EMPLOYEE

DEPARTMENT / DIVISION	FY 2024	FY 2025	FY 2026	FY 2027
PUBLIC WORKS				
Administration	2.82	2.82	3.82	3.82
General Fund Engineering	11.46	11.46	11.46	11.46
Transportation Fund Streets	13.35	13.75	14.00	14.00
Transportation Fund Traffic Signal & Street Lighting	2.25	2.25	2.00	2.00
Parks Maintenance	11.30	11.50	11.50	11.50
Building Maintenance*	23.41	23.61	23.61	23.61
Motor Vehicles	6.41	6.61	6.61	6.61
	71.00	72.00	73.00	73.00
RECREATION SERVICES				
Measure Q Recreation	4.00	4.00	4.00	4.00
Recreation	17.00	17.00	17.00	17.00
	21.00	21.00	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	17.50	17.50	17.50
Laboratory	3.00	3.00	3.00	3.00
Distribution System	14.00	13.50	13.50	13.50
Collection System	11.00	11.00	12.00	12.00
	76.00	75.00	76.00	76.00
GRAND TOTAL	487.00	490.00	495.00	495.00

CITY OF DALY CITY

HOURLY FULL TIME EQUIVALENT**

DEPARTMENT / DIVISION	FY 2024	FY 2025	FY 2026	FY 2027
CITY MANAGER	0.17	0.17	0.22	0.22
ECONOMIC & COMMUNITY DEVELOPMENT				
Building	0.36	0.36	0.36	0.36
Housing	-	-	0.23	0.23
	<u>0.36</u>	<u>0.36</u>	<u>0.59</u>	<u>0.59</u>
FINANCE & ADMINISTRATIVE SERVICES				
Administration	2.19	2.70	2.93	2.93
Utility Billing	1.11	1.11	1.08	1.08
Central Services	1.08	1.08	0.82	0.82
Information Services	-	0.46	0.46	-
	<u>4.38</u>	<u>5.35</u>	<u>5.29</u>	<u>4.83</u>
FIRE				
Fire Services	2.38	2.09	1.69	1.69
	<u>2.38</u>	<u>2.09</u>	<u>1.69</u>	<u>1.69</u>
HUMAN RESOURCES				
Human Resources	0.25	0.87	0.46	0.46
	<u>0.25</u>	<u>0.87</u>	<u>0.46</u>	<u>0.46</u>
LIBRARY				
Measure Q Library	0.81	0.74	0.77	0.77
Library	5.56	6.67	5.97	5.97
	<u>6.37</u>	<u>7.41</u>	<u>6.74</u>	<u>6.74</u>
POLICE				
Police Services	3.54	3.54	2.26	2.26
	<u>3.54</u>	<u>3.54</u>	<u>2.26</u>	<u>2.26</u>
PUBLIC WORKS				
Engineering	1.85	1.92	1.62	1.62
Streets Maintenance	0.94	1.92	2.00	2.00
Parks Maintenance	1.69	1.44	2.16	2.16
Building Maintenance	1.44	0.48	1.44	1.44
Motor Vehicles	0.25	1.44	0.38	0.38
Giammona Pool Maintenance	-	0.10	0.19	0.19
	<u>6.17</u>	<u>7.30</u>	<u>7.80</u>	<u>7.80</u>
RECREATION SERVICES				
Measure Q Recreation	1.39	2.22	2.70	2.70
Administration	44.61	53.41	47.22	47.22
	<u>46.00</u>	<u>55.63</u>	<u>49.92</u>	<u>49.92</u>
WATER & WASTEWATER RESOURCES				
Administration	0.46	0.46	1.38	1.38
Wastewater Operations	0.92	0.69	0.92	0.92
Plant & Equipment Maintenance	0.63	0.92	0.92	0.92
Distribution System	0.63	0.46	0.92	0.92
Collection System	0.63	0.46	-	-
	<u>3.27</u>	<u>2.99</u>	<u>4.15</u>	<u>4.15</u>
GRAND TOTAL	72.89	85.71	79.13	78.67

**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	Economic & Community Development				Finance & Admin Services				Human Resources				Water & Wastewater Resources				Nondepartmental	
		City Attorney	City Clerk	City Manager	City Treasurer	Development	Services	Fire	Resources	Library	Police	Public Works	Recreation						
General Fund																			
01	General Fund	X	X	X	X	X	X	X	X	X	X	X	X	X	X	X	X	X	
Special Revenue																			
11	Housing Set-Aside					X													
12	Housing Finance Agency					X													
17	Gas Tax													X					
18	Community Block Grant					X													
19	Linda Vista Benefit Assessment													X					
20	AB 1600 Public Facility Fees					X		X			X	X			X				
23	Traffic Safety Fund													X					
25	Traffic Enforcement Fund													X					
26	Measure A													X					
27	Measure W													X					
28	Grants			X		X				X	X	X	X						
Capital Program Funds																			
31	Capital Projects					X		X		X	X	X	X						
33	Major Facility Improvements													X					
Enterprise Fund																			
41	Water Utility							X										X	
43	Civic Center													X					
45	Mussel Rock Transfer Station													X					
87	Sanitation District																	X	
Internal Service Funds																			
03	Retirement Contributions																	X	
51	Motor Vehicles													X					
52	Central Services																		
53	PBX-Telephone System																		
54	Building Maintenance													X					
55	Information Services																		
57	Pension UAL Fund																	X	
58	Self-Insurance	X																	

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 MAPPING CROSS REFERENCE

City staff has been working diligently for the past fiscal years to upgrade the outdated financial software system. Starting July 1, 2025, the City will go live with the financial side of Tyler Enterprise ERP. The Payroll and Human Resource side will go live on January 1, 2026 completing the implementation. With this change in systems, department account numbers have been updated. Below is a reference guide that maps the City's legacy account numbers to the new account numbers in the new system.

<u>DEPARTMENT</u>	<u>LEGACY</u>	<u>NEW</u>
LEGISLATIVE BODY	01-001-019	10101900
CITY MANAGER	01-010-010	10101000
ECONOMIC DEVELOPMENT	01-010-012	10101200
COMMUNITY SUSTAINABILITY	01-010-423	10142300
COMMUNITY SERVICE CENTER	01-011-014	10101400
CITY CLERK	01-020-020	10102000
FINANCE	01-030-030	10103000
NONDEPARTMENTAL	01-031-031	10103100
CITY TREASURER	01-040-040	10104000
CITY ATTORNEY	01-050-050	10105000
MEASURE Q - CITY ATTORNEY	01-050-103	10110300
HUMAN RESOURCES	01-070-070	10107000
RECREATION ADMIN	01-117-117	10111700
MEASURE Q - LIBRARY	01-120-103	10110301
SERRAMONTE MAIN LIBRARY	01-120-122	10112200
BAYSHORE BRANCH LIBRARY	01-120-123	10112300
JOHN DALY BRANCH LIBRARY	01-120-125	10112500
WESTLAKE BRANCH LIBRARY	01-120-126	10112600
LIBRARY MATERIAL & PROCESSING	01-120-127	10112700
LIBRARY GENERAL/PROGRAMMING	01-120-128	10112800
MEASURE Q - RECREATION	01-131-103	10110302
MARKETING	01-131-132	10113200
BAYSHORE COMMUNITY CENTER	01-131-133	10113300
WAR MEMORIAL COMMUNITY CENTER	01-131-135	10113500
WESTLAKE PARK	01-131-136	10113600
LINCOLN COMMUNITY CENTER	01-131-137	10113700
GELLERT PARK	01-131-138	10113800
ATHLETICS	01-131-140	10114000
AYRP	01-131-141	10114100
SYRP	01-131-142	10114200
TEEN GRANTS/PROGRAMS	01-131-151	10115100
AQUATICS	01-131-152	10115200
FACILITY & FIELD RENTALS	01-131-154	10115400
SPECIAL EVENTS	01-131-155	10115500
CONTRACT CLASSES	01-131-157	10115700
YOUTH AND TEEN PROGRAMS	01-131-162	10116200
DOELGER SENIOR	01-131-460	10146000
DELI	01-131-461	10146100

<u>DEPARTMENT</u>	<u>LEGACY</u>	<u>NEW</u>
SENIOR LUNCH	01-131-463	10146300
MEASURE Q - POLICE	01-200-103	10110303
POLICE	01-200-200	10120000
MEASURE Q - FIRE	01-220-103	10110304
FIRE	01-220-220	10122000
ECONOMIC/COMMUNITY DEVELOPMENT	01-300-300	10130000
CD SUPRT SVCS	01-300-339	10133900
BUILDING	01-300-340	10134000
CODE ENFORCEMENT	01-300-341	10134100
RDA SUCCESSOR AGENCY	01-300-403	10140300
PLANNING AND ZONING	01-301-302	10130200
PUBLIC WORKS ADMINISTRATION	01-310-310	10131000
ENGINEERING	01-312-311	10131100
STREETS	01-314-330	10133000
SIGNALS & STREET LIGHTING	01-316-353	10135300
PARKS MAINTENANCE	01-317-160	10116000
CITY - LOAN REPAYMENT	02-031-031	10200000
RETIREMENT CONTRIBUTIONS	03-031-031	50303100
20% HOUSING SET-ASIDE	11-996-416	21141600
HOUSING FINANCE AGENCY	12-996-410	21241000
DC HOUSING DEVT FINANCE AGENCY	12-996-414	21241400
PLHA ADMIN	12-996-499	21249900
NONDEPARTMENTAL	17-031-031	21703100
STREETS	17-314-330	21733000
SIGNALS & STREET LIGHTING	17-316-353	21735300
RESIDENTIAL REHAB	18-305-303	21830300
BLOCK GRANT ADMINISTRATION	18-305-305	21830500
CDBG-CV ADMIN	18-305-379	21837900
LINDA VISTA SUBDIVISION	19-310-335	21933500
BAY RIDGE SUBDIVISION	19-310-377	21937700
AB 1600 DEVELOPMENT IMPACT FEE	20-031-385	22038500
AB1600 PUB FAC FEES 031	20-031-401	22040100
AB1600 PUB FAC FEES 314	20-314-401	22040102
D U I C E/S T O P PROGRAM	23-200-209	22320900
TRAFFIC ENFORCEMENT FUND	25-200-200	22520000
NONDEPARTMENTAL	26-031-031	22603100
NONDEPARTMENTAL	27-031-031	22703100
A S E S - BAYSHORE ELEM SCHOOL	28-131-178	22817800
CITIZENS OPT PUB SAFETY-SLESF	28-200-202	22820200
BSCC ORGZED RETAIL THEFT GRANT	28-200-264	22826400
HOME PROGRAM ADMIN	28-305-345	22834500
CAL HOME HOUSING REHAB GRANT	28-305-394	22839400
CHANNEL 8 UPGRADE	31-010-023	33102300
NONDEPARTMENTAL	31-031-031	33103100
FIRE EMERGENCY EQUIPMENT	31-220-891	33189100
NONDEPARTMENTAL	33-031-031	33103100
UTILITY BILLING	41-034-034	44103400
WATER OPERATIONS	41-381-371	44137100
DISTRIBUTION SYSTEM	41-382-375	44137500

<u>DEPARTMENT</u>	<u>LEGACY</u>	<u>NEW</u>
CIVIC CENTER SOUTH	43-031-031	44303100
350 90TH STREET	43-031-035	44303500
CHILD CARE CENTER	43-031-036	44303600
TRANSFER STATION	45-030-390	44539000
MOTOR VEHICLES	51-315-450	55145000
MOTOR VEHICLE REPLACEMENT	51-315-453	55145300
FIRE APPARATUS REPLACEMENT	51-315-454	55145400
CENTRAL SERVICES	52-032-363	55236300
TELEPHONE SYSTEM	53-030-435	55343500
BUILDING MAINTENANCE	54-313-110	55411000
CHILD CARE CENTER MAINTENANCE	54-313-116	55411600
GIAMMONA POOL MAINTENANCE	54-313-118	55411800
INFORMATION SERVICES	55-035-455	55545500
INFORMATION SERVICES - CAPITAL	55-035-458	55545800
COPIERS	55-035-459	55545900
GENERAL LIABILITY	58-038-425	55842500
UNEMPLOYMENT	58-038-427	55842700
WORKERS COMPENSATION	58-070-424	55842400
SAFETY PROGRAMS	58-070-426	55842600
LIBRARY SALES AND DONATION	61-120-120	16112000
WATER & WASTEWATER ADMIN	87-380-370	48737000
WASTEWATER OPERATIONS	87-381-372	48737200
LABORATORY	87-381-374	48737400
COLLECTION SYSTEMS	87-382-376	48737600
PLANT & EQUIPMENT MAINTENCE	87-383-373	48737300
SANITATION DISTRICT	87-920-105	48710500
260 ABBOT	96-400-409	69640900

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, 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 work with the Daly City Housing Finance Agency and City to implement affordable housing agreements and projects without impacting the City's General Fund.
- 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.

OFFICE OF THE CITY ATTORNEY

ANNUAL BUDGET OUTCOMES (continued)

- 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.
- The Office of the City Attorney continues to work closely with all Departments to ensure that all agreement and contracts are reviewed in a timely manner and that all agreements and contracts adhere to federal, state and local rules and regulations. The Office of the City Attorney also prepares all temporary license agreements in order to promote economic development in the City.

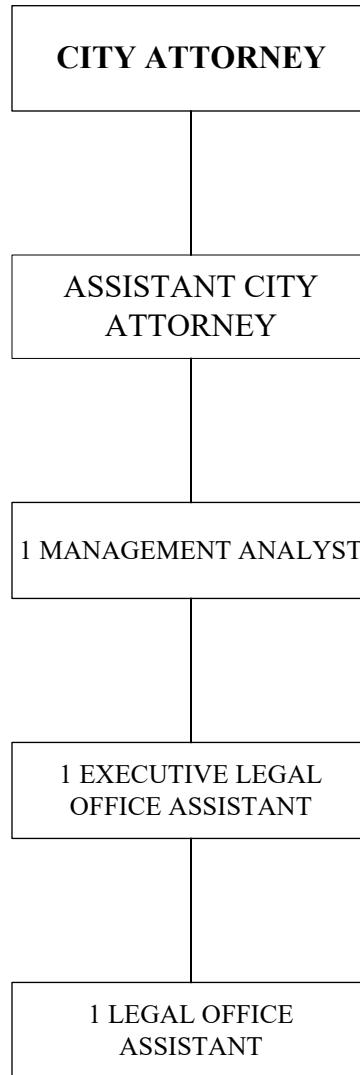
OFFICE OF THE CITY ATTORNEY

PERFORMANCE MEASURES

Measure	Methodology	System	Actual 2023	Actual 2024	Estimate 2025	Projected 2026	Projected 2027
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	98% cases resolved prior to litigation	95% cases resolved prior to litigation	95-98%	99%
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%	99%	98%	100%	100%



**CITY OF DALY CITY
OFFICE OF THE CITY ATTORNEY
FISCAL YEARS 2026 & 2027**



FULL-TIME SALARIED POSITION LISTING

CITY ATTORNEY

Classification	Range	FY 2024	FY 2025	FY 2026	FY 2027
City Attorney - 10105000					
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	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 - 55842500					
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 CITY

 Biennial Budget
 FY 2026 and FY 2027

CITY ATTORNEY

Revenues	FY 2023 Actual	FY 2024 Actual	FY 2025 Adjusted	FY 2026 Approved	FY 2027 Approved
Rents and Interest	166,277	226,722	25,000	70,000	70,000
Charges and Fees	3,308,316	3,444,826	5,039,845	5,121,800	5,546,800
Miscellaneous Revenues	358,491	65,599	92,700	85,000	85,000
Total Revenues	\$3,833,084	\$3,737,147	\$5,157,545	\$5,276,800	\$5,701,800

Expenditures	FY 2023 Actual	FY 2024 Actual	FY 2025 Adjusted	FY 2026 Approved	FY 2027 Approved
Salaries and Benefits	1,390,750	1,398,885	1,446,774	1,622,464	1,628,497
Services and Supplies	360,206	343,104	1,055,043	582,200	582,700
Other Charges	2,822,209	4,480,344	4,775,148	4,774,099	5,205,794
Fixed Charges	129,770	165,977	198,202	188,653	195,020
Capital Outlay	-	20,153	15,000	18,000	18,000
Operating Transfers Out	45,581	47,404	49,300	50,779	52,303
Total Expenditures	\$4,748,515	\$6,455,867	\$7,539,467	\$7,236,195	\$7,682,314

CITY OF DALY CITY

 Biennial Budget
 FY 2026 and FY 2027

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

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 050

Revenues	FY 2023 Actual	FY 2024 Actual	FY 2025 Adjusted	FY 2026 Approved	FY 2027 Approved
Charges and Fees	36,444	36,444	39,845	46,800	46,800
Total Revenues	\$36,444	\$36,444	\$39,845	\$46,800	\$46,800

Expenditures	FY 2023 Actual	FY 2024 Actual	FY 2025 Adjusted	FY 2026 Approved	FY 2027 Approved
Salaries and Benefits	1,220,466	1,249,932	1,230,887	1,400,648	1,405,296
Services and Supplies	124,060	132,762	158,836	134,700	134,700
Other Charges	4,064	2,925	6,350	5,300	5,300
Fixed Charges	120,456	156,570	186,895	177,517	183,531
Total Expenditures	\$1,469,045	\$1,542,189	\$1,582,968	\$1,718,165	\$1,728,827

CITY OF DALY CITY	Fund: GENERAL FUND	01
Biennial Budget	Department: CITY ATTORNEY	050
FY 2026 and FY 2027	Program: MEASURE Q	103
 		

Revenues	FY 2023 Actual	FY 2024 Actual	FY 2025 Adjusted	FY 2026 Approved	FY 2027 Approved
Total Revenues	\$0	\$0	\$0	\$0	\$0
Expenditures	FY 2023 Actual	FY 2024 Actual	FY 2025 Adjusted	FY 2026 Approved	FY 2027 Approved
Services and Supplies	-	-	500,000	-	-
Total Expenditures		\$0	\$500,000	\$0	\$0

CITY OF DALY CITY	Fund: SELF INSURANCE	58
Biennial Budget	Department: CITY ATTORNEY	038
FY 2026 and FY 2027	Program: GEN LIABILITY	425
 		

Revenues	FY 2023 Actual	FY 2024 Actual	FY 2025 Adjusted	FY 2026 Approved	FY 2027 Approved
Rents and Interest	166,277	226,722	25,000	70,000	70,000
Charges and Fees	3,270,570	3,401,393	5,000,000	5,075,000	5,500,000
Miscellaneous Revenues	358,491	65,599	92,700	85,000	85,000
Total Revenues	\$3,795,338	\$3,693,714	\$5,117,700	\$5,230,000	\$5,655,000
Expenditures	FY 2023 Actual	FY 2024 Actual	FY 2025 Adjusted	FY 2026 Approved	FY 2027 Approved
Salaries and Benefits	169,667	143,506	166,446	172,816	174,202
Services and Supplies	234,638	208,800	392,207	443,500	444,000
Other Charges	2,818,145	4,477,419	4,768,798	4,768,799	5,200,494
Fixed Charges	9,314	9,407	11,307	11,136	11,488
Capital Outlay	-	20,153	15,000	18,000	18,000
Operating Transfers Out	45,581	47,404	49,300	50,779	52,303
Total Expenditures	\$3,277,345	\$4,906,689	\$5,403,058	\$5,465,030	\$5,900,487

CITY OF DALY CITY

Biennial Budget
FY 2026 and FY 2027

Fund:	SELF INSURANCE	58
Department:	CITY ATTORNEY	038
Program:	UNEMPLOYMENT	427

	FY 2023 Actual	FY 2024 Actual	FY 2025 Adjusted	FY 2026 Approved	FY 2027 Approved
Revenues					
Charges and Fees	1,302	6,989	-	-	-
Total Revenues	\$1,302	\$6,989	\$0	\$0	\$0
	FY 2023 Actual	FY 2024 Actual	FY 2025 Adjusted	FY 2026 Approved	FY 2027 Approved
Expenditures					
Salaries and Benefits	617	5,447	49,440	49,000	49,000
Services and Supplies	1,508	1,542	4,000	4,000	4,000
Total Expenditures	\$2,125	\$6,989	\$53,440	\$53,000	\$53,000

OFFICE OF THE 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.

OFFICE OF THE 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

- Provide high quality service to the public in the recording, maintenance, storage, and retrieval of the City's official documents
- 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

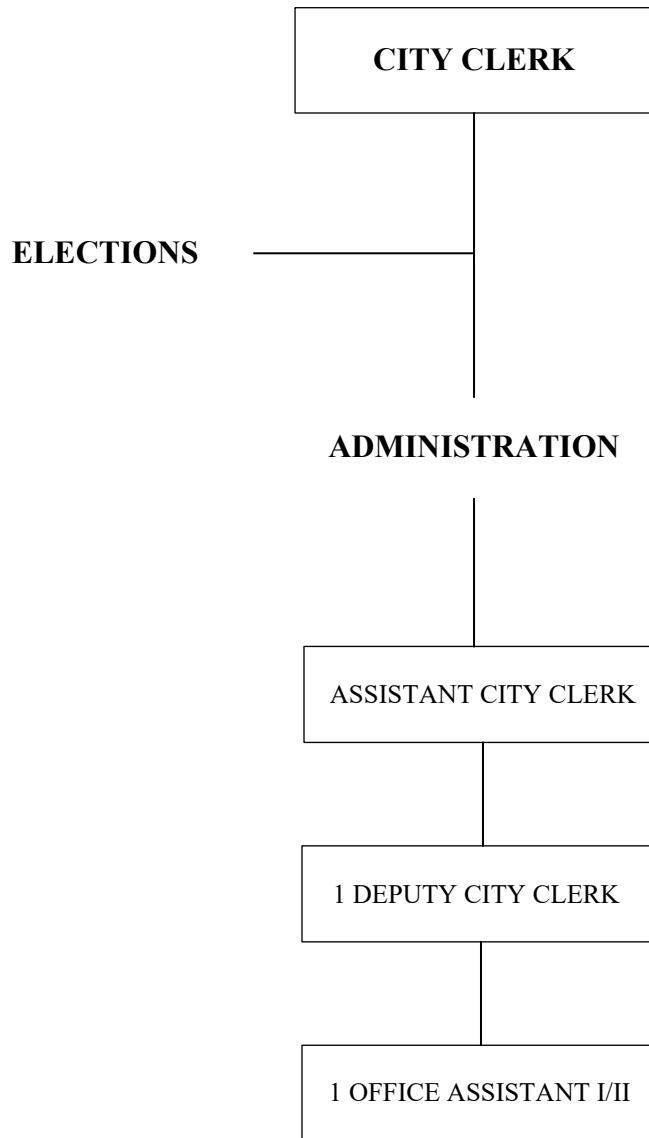
- Budget for local election in fiscal year 2027.
- Staffing changes were made to reclassify one Office Assistant III with one Deputy City Clerk and adjust Assistant City Clerk's salary range.

PERFORMANCE MEASURES

Measure	Actual 2023	Actual 2024	Estimate 2025	Projected 2026	Projected 2027
Field and respond to incoming inquiries and requests to City Hall	98%	98%	98%	98%	98%
Comply with the Political Reform Act in submittal of forms to Fair Political Practices Commission (FPPC)	99%	99%	100%	100%	100%
Administer and ensure procedures for local elections and measures are completed and certified by County	100%	100%	100%	100%	100%
Ensure City Council actions (ordinances, resolutions, minutes) are properly executed, recorded, and archived	100%	100%	100%	100%	100%
Verify, post, and publish agendas and legal notices to comply with the Brown Act	100%	100%	100%	100%	100%



**CITY OF DALY CITY
CITY CLERK
FISCAL YEARS 2026 & 2027**



FULL-TIME SALARIED POSITION LISTING

City Clerk

Classification	Range	FY 2024	FY 2025	FY 2026	FY 2027
City Clerk - 10102000					
City Clerk	Q910	1.00	1.00	1.00	1.00
Assistant City Clerk	U056	1.00	1.00	1.00	1.00
Deputy City Clerk	U040	-	-	1.00	1.00
Office Assistant III	Z030	1.00	1.00	-	-
Office Assistant I/II	Z125	1.00	1.00	1.00	1.00
		4.00	4.00	4.00	4.00

CITY OF DALY CITY

Biennial Budget
FY 2026 and FY 2027

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Revenues	FY 2023 Actual	FY 2024 Actual	FY 2025 Adjusted	FY 2026 Approved	FY 2027 Approved
From Other Agencies	3,268	-	-	-	-
Charges and Fees	6,520	-	6,500	-	7,000
Total Revenues	\$9,788	\$0	\$6,500	\$0	\$7,000
Expenditures	FY 2023 Actual	FY 2024 Actual	FY 2025 Adjusted	FY 2026 Approved	FY 2027 Approved
Salaries and Benefits	590,739	575,136	604,956	668,353	679,466
Services and Supplies	150,968	5,719	162,600	7,600	207,600
Other Charges	900	850	(1,228)	2,970	2,970
Fixed Charges	115,725	123,973	143,976	132,895	137,536
Total Expenditures	\$858,331	\$705,678	\$910,304	\$811,818	\$1,027,572

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.
- Continue the development of a master plan for Doelger Senior Center/Westlake Park.
- Continue to maintain the City’s Road Resurfacing Program.
- Modernize street lighting to improve energy efficiency and reliability.

Economic Growth

- Attract and welcome new businesses—both small businesses and targeted larger-scale developments—to revitalize vacant commercial spaces and strengthen Daly City's economic landscape.
- Support the continued growth of existing small businesses and encourage the establishment of new ones.
- Streamline and modernize the City’s permitting process to enhance customer satisfaction, improve operational efficiency, and deliver more user-friendly government services.
- Explore the creation of Cultural and Commercial Districts that showcase and uplift small businesses.
- Continue developing a comprehensive Tourism Strategy to position Daly City as a Destination City for visitors and residents alike.

CITY COUNCIL

SUPPORT FOR CITY-WIDE PRIORITIES (continued)

Engagement

- Continue to engage and educate the community to participate in civic affairs and provide input on public policy initiatives and community concerns.
- Continue to combat loneliness and build social connections in our community
- Continue to promote inclusivity and celebrate diversity
- Provide support to Commissions to encourage workshops and community gatherings that promote their causes (i.e., Women's Commission and Arts & Culture Commission)

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.
- Consider new ideas to expand funding sources for public art, parks, recreation, and libraries.

Public Safety

- Continue to ensure adequate public safety resources to reinforce a sense of community and personal safety.
- Continue to offer community programming (i.e., Citizens Academy / CERT Program / Fire Mitigation Prep).

Quality of Life

- Affordable Housing
 - Continue to develop quality affordable housing at all income levels to combat rising home prices.
 - Expand affordable housing and childcare initiatives on City land.
- 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.
 - Support well-being across generations through increased senior and youth engagement opportunities.

CITY COUNCIL

SUPPORT FOR CITY-WIDE PRIORITIES (continued)

Social Justice & Equity

- Expand 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.
- Address disparities in neighborhood conditions related to blight and enhance support for unhoused individuals.
- Support pathways to opportunity for low-income residents through strategic partnerships and resource-efficient initiatives.
- Uphold Daly City's commitment to being a welcoming and inclusive community for all.
- Elevate youth voices by transitioning the Youth Advisory Committee into a formal Youth Commission.
- Anticipate and address federal policy impacts to safeguard community stability.

Sustainability

- Continue to transition to a greener fleet.
- Expand Green Infrastructure / Renewable Energy Installation / Battery Storage on City-Owned Buildings.
- Invest in new or renovated infrastructure projects for increased efficiency.
- Shift to renewable energy sources.
- Promote Water Conservation Programs.

Workforce & Succession Planning

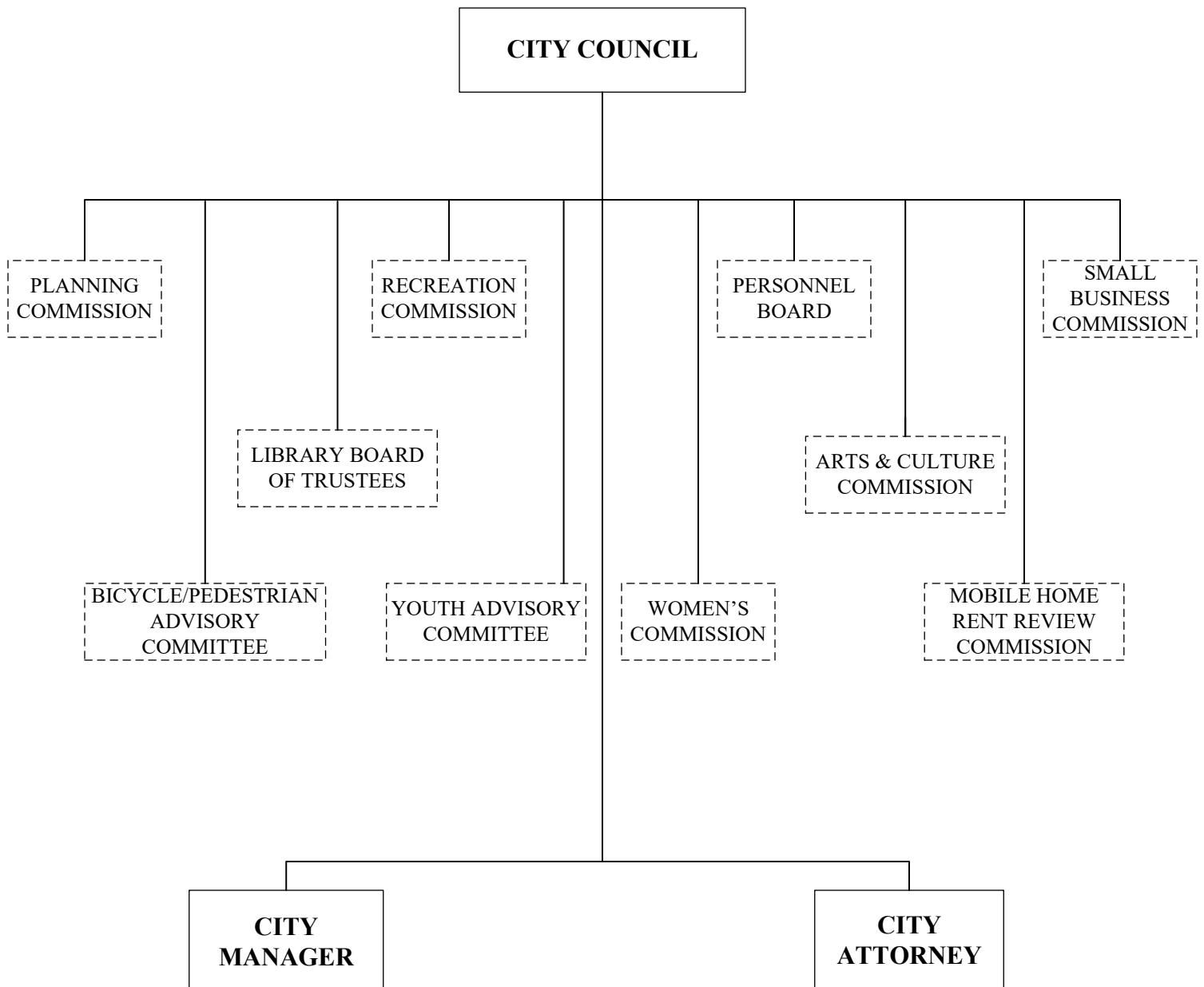
- Continue to recruit and retain a talented workforce.
- Assess IT Staffing Needs and Upgrade IT Software and Programming for Community Transparency and Access.
- Continue Offering Staff Events and Citywide Trainings.

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 YEARS 2026 & 2027**



----- ADVISORY BOARDS AND COMMISSIONS

FULL-TIME SALARIED POSITION LISTING

City Council

Classification	Range	FY 2024	FY 2025	FY 2026	FY 2027
Legislative Body - 10101900					
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
Biennial Budget
FY 2026 and FY 2027

Fund: GENERAL FUND 01
 Department: CITY COUNCIL 001
 Program: LEGISLATIVE BODY 019

Revenues	FY 2023 Actual	FY 2024 Actual	FY 2025 Adjusted	FY 2026 Approved	FY 2027 Approved
Total Revenues	\$0	\$0	\$0	\$0	\$0
Expenditures	FY 2023 Actual	FY 2024 Actual	FY 2025 Adjusted	FY 2026 Approved	FY 2027 Approved
Salaries and Benefits	285,037	305,797	318,475	305,741	308,408
Services and Supplies	4,445	2,843	27,385	67,385	67,385
Other Charges	15,548	29,088	41,383	111,428	52,415
Fixed Charges	49,489	50,310	55,486	47,288	49,262
Total Expenditures	\$354,519	\$388,037	\$442,729	\$531,843	\$477,470

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

Attract and retain businesses through targeted recruitment and supportive business policies. Enhance quality of life through the strategic development of the City that activates underutilized spaces, supports small business innovation, and fosters vibrant, people-centered commercial areas. Improve commercial spaces through "placemaking"—the process of designing and enhancing public spaces to create vibrant, attractive, and functional environments that support economic growth and community well-being. Promote sustainable economic growth by leveraging partnerships, supporting entrepreneurship, and utilizing the City's Economic and Business Development Division to position Daly City as a Destination City.

OFFICE OF THE CITY MANAGER

CORE SERVICES (continued)

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.

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). As an Age-Friendly City, utilize local Channel 27 to reach older adults and seniors that may not have internet access.

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.

OFFICE OF THE CITY MANAGER

SUPPORT FOR CITY-WIDE PRIORITIES (continued)

- Foster public/private partnerships to strengthen the City's viability.
- Sustain efforts to address long-term infrastructure and capital improvement needs.

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.
- Expand and 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.
- 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 11,636 individuals and 5,313 households in need.
- Maintain the City's redesigned and modern website with new features that create greater access to programs, services, and information. Introduce new features, such as the Chatbot, which will provide a better search function on the City's website.
- Continue citywide efforts to reduce greenhouse gas emissions.
- 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 to address illegal dumping, 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.
- 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. Continue the Legacy Business program to promote longevity and recognition of local businesses, as well as expand resources for the business community.

OFFICE OF THE CITY MANAGER

SIGNIFICANT CHANGES FROM THE PRIOR BUDGET

- Integrate Economic and Business Development to support a more coordinated and resilient economic strategy.
- Expand and promote placemaking initiatives to enhance economic vitality.
- Implement recommendations from the Economic & Community Development Department Assessment to enhance customer satisfaction, improve operational efficiency, and deliver more user-friendly government services.
- Continue the development of a master plan for Doelger Senior Center/Westlake Park.
- Facilitate completion of Marchbank Park field improvements with Sacred Heart Cathedral Preparatory.

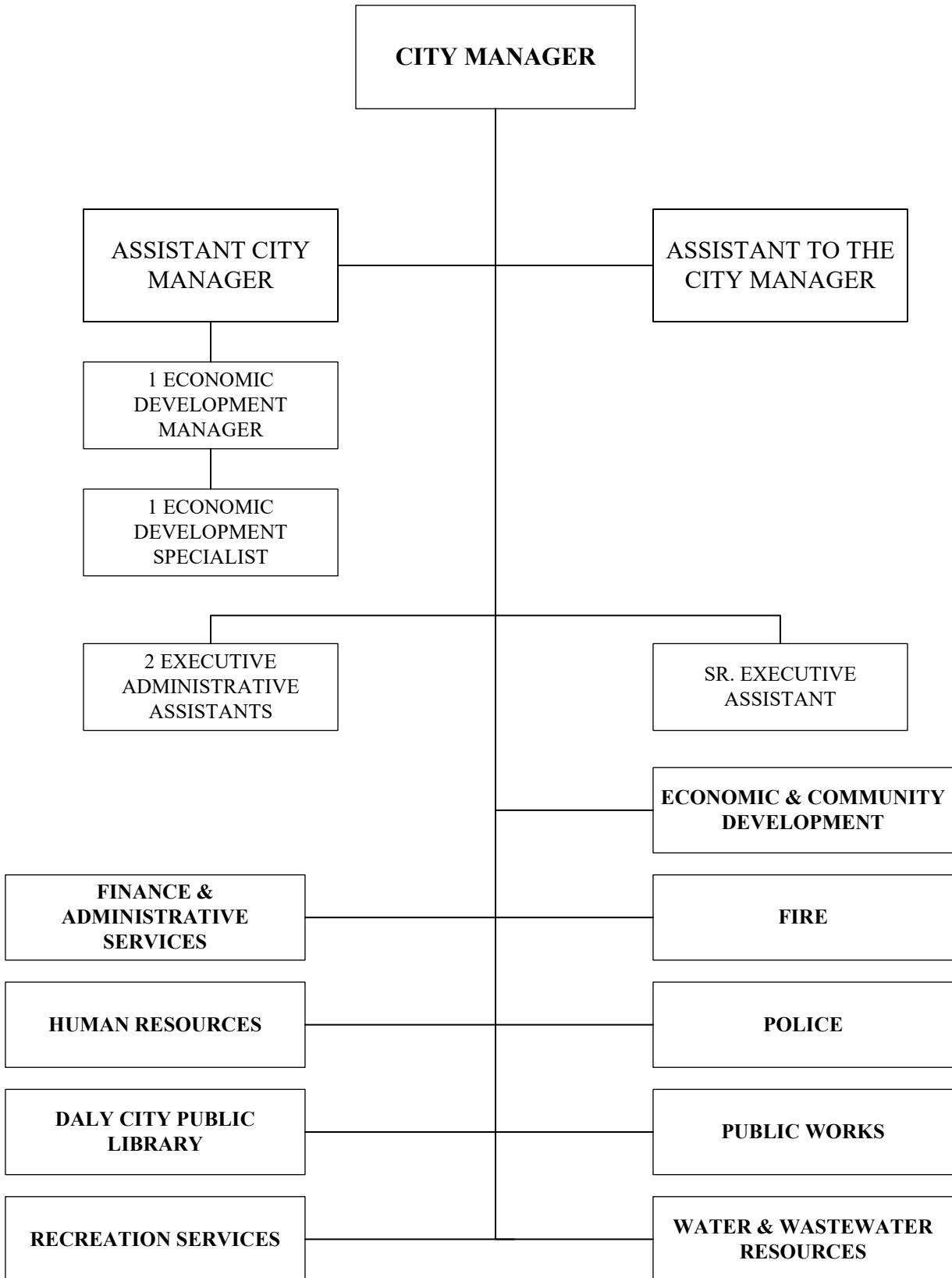
PERFORMANCE MEASURES

Measure	Actual 2023	Actual 2024	Estimate 2025	Projected 2026	Projected 2027
Number of residents served by free, semiannual recycling events for e-waste, tires, and mattresses.	754	1,118	1,385	1,400	1,450
Number of residents served by Community Services Center related to expenditures.	10,887	12,168	11,636	13,027	13,500
Number of residents served by the Utility Rate Assistance Program	N/A	87	88	90	90
% of foot traffic impact in Placemaking Zones	N/A	N/A	4,000%	6,500%*	5,000%
% of sales tax growth in Placemaking Zones	N/A	N/A	10%	15%	15%

*Increased estimate is based on global events, like Super Bowl and FIFA World Cup.



**CITY OF DALY CITY
OFFICE OF THE CITY MANAGER
FISCAL YEARS 2026 & 2027**



FULL-TIME SALARIED POSITION LISTING

CITY MANAGER

Classification	Range	FY 2024	FY 2025	FY 2026	FY 2027
City Manager - 10101000					
City Manager	M520	1.00	1.00	1.00	1.00
Assistant City Manager	M480	1.00	1.00	1.00	1.00
Assistant to the City Manager	U113	1.00	1.00	1.00	1.00
Executive Administrative Assistant	U049	2.00	2.00	2.00	2.00
Senior Executive Assistant	U035	1.00	1.00	1.00	1.00
		6.00	6.00	6.00	6.00
Economic Development - 10101200					
Economic Development Manager	U098	-	-	1.00	1.00
Economic Development Specialist	U065	-	-	1.00	1.00
		-	-	1.00	1.00
		6.00	6.00	7.00	7.00

HOURLY FULL TIME EQUIVALENT*

Classification	Range	FY 2024	FY 2025	FY 2026	FY 2027
City Manager 01-010-010		0.17	0.17	0.22	0.22
		0.17	0.17	0.22	0.22

*Began tracking in 2024

CITY OF DALY CITY

 Biennial Budget
 FY 2026 and FY 2027

CITY MANAGER

Revenues	FY 2023 Actual	FY 2024 Actual	FY 2025 Adjusted	FY 2026 Approved	FY 2027 Approved
From Other Agencies	6,281	-	-	-	-
Charges and Fees	145,775	145,775	159,380	182,933	182,933
Program Fees	-	-	-	500	500
Miscellaneous Revenues	374	-	-	75,000	75,000
Total Revenues	\$152,431	\$145,775	\$159,380	\$258,433	\$258,433

Expenditures	FY 2023 Actual	FY 2024 Actual	FY 2025 Adjusted	FY 2026 Approved	FY 2027 Approved
Salaries and Benefits	1,459,125	1,360,638	2,037,493	2,744,465	2,815,243
Services and Supplies	221,533	299,031	551,932	675,450	677,700
Other Charges	104,739	93,654	107,525	430,352	392,450
Fixed Charges	224,504	235,177	267,227	231,655	238,775
Total Expenditures	\$2,009,902	\$1,988,501	\$2,964,176	\$4,081,922	\$4,124,168

CITY OF DALY CITY

 Biennial Budget
 FY 2026 and FY 2027

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

Revenues	FY 2023 Actual	FY 2024 Actual	FY 2025 Adjusted	FY 2026 Approved	FY 2027 Approved
From Other Agencies	5,799	-	-	-	-
Charges and Fees	145,775	145,775	159,380	182,933	182,933
Program Fees	-	-	-	500	500
Miscellaneous Revenues	374	-	-	75,000	75,000
Total Revenues	\$151,948	\$145,775	\$159,380	\$258,433	\$258,433

Expenditures	FY 2023 Actual	FY 2024 Actual	FY 2025 Adjusted	FY 2026 Approved	FY 2027 Approved
Salaries and Benefits	1,458,862	1,360,512	2,037,493	2,470,829	2,527,935
Services and Supplies	176,079	279,992	435,252	399,200	399,200
Other Charges	104,739	93,654	110,055	383,500	342,900
Fixed Charges	192,244	201,302	231,083	229,492	236,431
Total Expenditures	\$1,931,924	\$1,935,460	\$2,813,883	\$3,483,021	\$3,506,466

CITY OF DALY CITY

Biennial Budget
FY 2026 and FY 2027

Fund: GENERAL FUND 01
Department: CITY MANAGER 010
Program: ECONOMIC DEVELOP 012

	FY 2023 Actual	FY 2024 Actual	FY 2025 Adjusted	FY 2026 Approved	FY 2027 Approved
Revenues					
Total Revenues	\$0	\$0	\$0	\$0	\$0
Expenditures					
Salaries and Benefits	-	-	-	273,636	287,308
Services and Supplies	-	-	-	159,450	161,700
Other Charges	-	-	-	40,852	43,550
Total Expenditures	\$0	\$0	\$0	\$473,938	\$492,558

CITY OF DALY CITY

Biennial Budget
FY 2026 and FY 2027

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

	FY 2023 Actual	FY 2024 Actual	FY 2025 Adjusted	FY 2026 Approved	FY 2027 Approved
Revenues					
Total Revenues	\$0	\$0	\$0	\$0	\$0
Expenditures					
Salaries and Benefits	263	-	-	-	-
Services and Supplies	21,682	15,932	116,680	116,800	116,800
Other Charges	-	-	(2,530)	6,000	6,000
Total Expenditures	\$21,945	\$15,932	\$114,149	\$122,800	\$122,800

CITY OF DALY CITY

Biennial Budget
FY 2026 and FY 2027

01
011
014

	FY 2023 Actual	FY 2024 Actual	FY 2025 Adjusted	FY 2026 Approved	FY 2027 Approved
Revenues					
From Other Agencies	483	-	-	-	-
Total Revenues	\$483	\$0	\$0	\$0	\$0
Expenditures					
Salaries and Benefits	-	126	-	-	-
Services and Supplies	23,772	3,107	-	-	-
Fixed Charges	32,260	33,875	36,144	2,163	2,344
Total Expenditures	\$56,033	\$37,108	\$36,144	\$2,163	\$2,344

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.

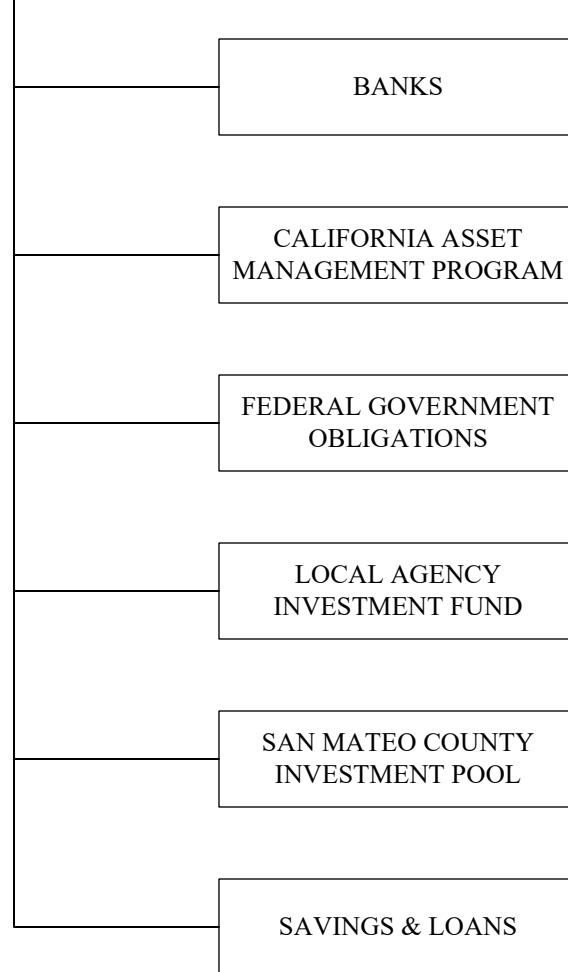
ANNUAL BUDGET OUTCOMES

With a portfolio of over \$250 million, the City of Daly City has realized an average current yield of 4.0% for the past year.



**CITY OF DALY CITY
CITY TREASURER
FISCAL YEARS 2026 & 2027**

**CITY
TREASURER**



FULL-TIME SALARIED POSITION LISTING

CITY TREASURER

Classification	Range	FY 2024	FY 2025	FY 2026	FY 2027
City Treasurer - 10104000					
City Treasurer	Q900	0.13	0.13	0.13	0.13
		0.13	0.13	0.13	0.13

CITY OF DALY CITY

Biennial Budget
FY 2026 and FY 2027

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

01
040
040

Revenues	FY 2023 Actual	FY 2024 Actual	FY 2025 Adjusted	FY 2026 Approved	FY 2027 Approved
Total Revenues	\$0	\$0	\$0	\$0	\$0
Expenditures	FY 2023 Actual	FY 2024 Actual	FY 2025 Adjusted	FY 2026 Approved	FY 2027 Approved
Salaries and Benefits	33,751	39,379	43,201	38,237	38,411
Services and Supplies	57	14,429	11,550	15,550	15,550
Other Charges	1,755	2,574	5,156	5,605	5,605
Fixed Charges	9,279	6,385	11,412	10,813	11,181
Total Expenditures	\$44,842	\$62,766	\$71,320	\$70,205	\$70,747

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

- Facilitate private development by streamlining the development process.
- Update the Zoning Ordinance and enforce the Municipal Code to maintain and improve neighborhoods.

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 the development community.
- Promote public/private partnerships for priority development sites by aggressively marketing the properties.
- Implement 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 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.

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.

SIGNIFICANT CHANGES FROM PRIOR BUDGET

- Staffing change to reclassify Office Assistant I/II with Building Permit Technician.
- Staffing change to reclassify Associate Planner with Senior Planner.

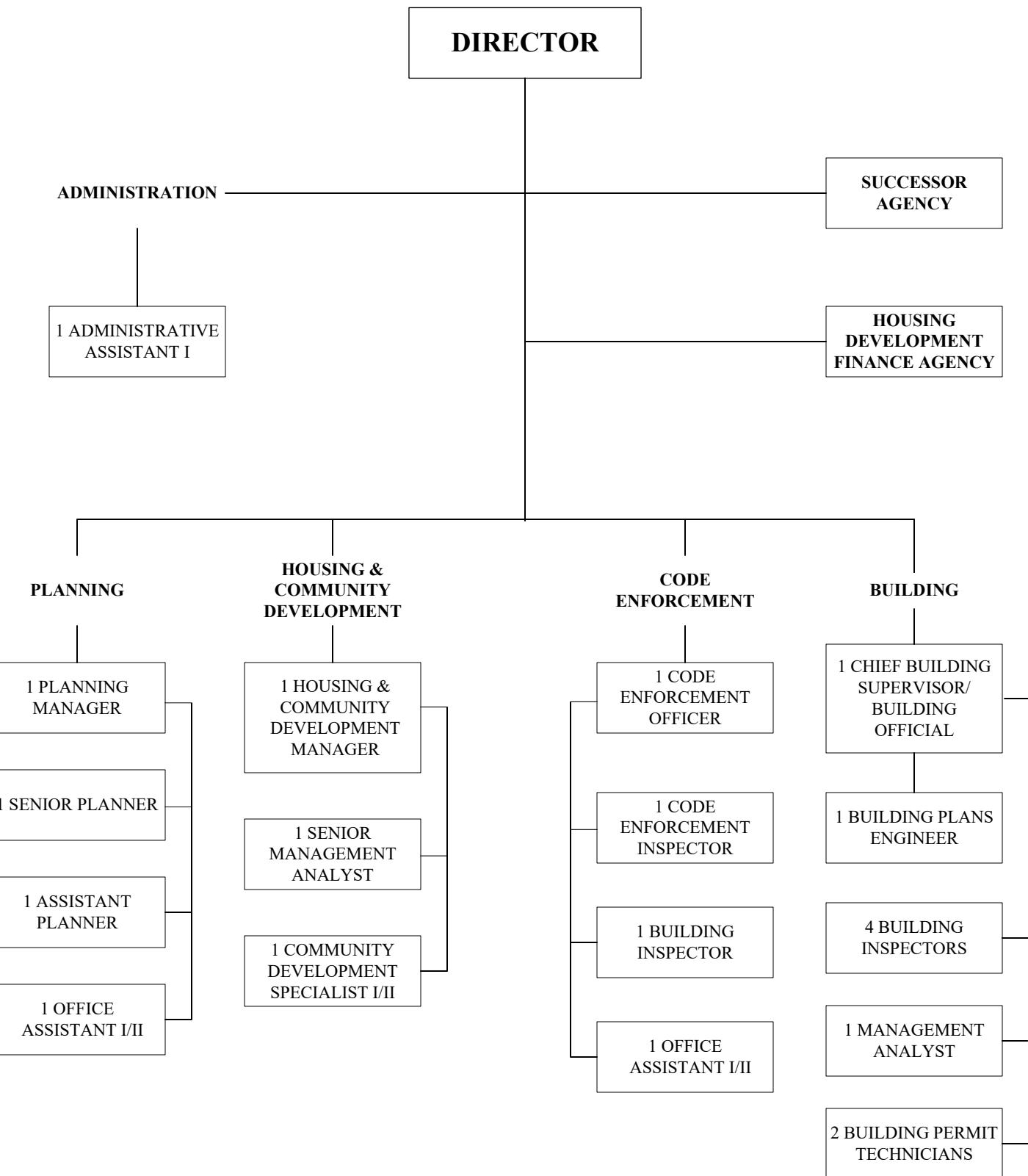
ECONOMIC AND COMMUNITY DEVELOPMENT

PERFORMANCE MEASURES

Measure	Actual 2023	Actual 2024	Estimate 2025	Projected 2026	Projected 2027
Average wait of customers at Building Counter	5 minutes	5 minutes	5 minutes	5 minutes	5 minutes
% of Inspections done within 1 day of request	85%	85%	85%	90%	90%
% of Initial Plan Review within 10 to 15 Working Days	75%	75%	75%	80%	85%
% of Re-Submitted Plan Review within 5 to 10 Working Days	80%	80%	85%	90%	90%



CITY OF DALY CITY
DEPARTMENT OF ECONOMIC & COMMUNITY DEVELOPMENT
FISCAL YEARS 2026 & 2027



FULL-TIME SALARIED POSITION LISTING

ECONOMIC & COMMUNITY DEVELOPMENT

Classification	Range	FY 2024	FY 2025	FY 2026	FY 2027
ECD Admin - 10130000					
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	-	-
Administrative Assistant I	U040	1.00	1.00	1.00	1.00
Senior Management Analyst	U074	-	-	0.05	0.05
		2.75	2.75	1.60	1.60
Building - 10134000					
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	2.00	2.00
Office Assistant I/II	Z125	1.00	1.00	-	-
		9.10	9.10	9.10	9.10
Code Enforcement - 10134100					
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 I/II	Z125	1.00	1.00	1.00	1.00
		4.10	4.10	4.10	4.10
Planning - 10130200					
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	1.00	1.00
Senior Planner	U077	-	-	1.00	1.00
Office Assistant I/II	Z125	1.00	1.00	1.00	1.00
		4.25	4.25	4.25	4.25
Housing Agency - 21241400					
Senior Management Analyst	U074	-	0.24	-	-
		-	0.24	-	-
Housing Agency - 21249900					
Housing & Comm Develop Manager	U098	-	-	0.10	0.10
Senior Management Analyst	U074	-	-	0.13	0.13
		-	-	0.23	0.23
Housing Agency - 21141600					
Housing & Comm Develop Manager	U098	0.30	0.07	0.34	0.34
Community Development Specialist I/II	E047	-	-	0.05	0.05
Senior Management Analyst	U074	0.37	0.71	0.51	0.51
		0.67	0.78	0.90	0.90
Residential Rehab - 21830300					
Housing & Comm Develop Manager	U098	0.27	0.14	0.34	0.34
Community Development Specialist I/II	E047	0.64	0.80	0.75	0.75
		0.91	0.94	1.09	1.09
Block Grant - 21830500					
Housing & Comm Develop Manager	U098	0.18	0.41	0.22	0.22
Senior Management Analyst	U074	0.15	0.05	0.18	0.18
Community Development Specialist I/II	E047	0.36	0.20	0.20	0.20
		0.69	0.66	0.60	0.60

ECONOMIC & COMMUNITY DEVELOPMENT

Classification	Range	FY 2024	FY 2025	FY 2026	FY 2027
Block Grant - CV - 21837900					
Housing & Comm Develop Manager	U098	0.05	-	-	-
Senior Management Analyst	U074	0.11	-	-	-
		0.16	-	-	-
Home Program - 22834500					
Housing & Comm Develop Manager	U098	-	0.18		
Senior Management Analyst	U074	0.37	-	0.13	0.13
		0.37	0.18	0.13	0.13
		23.00	23.00	22.00	22.00

HOURLY FULL TIME EQUIVALENT*

Classification	Range	FY 2024	FY 2025	FY 2026	FY 2027
Building - 10134000		0.36	0.36	0.36	0.36
Housing - 21141600		-	-	0.23	0.23
		0.36	0.36	0.59	0.59

*Began tracking in FY 2024

CITY OF DALY CITY
Biennial Budget
FY 2026 and FY 2027

**ECONOMIC & COMMUNITY
DEVELOPMENT**

Revenues	FY 2023 Actual	FY 2024 Actual	FY 2025 Adjusted	FY 2026 Approved	FY 2027 Approved
Licenses and Permits	2,326,750	2,368,677	2,297,695	2,282,000	2,282,000
From Other Agencies	346,799	686,570	-	-	-
Rents and Interest	183,889	197,171	103,540	98,540	98,540
Charges and Fees	626,712	741,173	636,933	4,113,239	640,300
Miscellaneous Revenues	333,483	337,262	212,500	111,500	111,500
Operating Transfers In	247,126	257,059	257,059	257,000	257,000
Total Revenues	\$4,064,760	\$4,587,911	\$3,507,727	\$6,862,279	\$3,389,340

Expenditures	FY 2023 Actual	FY 2024 Actual	FY 2025 Adjusted	FY 2026 Approved	FY 2027 Approved
Salaries and Benefits	3,370,595	3,886,282	4,484,051	4,722,261	4,793,796
Services and Supplies	930,455	1,120,434	1,916,540	742,694	742,850
Other Charges	132,687	93,899	4,485,084	2,080,232	80,784
Fixed Charges	648,246	518,789	605,806	711,395	736,139
Total Expenditures	\$5,081,984	\$5,619,404	\$11,491,480	\$8,256,582	\$6,353,568

CITY OF DALY CITY

Biennial Budget
FY 2026 and FY 2027

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

	FY 2023 Actual	FY 2024 Actual	FY 2025 Adjusted	FY 2026 Approved	FY 2027 Approved
Revenues					
From Other Agencies	338,923	458,176	-	-	-
Rents and Interest	240	240	240	240	240
Miscellaneous Revenues	-	-	100,000	-	-
Total Revenues	\$339,163	\$458,416	\$100,240	\$240	\$240
Expenditures	FY 2023 Actual	FY 2024 Actual	FY 2025 Adjusted	FY 2026 Approved	FY 2027 Approved
Salaries and Benefits	436,269	622,687	625,034	352,859	343,204
Services and Supplies	331,613	431,874	79,326	34,326	34,326
Other Charges	31,558	49,695	125,970	11,200	11,200
Fixed Charges	146,081	165,012	188,082	215,298	220,585
Total Expenditures	\$945,522	\$1,269,267	\$1,018,411	\$613,683	\$609,315

CITY OF DALY CITY

Biennial Budget
FY 2026 and FY 2027

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

	FY 2023 Actual	FY 2024 Actual	FY 2025 Adjusted	FY 2026 Approved	FY 2027 Approved
Revenues					
Miscellaneous Revenues	202,651	195,444	96,000	96,000	96,000
Total Revenues	\$202,651	\$195,444	\$96,000	\$96,000	\$96,000
Expenditures	FY 2023 Actual	FY 2024 Actual	FY 2025 Adjusted	FY 2026 Approved	FY 2027 Approved
Services and Supplies	4,706	8,414	480,974	8,000	8,000
Total Expenditures	\$4,706	\$8,414	\$480,974	\$8,000	\$8,000

CITY OF DALY CITY

Biennial Budget
FY 2026 and FY 2027

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

Revenues	FY 2023 Actual	FY 2024 Actual	FY 2025 Adjusted	FY 2026 Approved	FY 2027 Approved
Licenses and Permits	1,946,872	2,036,132	1,896,695	1,952,000	1,952,000
From Other Agencies	3,938	-	-	-	-
Charges and Fees	51,528	49,914	41,933	43,600	45,300
Miscellaneous Revenues	126,838	4,960	5,000	4,000	4,000
Total Revenues	\$2,129,176	\$2,091,006	\$1,943,628	\$1,999,600	\$2,001,300

Expenditures	FY 2023 Actual	FY 2024 Actual	FY 2025 Adjusted	FY 2026 Approved	FY 2027 Approved
Salaries and Benefits	1,523,834	1,727,837	1,907,734	1,912,842	1,949,262
Services and Supplies	235,728	251,103	253,789	253,340	253,340
Other Charges	12,027	10,133	5,453	14,970	14,970
Fixed Charges	276,780	216,680	254,134	333,593	346,263
Total Expenditures	\$2,048,369	\$2,205,753	\$2,421,109	\$2,514,744	\$2,563,836

CITY OF DALY CITY

Biennial Budget
FY 2026 and FY 2027

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

Revenues	FY 2023 Actual	FY 2024 Actual	FY 2025 Adjusted	FY 2026 Approved	FY 2027 Approved
Licenses and Permits	192,394	156,445	226,000	155,000	155,000
From Other Agencies	1,826	-	-	-	-
Total Revenues	\$194,220	\$156,445	\$226,000	\$155,000	\$155,000

Expenditures	FY 2023 Actual	FY 2024 Actual	FY 2025 Adjusted	FY 2026 Approved	FY 2027 Approved
Salaries and Benefits	470,175	448,864	759,090	678,173	703,003
Services and Supplies	72,910	135,724	22,105	20,130	20,130
Other Charges	3,853	882	8,432	8,319	8,871
Fixed Charges	75,617	52,513	62,102	67,079	69,775
Total Expenditures	\$622,555	\$637,982	\$851,729	\$773,701	\$801,779

CITY OF DALY CITY

 Biennial Budget
 FY 2026 and FY 2027

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

Revenues	FY 2023 Actual	FY 2024 Actual	FY 2025 Adjusted	FY 2026 Approved	FY 2027 Approved
Total Revenues	\$0	\$0	\$0	\$0	\$0
Expenditures	FY 2023 Actual	FY 2024 Actual	FY 2025 Adjusted	FY 2026 Approved	FY 2027 Approved
Services and Supplies	3,698	3,750	3,917	4,098	4,254
Total Expenditures	\$3,698	\$3,750	\$3,917	\$4,098	\$4,254

CITY OF DALY CITY

 Biennial Budget
 FY 2026 and FY 2027

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

Revenues	FY 2023 Actual	FY 2024 Actual	FY 2025 Adjusted	FY 2026 Approved	FY 2027 Approved
Licenses and Permits	187,484	176,100	175,000	175,000	175,000
From Other Agencies	1,550	228,394	-	-	-
Charges and Fees	575,184	636,335	595,000	595,000	595,000
Miscellaneous Revenues	-	54,390	-	-	-
Total Revenues	\$764,218	\$1,095,219	\$770,000	\$770,000	\$770,000
Expenditures	FY 2023 Actual	FY 2024 Actual	FY 2025 Adjusted	FY 2026 Approved	FY 2027 Approved
Salaries and Benefits	839,568	927,171	956,207	1,025,193	1,031,659
Services and Supplies	190,090	236,333	421,655	155,000	155,000
Other Charges	4,809	547	9,666	10,743	10,743
Fixed Charges	149,768	84,584	101,489	95,426	99,516
Total Expenditures	\$1,184,235	\$1,248,635	\$1,489,017	\$1,286,361	\$1,296,918

CITY OF DALY CITY

Biennial Budget
FY 2026 and FY 2027

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

Revenues	FY 2023 Actual	FY 2024 Actual	FY 2025 Adjusted	FY 2026 Approved	FY 2027 Approved
From Other Agencies	562	-	-	-	-
Rents and Interest	12,195	58,218	5,000	5,000	5,000
Miscellaneous Revenues	-	10,112	-	-	-
Operating Transfers In	247,126	257,059	257,059	257,000	257,000
Total Revenues	\$259,883	\$325,388	\$262,059	\$262,000	\$262,000
Expenditures	FY 2023 Actual	FY 2024 Actual	FY 2025 Adjusted	FY 2026 Approved	FY 2027 Approved
Salaries and Benefits	100,750	159,723	181,205	725,645	739,117
Services and Supplies	31,195	42,476	600,331	180,000	180,000
Total Expenditures	\$131,945	\$202,199	\$781,536	\$905,645	\$919,117

CITY OF DALY CITY

Biennial Budget
FY 2026 and FY 2027

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

Revenues	FY 2023 Actual	FY 2024 Actual	FY 2025 Adjusted	FY 2026 Approved	FY 2027 Approved
Rents and Interest	3,431	10,196	5,000	-	-
Charges and Fees	-	54,923	-	-	-
Total Revenues	\$3,431	\$65,120	\$5,000	\$0	\$0
Expenditures	FY 2023 Actual	FY 2024 Actual	FY 2025 Adjusted	FY 2026 Approved	FY 2027 Approved
Other Charges	33,264	32,642	2,904,358	-	-
Total Expenditures	\$33,264	\$32,642	\$2,904,358	\$0	\$0

CITY OF DALY CITY

Biennial Budget
FY 2026 and FY 2027

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

Revenues	FY 2023 Actual	FY 2024 Actual	FY 2025 Adjusted	FY 2026 Approved	FY 2027 Approved
Rents and Interest	92,311	108,107	50,000	50,000	50,000
Charges and Fees	-	-	-	3,474,639	-
Miscellaneous Revenues	3,450	72,141	1,500	1,500	1,500
Total Revenues	\$95,761	\$180,248	\$51,500	\$3,526,139	\$51,500

Expenditures	FY 2023 Actual	FY 2024 Actual	FY 2025 Adjusted	FY 2026 Approved	FY 2027 Approved
Salaries and Benefits	-	-	54,781	27,550	27,550
Services and Supplies	1,100	1,051	17,142	50,500	50,500
Other Charges	-	-	1,338,000	2,035,000	35,000
Total Expenditures	\$1,100	\$1,051	\$1,409,922	\$2,113,050	\$113,050

CITY OF DALY CITY

Biennial Budget
FY 2026 and FY 2027

Fund:	GRANTS	28
Department:	ECONOMIC & COMM. DEV.	305
Program:	CAL HOME GRANT	394

Revenues	FY 2023 Actual	FY 2024 Actual	FY 2025 Adjusted	FY 2026 Approved	FY 2027 Approved
Rents and Interest	2,051	2,035	2,500	2,500	2,500
Miscellaneous Revenues	-	-	10,000	10,000	10,000
Total Revenues	\$2,051	\$2,035	\$12,500	\$12,500	\$12,500

Expenditures	FY 2023 Actual	FY 2024 Actual	FY 2025 Adjusted	FY 2026 Approved	FY 2027 Approved
Other Charges	47,176	-	93,205	-	-
Total Expenditures	\$47,176	\$0	\$93,205	\$0	\$0

CITY OF DALY CITY

Biennial Budget
FY 2026 and FY 2027

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

	FY 2023 Actual	FY 2024 Actual	FY 2025 Adjusted	FY 2026 Approved	FY 2027 Approved
Revenues					
Rents and Interest	73,660	18,375	40,800	40,800	40,800
Miscellaneous Revenues	545	215	-	-	-
Total Revenues	\$74,205	\$18,590	\$40,800	\$40,800	\$40,800
 Expenditures	 	 	 	 	
Services and Supplies	59,414	9,710	37,300	37,300	37,300
Total Expenditures	\$59,414	\$9,710	\$37,300	\$37,300	\$37,300

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.
- 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.
- Monitors compliance with the City's Purchasing Ordinance.

Business License

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

Central Services

- Provides mail/messenger services, including pick-up and delivery of interoffice and USPS Mail.

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 various departments in the City receive interoffice mail/packages in a timely manner.
- Providing all City departments with daily mail service of outgoing USPS mail for prompt City to resident/customer correspondence.

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.

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 environmentally friendly options such as paperless billing, online forms, and email correspondence.

FINANCE AND ADMINISTRATIVE SERVICES

SUPPORT FOR CITY-WIDE PRIORITIES (continued)

- 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.
- Administrative Division 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 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. The Financial Management phase of the Tyler ERP implementation went live successfully in July 2025. Work on Phase two of the implementation for the Human Resources Management phase of the project will be taking place through FY 2026 with an anticipated go live in January 2026.
- Staffing change to reclassify the Financial Services Manager position with Senior Financial Services Manager.

FINANCE AND ADMINISTRATIVE SERVICES

PERFORMANCE MEASURES

Accounting/Budget Office Performance Measures

Measure	Actual 2023	Actual 2024	Estimate 2025	Projected 2026	Projected 2027
Publish Annual Comprehensive Financial Report within six months after the fiscal year-end closing on June 30th	100%	100%	100%	100%	100%
Publish Operating Budget within 90 days after the budget was adopted by the City Council	100%	100%	100%	100%	100%
Process purchase requisitions in three days	99%	99%	99%	99%	99%

Central Services Performance Measures

Measure	Actual 2023	Actual 2024	Estimate 2025	Projected 2026	Projected 2027
Process all outgoing U.S. Mail on the same day as received	99%	99%	99%	99%	99%

Information Services Performance Measures

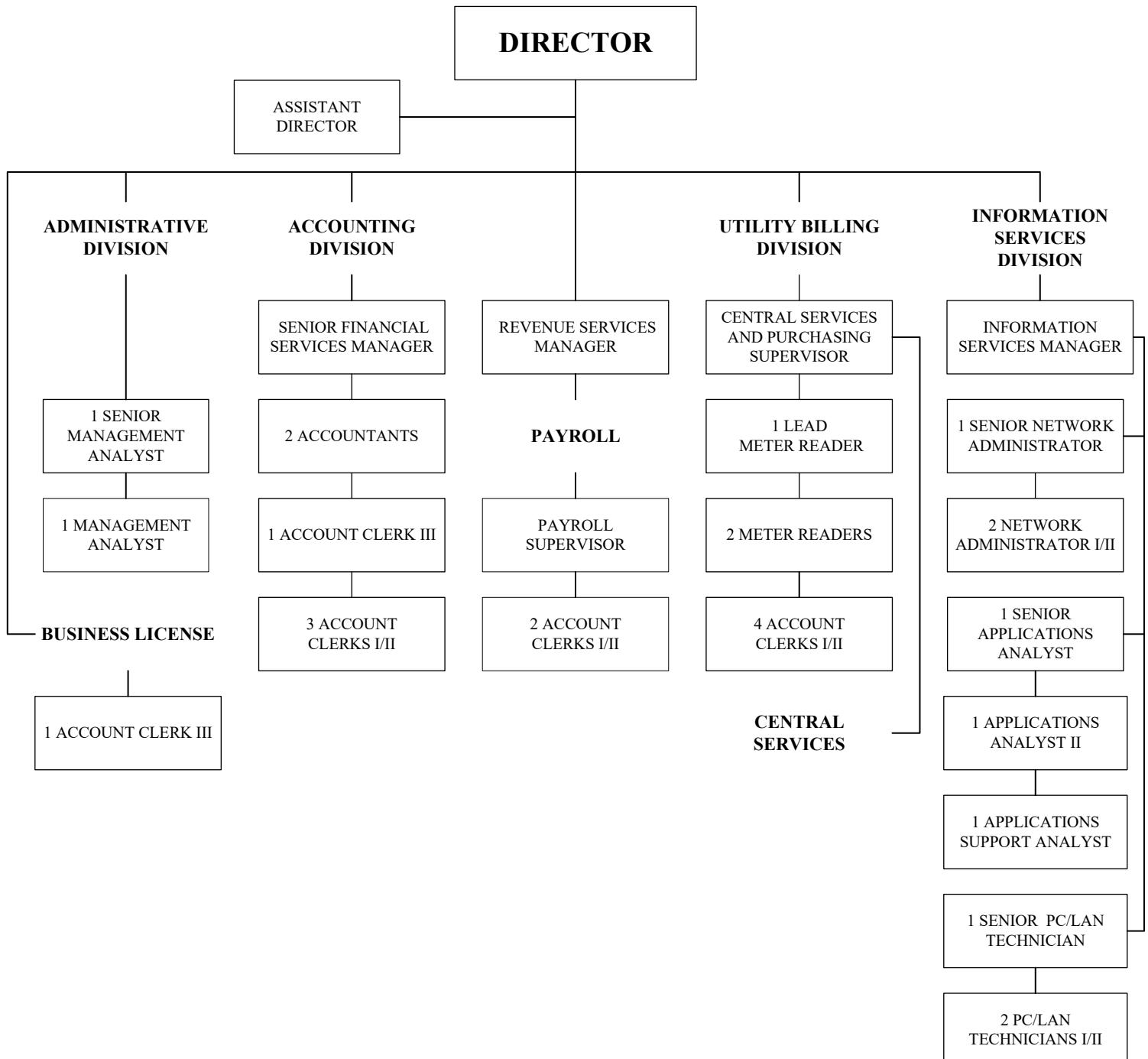
Measure	Actual 2023	Actual 2024	Estimate 2025	Projected 2026	Projected 2027
Network Uptime	99%	99%	99%	99%	99%
Customer Support Response Time	1.5 hours	2.5 hours	2.0 hours	2.0 hours	2.0 hours
Number of PC Workstations Replaced	59	80	150	75	75

Utility Billing Performance Measures

Measure	Actual 2023	Actual 2024	Estimate 2025	Projected 2026	Projected 2027
Billing done within 7 days of meter reading	99%	99%	99%	99%	99%
Return customer phone calls within 24 hours	99%	99%	99%	99%	99%
Respond to customer field inquiries within 48 hours	99%	99%	99%	99%	99%



**CITY OF DALY CITY
FINANCE & ADMINISTRATIVE SERVICES
FISCAL YEARS 2026 & 2027**



FULL-TIME SALARIED POSITION LISTING

FINANCE & ADMINISTRATIVE SERVICES

Classification	Range	FY 2024	FY 2025	FY 2026	FY 2027
Finance Administration - 10103000					
Director of Finance & Admin Services	M442	1.00	1.00	0.65	0.65
Assistant Dir of Finance & Admin Services	M420	0.60	0.60	0.60	0.60
Senior Financial Services Manager	U102	-	-	1.00	1.00
Financial Services Manager	U086	1.00	1.00	-	-
Revenue Services Manager	U086	0.87	0.87	0.87	0.87
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	1.00	1.00
Management Analyst	U058	1.00	1.00	1.00	1.00
Account Clerk III	Z033	2.00	2.00	2.00	2.00
Account Clerk I/II	Z031	5.00	5.50	5.50	5.50
		15.47	15.97	15.62	15.62
Information Services - 55545500					
Assistant Dir of Finance & Admin Services	M420	0.40	0.40	0.40	0.40
Information Services Manager	U107	1.00	1.00	1.00	1.00
Senior Network Administrator	U094	1.00	1.00	1.00	1.00
Network Administrator I/II	U087	1.00	2.00	2.00	2.00
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	-	-	-
Applications Support Analyst	U051	-	1.00	1.00	1.00
Senior PC/LAN Technician	U057	1.00	1.00	1.00	1.00
PC/LAN Technician I/II	U053	2.00	2.00	2.00	2.00
		9.40	10.40	10.40	10.40
Utility Billing - 44103400					
Director of Finance & Admin Services	M442	-	-	0.35	0.35
Central Service & Purchsing 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 I/II	Z031	4.00	3.50	3.50	3.50
		8.00	7.50	7.85	7.85
		32.87	33.87	33.87	33.87

HOURLY FULL TIME EQUIVALENT*

Classification	Range	FY 2024	FY 2025	FY 2026	FY 2027
Finance Administration - 10103000		2.19	2.70	2.93	2.93
Utility Billing - 44103400		1.11	1.11	1.08	1.08
Central Services - 55236300		1.08	1.08	0.82	0.82
Information Services - 55545500		-	0.46	0.46	-
		4.38	5.35	5.29	4.83

*Began tracking in FY 2024

CITY OF DALY CITY

 Biennial Budget
 FY 2026 and FY 2027

FINANCE

Revenues	FY 2023 Actual	FY 2024 Actual	FY 2025 Adjusted	FY 2026 Approved	FY 2027 Approved
Licenses and Permits	-	211,388	-	229,000	238,000
From Other Agencies	16,770	418,048	-	-	-
Rents and Interest	105,863	502,685	2,800	11,800	11,800
Charges and Fees	4,295,816	4,389,681	4,980,527	4,928,638	5,075,371
Miscellaneous Revenues	11,297	23,841	20,500	20,800	20,800
Operating Transfers In	215,810	215,003	841,212	820,695	135,496
Total Revenues	\$4,645,555	\$5,760,647	\$5,845,039	\$6,010,933	\$5,481,467
Expenditures	FY 2023 Actual	FY 2024 Actual	FY 2025 Adjusted	FY 2026 Approved	FY 2027 Approved
Salaries and Benefits	6,073,917	6,079,979	7,379,247	7,508,695	7,417,649
Services and Supplies	1,324,098	1,667,054	3,172,560	2,426,581	2,441,146
Other Charges	388,021	1,067,127	145,224	173,080	177,386
Fixed Charges	878,919	726,180	835,975	906,447	972,244
Debt Service	490,214	(472,287)	-	-	-
Depreciation	929,767	723,279	-	160,029	160,029
Capital Outlay	154,734	244,048	956,327	628,500	628,500
Operating Transfers Out	320,652	336,478	346,817	357,222	367,938
Total Expenditures	\$10,560,322	\$10,371,856	\$12,836,149	\$12,160,554	\$12,164,891

CITY OF DALY CITY

 Biennial Budget
 FY 2026 and FY 2027

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

Revenues	FY 2023 Actual	FY 2024 Actual	FY 2025 Adjusted	FY 2026 Approved	FY 2027 Approved
From Other Agencies	5,430	-	-	-	-
Charges and Fees	17,751	17,678	17,770	17,770	17,770
Total Revenues	\$23,181	\$17,678	\$17,770	\$17,770	\$17,770
Expenditures	FY 2023 Actual	FY 2024 Actual	FY 2025 Adjusted	FY 2026 Approved	FY 2027 Approved
Salaries and Benefits	2,980,733	2,956,540	3,616,389	3,398,428	3,411,071
Services and Supplies	199,004	214,828	276,826	299,135	292,179
Other Charges	14,623	14,001	6,224	25,940	25,940
Fixed Charges	494,164	348,689	421,707	453,038	472,156
Total Expenditures	\$3,688,524	\$3,534,058	\$4,321,146	\$4,176,541	\$4,201,346

CITY OF DALY CITY
Biennial Budget
FY 2026 and FY 2027

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

	FY 2023 Actual	FY 2024 Actual	FY 2025 Adjusted	FY 2026 Approved	FY 2027 Approved
Revenues					
From Other Agencies	5,699	418,048	-	-	-
Charges and Fees	116,351	277,646	272,309	199,500	204,135
Miscellaneous Revenues	11,147	23,691	20,500	20,800	20,800
Operating Transfers In	114,580	120,309	125,274	130,285	135,496
Total Revenues	\$247,777	\$839,694	\$418,083	\$350,585	\$360,431
Expenditures	FY 2023 Actual	FY 2024 Actual	FY 2025 Adjusted	FY 2026 Approved	FY 2027 Approved
Salaries and Benefits	1,237,149	1,275,332	1,340,954	1,677,796	1,681,653
Services and Supplies	185,483	257,821	317,053	300,191	307,609
Other Charges	98,389	639,010	104,500	110,640	114,946
Fixed Charges	257,559	259,558	289,598	357,997	371,080
Depreciation	128,884	128,884	-	128,884	128,884
Capital Outlay	-	941	-	-	-
Operating Transfers Out	106,708	110,976	115,415	118,878	122,444
Total Expenditures	\$2,014,171	\$2,672,523	\$2,167,520	\$2,694,386	\$2,726,616

CITY OF DALY CITY
Biennial Budget
FY 2026 and FY 2027

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

	FY 2023 Actual	FY 2024 Actual	FY 2025 Adjusted	FY 2026 Approved	FY 2027 Approved
Revenues					
From Other Agencies	408	-	-	-	-
Rents and Interest	6,451	29,189	2,800	3,800	3,800
Charges and Fees	265,797	241,151	249,064	257,465	276,448
Operating Transfers In	24,955	27,634	26,564	-	-
Total Revenues	\$297,610	\$297,974	\$278,428	\$261,265	\$280,248
Expenditures	FY 2023 Actual	FY 2024 Actual	FY 2025 Adjusted	FY 2026 Approved	FY 2027 Approved
Salaries and Benefits	110,535	90,761	99,146	93,248	95,891
Services and Supplies	93,621	126,467	142,064	130,255	144,358
Other Charges	4,867	3,870	5,000	5,000	5,000
Fixed Charges	33,248	35,033	38,186	32,821	33,862
Operating Transfers Out	14,445	15,023	15,624	16,092	16,575
Total Expenditures	\$256,716	\$271,154	\$300,019	\$277,416	\$295,685

CITY OF DALY CITY
Biennial Budget
FY 2026 and FY 2027

Fund: **PBX-TELEPHONE SYSTEM** **53**
 Department: **FINANCE & ADMIN. SERVICES** **030**
 Program: **TELEPHONE SYSTEM** **435**

	FY 2023 Actual	FY 2024 Actual	FY 2025 Adjusted	FY 2026 Approved	FY 2027 Approved
Revenues					
Rents and Interest	6,992	31,006	-	8,000	8,000
Charges and Fees	301,556	313,641	321,640	311,988	321,348
Operating Transfers In	-	3,000	-	-	-
Total Revenues	\$308,548	\$347,647	\$321,640	\$319,988	\$329,348
Expenditures					
Services and Supplies	214,844	291,134	190,000	163,500	163,500
Depreciation	31,146	31,146	-	31,145	31,145
Capital Outlay	701	28,294	27,000	27,000	27,000
Operating Transfers Out	6,711	6,979	7,259	7,476	7,701
Total Expenditures	\$253,401	\$357,553	\$224,259	\$229,121	\$229,346

CITY OF DALY CITY
Biennial Budget
FY 2026 and FY 2027

Fund: **INFORMATION SERVICES** **55**
 Department: **FINANCE & ADMIN. SERVICES** **035**
 Program: **INFORMATION SVCS** **455**

	FY 2023 Actual	FY 2024 Actual	FY 2025 Adjusted	FY 2026 Approved	FY 2027 Approved
Revenues					
Licenses and Permits	-	211,388	-	229,000	238,000
From Other Agencies	5,234	-	-	-	-
Rents and Interest	92,420	442,490	-	-	-
Charges and Fees	3,547,001	3,470,575	4,074,695	4,098,781	4,221,718
Miscellaneous Revenues	150	150	-	-	-
Operating Transfers In	32,965	46,622	687,831	690,410	-
Total Revenues	\$3,677,769	\$4,171,225	\$4,762,526	\$5,018,191	\$4,459,718
Expenditures					
Salaries and Benefits	1,745,500	1,757,345	2,322,758	2,339,223	2,229,035
Services and Supplies	598,854	735,392	2,186,616	1,468,500	1,468,500
Other Charges	270,143	410,245	29,500	31,500	31,500
Fixed Charges	93,948	82,900	86,484	62,591	95,146
Debt Service	265,182	(258,453)	-	-	-
Depreciation	547,588	341,100	-	-	-
Operating Transfers Out	192,788	200,499	208,520	214,775	221,218
Total Expenditures	\$3,616,122	\$3,270,734	\$4,838,378	\$4,121,089	\$4,049,899

CITY OF DALY CITY

Biennial Budget
FY 2026 and FY 2027

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

	FY 2023 Actual	FY 2024 Actual	FY 2025 Adjusted	FY 2026 Approved	FY 2027 Approved
Revenues					
Operating Transfers In	43,310	9,526	1,543	-	-
Total Revenues	\$43,310	\$9,526	\$1,543	\$0	\$0
Expenditures	FY 2023 Actual	FY 2024 Actual	FY 2025 Adjusted	FY 2026 Approved	FY 2027 Approved
Services and Supplies	-	(2,529)	10,000	10,000	10,000
Debt Service	225,032	(213,834)	-	-	-
Depreciation	222,150	222,150	-	-	-
Capital Outlay	224,952	170,801	895,827	570,000	570,000
Operating Transfers Out	-	3,000	-	-	-
Total Expenditures	\$672,133	\$179,588	\$905,827	\$580,000	\$580,000

CITY OF DALY CITY

Biennial Budget
FY 2026 and FY 2027

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

	FY 2023 Actual	FY 2024 Actual	FY 2025 Adjusted	FY 2026 Approved	FY 2027 Approved
Revenues					
Charges and Fees	47,360	68,990	45,049	43,135	33,952
Operating Transfers In	-	7,913	-	-	-
Total Revenues	\$47,360	\$76,903	\$45,049	\$43,135	\$33,952
Expenditures	FY 2023 Actual	FY 2024 Actual	FY 2025 Adjusted	FY 2026 Approved	FY 2027 Approved
Services and Supplies	32,292	43,941	50,000	55,000	55,000
Capital Outlay	26,962	42,306	29,000	27,000	27,000
Total Expenditures	\$59,254	\$86,248	\$79,000	\$82,000	\$82,000

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 Fiscal Year 2026 and Fiscal Year 2027.

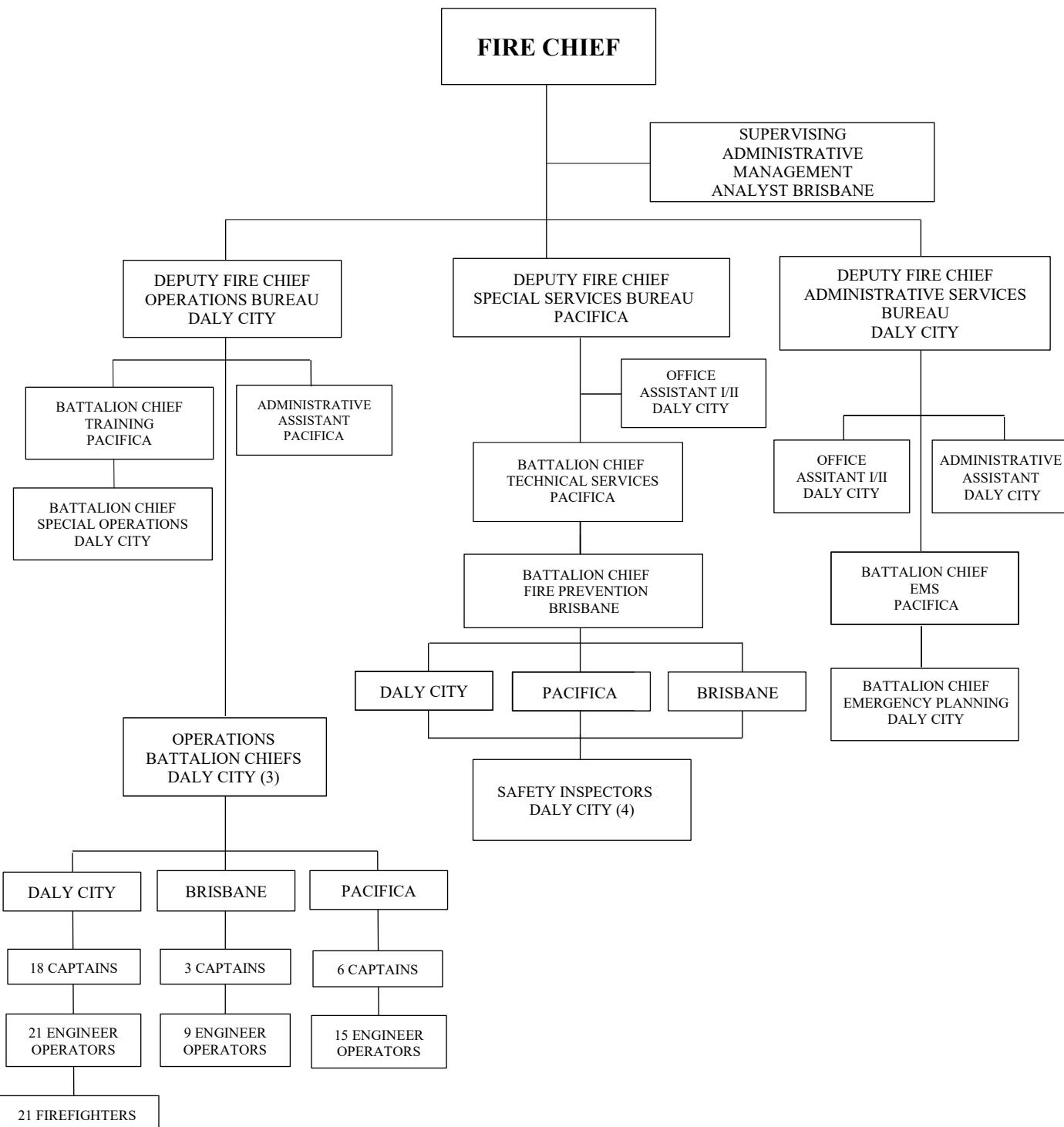
FIRE DEPARTMENT

PERFORMANCE MEASURES

Measure	Actual 2023	Actual 2024	Estimate 2025	Projected 2026	Projected 2027
Medical emergency responses by a paramedic fire company will arrive on average within 6 minutes or less total reflex time	100%	100%	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%	100%	100%
Overall excellent customer service satisfaction rating	98%	98%	98%	98%	98%
220 + hours of annual mandatory, certification and recurrent training on average for each firefighter will be completed	100%	100%	100%	100%	100%
Completion of annual required in-service on duty continuing education hours, infrequent skills, and certifications	100%	100%	100%	100%	100%
Annual fire and life safety initial inspections completed by fire companies and dedicated fire inspectors for all commercial, permitted, and multi-family occupancies	99%	100%	100%	100%	100%
In person citizens will receive training in “Hands Only” Cardiopulmonary Resuscitation (CPR) and “Stop The Bleed & Choking”	Approx. 3,000	Approx. 4,125	Approx. 5,000	Approx. 5,000	Approx. 6,000



NORTH COUNTY FIRE AUTHORITY FIRE DEPARTMENT FISCAL YEARS 2026 & 2027



FULL-TIME SALARIED POSITION LISTING

FIRE

Classification	Range	FY 2024	FY 2025	FY 2026	FY 2027
Measure Q Fire - 10110304					
Fire Captain	F265	3.00	3.00	3.00	3.00
Fire Engineer Operator	F255	3.00	3.00	3.00	3.00
Firefighter	F250	3.00	3.00	3.00	3.00
		9.00	9.00	9.00	9.00
Fire - 10122000					
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 I/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*

Classification	Range	FY 2024	FY 2025	FY 2026	FY 2027
Fire - 10122000		2.38	2.09	1.69	1.69
		2.38	2.09	1.69	1.69

*Began tracking in FY 2024

CITY OF DALY CITY

 Biennial Budget
 FY 2026 and FY 2027

FIRE

Revenues	FY 2023 Actual	FY 2024 Actual	FY 2025 Adjusted	FY 2026 Approved	FY 2027 Approved
Licenses and Permits	113,752	112,586	117,000	117,000	117,000
From Other Agencies	415,343	369,582	200,000	400,000	450,000
Charges and Fees	1,470,239	1,902,404	1,889,061	1,946,103	1,955,103
Miscellaneous Revenues	517,039	360,648	4,000	4,000	4,000
Operating Transfers In	359,941	359,941	359,941	100,000	100,000
Total Revenues	\$2,876,314	\$3,105,161	\$2,570,002	\$2,567,103	\$2,626,103
Expenditures	FY 2023 Actual	FY 2024 Actual	FY 2025 Adjusted	FY 2026 Approved	FY 2027 Approved
Salaries and Benefits	26,886,280	28,193,864	26,105,193	27,703,492	27,905,906
Services and Supplies	996,834	2,207,383	1,428,889	1,490,957	1,524,107
Other Charges	83,797	180,059	(11,446)	156,242	156,242
Fixed Charges	2,160,514	2,534,900	2,737,148	2,537,842	2,630,594
Capital Outlay	42,627	232,005	598,304	386,253	386,253
Operating Transfers Out	103,115	100,000	100,000	100,000	100,000
Total Expenditures	\$30,273,167	\$33,448,211	\$30,958,088	\$32,374,787	\$32,703,102

CITY OF DALY CITY

 Biennial Budget
 FY 2026 and FY 2027

 Fund: **GENERAL FUND**

01

 Department: **FIRE DEPARTMENT**

220

 Program: **MEASURE Q**

103

Revenues	FY 2023 Actual	FY 2024 Actual	FY 2025 Adjusted	FY 2026 Approved	FY 2027 Approved
From Other Agencies	15,157	-	-	-	-
Total Revenues	\$15,157	\$0	\$0	\$0	\$0
Expenditures	FY 2023 Actual	FY 2024 Actual	FY 2025 Adjusted	FY 2026 Approved	FY 2027 Approved
Salaries and Benefits	3,342,420	3,069,657	2,893,007	3,002,195	3,048,604
Services and Supplies	7,651	7,708	30,300	37,950	37,950
Other Charges	1,120	400	6,400	-	-
Capital Outlay	-	-	26,523	26,253	26,253
Total Expenditures	\$3,351,191	\$3,077,766	\$2,956,230	\$3,066,398	\$3,112,807

CITY OF DALY CITY

 Biennial Budget
 FY 2026 and FY 2027

 Fund: GENERAL FUND
 Department: FIRE DEPARTMENT
 Program: FIRE

 01
 220
 220

Revenues	FY 2023	FY 2024	FY 2025	FY 2026	FY 2027
	Actual	Actual	Adjusted	Approved	Approved
Licenses and Permits	113,752	112,586	117,000	117,000	117,000
From Other Agencies	400,186	369,582	200,000	400,000	450,000
Charges and Fees	1,470,239	1,902,404	1,889,061	1,946,103	1,955,103
Miscellaneous Revenues	517,039	360,648	4,000	4,000	4,000
Operating Transfers In	259,941	259,941	259,941	-	-
Total Revenues	\$2,761,157	\$3,005,161	\$2,470,002	\$2,467,103	\$2,526,103
Expenditures	FY 2023	FY 2024	FY 2025	FY 2026	FY 2027
	Actual	Actual	Adjusted	Approved	Approved
Salaries and Benefits	23,543,859	25,124,207	23,212,186	24,701,298	24,857,302
Services and Supplies	989,183	1,168,542	1,397,143	1,453,007	1,486,157
Other Charges	82,677	179,659	(17,846)	156,242	156,242
Fixed Charges	2,160,514	2,534,900	2,737,148	2,537,842	2,630,594
Capital Outlay	42,627	232,005	336,612	360,000	360,000
Operating Transfers Out	103,115	100,000	100,000	100,000	100,000
Total Expenditures	\$26,921,975	\$29,339,312	\$27,765,244	\$29,308,389	\$29,590,295

CITY OF DALY CITY

 Biennial Budget
 FY 2026 and FY 2027

 Fund: CAPITAL PROJECTS
 Department: FIRE DEPARTMENT
 Program: FIRE EMERG EQUIP

 31
 220
 891

Revenues	FY 2023	FY 2024	FY 2025	FY 2026	FY 2027
	Actual	Actual	Adjusted	Approved	Approved
Operating Transfers In	100,000	100,000	100,000	100,000	100,000
Total Revenues	\$100,000	\$100,000	\$100,000	\$100,000	\$100,000
Expenditures	FY 2023	FY 2024	FY 2025	FY 2026	FY 2027
	Actual	Actual	Adjusted	Approved	Approved
Services and Supplies	-	1,031,133	1,446	-	-
Capital Outlay	-	-	235,169	-	-
Total Expenditures	\$0	\$1,031,133	\$236,615	\$0	\$0

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 for succession planning 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.
- Continue to build upon 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, 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.

HUMAN RESOURCES

ANNUAL BUDGET OUTCOMES (continued)

- Provide services in a manner that fosters the overall best interests of the City.
- Continue to research, analyze, and implement processes and procedures to increase efficiency and effectiveness in Human Resources management and delivery.
- Continue to collaborate with other agencies to provide cost effective training opportunities for employees.
- Enhance the scope of mandatory employee trainings.
- Work with City departments to promptly report injuries.
- Promote healthier and safer workplace by enhancing wellness initiatives.
- Encourage employee participation in wellness initiatives through intrinsic rewards.
- Offer additional wellness programs.
- Collaborate with Finance Department to implement new Enterprise Resources Planning system.

SIGNIFICANT CHANGES FROM THE PRIOR BUDGET

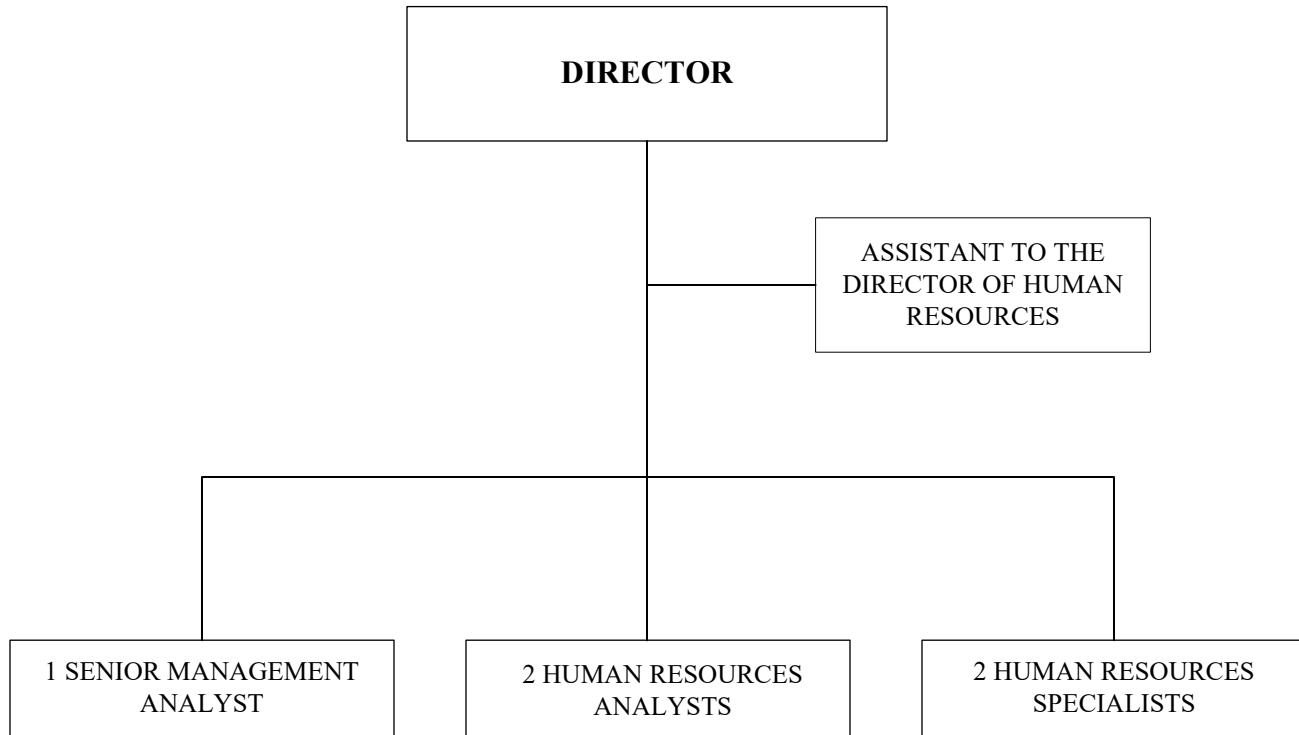
- Continued increase in pre-employment costs associated with new hires/turnover/retirements.
- Staffing changes included adding one Human Resources Analyst.

PERFORMANCE MEASURES

Measure	Actual 2023	Actual 2024	Estimate 2025	Projected 2026	Projected 2027
% of workers compensation claims reported within the State guidelines of five days	100%	100%	100%	100%	100%
Number of events Daly City provides to promote Daly City as a healthy place to work	25	25	25	25	25



**CITY OF DALY CITY
HUMAN RESOURCES
FISCAL YEARS 2026 & 2027**



FULL-TIME SALARIED POSITION LISTING

HUMAN RESOURCES

Classification	Range	FY 2024	FY 2025	FY 2026	FY 2027
Human Resources - 10107000					
Director of Human Resources	M440	0.65	0.65	0.65	0.65
Assistant to the Dir of Human Resources	U113	1.00	0.90	0.90	0.90
Senior Management Analyst	U074	0.90	0.90	0.90	0.90
Human Resources Analyst	U058	0.15	0.15	1.15	1.15
Human Resources Specialist	U040	1.95	1.95	1.95	1.95
		4.65	4.55	5.55	5.55
Workers' Comp Claims - 55842400					
Director of Human Resources	M440	0.35	0.35	0.35	0.35
Assistant to the Dir of Human Resources	U113	-	0.10	0.10	0.10
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
		1.35	1.45	1.45	1.45
		6.00	6.00	7.00	7.00

HOURLY FULL TIME EQUIVALENT*

Classification	Range	FY 2024	FY 2025	FY 2026	FY 2027
Human Resources - 10107000		0.25	0.87	0.46	0.46
		0.25	0.87	0.46	0.46

*Began tracking in FY 2024

CITY OF DALY CITY

Biennial Budget
FY 2026 and FY 2027

HUMAN RESOURCES

Revenues	FY 2023 Actual	FY 2024 Actual	FY 2025 Adjusted	FY 2026 Approved	FY 2027 Approved
From Other Agencies	16,679	-	-	-	-
Rents and Interest	165,277	1,289,638	99,016	99,856	100,850
Charges and Fees	5,706,603	6,146,187	3,843,888	4,695,234	5,164,757
Miscellaneous Revenues	95,348	316,759	1,000	1,000	1,000
Total Revenues	\$5,983,908	\$7,752,584	\$3,943,904	\$4,796,090	\$5,266,607

Expenditures	FY 2023 Actual	FY 2024 Actual	FY 2025 Adjusted	FY 2026 Approved	FY 2027 Approved
Salaries and Benefits	1,441,243	1,220,119	1,476,049	1,699,803	1,725,061
Services and Supplies	1,882,172	1,939,391	1,964,830	2,211,894	2,179,415
Other Charges	1,685,732	1,999,924	3,188,141	2,972,783	3,208,117
Fixed Charges	103,291	109,189	132,895	148,191	155,051
Program Costs	1,935	3,563	6,800	16,200	19,440
Debt Service	77,490	82,716	-	-	-
Capital Outlay	6,623	4,381	103,490	5,665	5,665
Operating Transfers Out	59,694	62,082	64,565	66,502	68,497
Total Expenditures	\$5,258,180	\$5,421,365	\$6,936,770	\$7,121,038	\$7,361,247

CITY OF DALY CITY

Biennial Budget
FY 2026 and FY 2027

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

Revenues	FY 2023 Actual	FY 2024 Actual	FY 2025 Adjusted	FY 2026 Approved	FY 2027 Approved
From Other Agencies	6,485	-	-	-	-
Total Revenues	\$6,485	\$0	\$0	\$0	\$0

Expenditures	FY 2023 Actual	FY 2024 Actual	FY 2025 Adjusted	FY 2026 Approved	FY 2027 Approved
Salaries and Benefits	911,878	923,055	1,123,376	1,159,785	1,182,810
Services and Supplies	479,997	452,143	466,682	689,667	616,336
Other Charges	35,479	30,182	143,312	74,550	78,699
Fixed Charges	94,336	100,156	121,962	139,317	143,960
Program Costs	1,935	3,563	6,800	16,200	19,440
Debt Service	77,490	82,716	-	-	-
Capital Outlay	-	-	97,825	-	-
Total Expenditures	\$1,601,114	\$1,591,815	\$1,959,957	\$2,079,519	\$2,041,246

CITY OF DALY CITY

Biennial Budget
FY 2026 and FY 2027

Fund: SELF INSURANCE
Department: HUMAN RESOURCES
Program: WORKERS COMP

58
070
424

Revenues	FY 2023 Actual	FY 2024 Actual	FY 2025 Adjusted	FY 2026 Approved	FY 2027 Approved
From Other Agencies	5,605	-	-	-	-
Rents and Interest	142,738	1,266,197	75,000	75,000	75,000
Charges and Fees	5,706,603	6,146,187	3,843,888	4,695,234	5,164,757
Miscellaneous Revenues	95,348	316,759	-	-	-
Total Revenues	\$5,950,295	\$7,729,143	\$3,918,888	\$4,770,234	\$5,239,757

Expenditures	FY 2023 Actual	FY 2024 Actual	FY 2025 Adjusted	FY 2026 Approved	FY 2027 Approved
Salaries and Benefits	529,366	297,004	352,673	540,017	542,251
Services and Supplies	1,391,093	1,477,810	1,483,690	1,507,769	1,548,621
Other Charges	1,649,288	1,965,318	3,039,795	2,890,692	3,121,593
Fixed Charges	8,955	9,033	10,933	8,874	11,092
Capital Outlay	-	335	-	-	-
Operating Transfers Out	59,694	62,082	64,565	66,502	68,497
Total Expenditures	\$3,638,396	\$3,811,583	\$4,951,656	\$5,013,854	\$5,292,054

CITY OF DALY CITY

Biennial Budget
FY 2026 and FY 2027

Fund: SELF INSURANCE
Department: HUMAN RESOURCES
Program: SAFETY PROGRAMS

58
070
426

Revenues	FY 2023 Actual	FY 2024 Actual	FY 2025 Adjusted	FY 2026 Approved	FY 2027 Approved
From Other Agencies	4,590	-	-	-	-
Rents and Interest	22,539	23,440	24,016	24,856	25,850
Miscellaneous Revenues	-	-	1,000	1,000	1,000
Total Revenues	\$27,128	\$23,440	\$25,016	\$25,856	\$26,850

Expenditures	FY 2023 Actual	FY 2024 Actual	FY 2025 Adjusted	FY 2026 Approved	FY 2027 Approved
Salaries and Benefits	-	60	-	-	-
Services and Supplies	11,082	9,438	14,458	14,458	14,458
Other Charges	965	4,424	5,034	7,541	7,825
Capital Outlay	6,623	4,045	5,665	5,665	5,665
Total Expenditures	\$18,670	\$17,968	\$25,157	\$27,664	\$27,948

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 provide 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 will provide access to materials and programs that support education, lifelong learning, and entertainment, while fostering community connection and meaningful social engagement.

THE DALY CITY PUBLIC LIBRARY

ANNUAL BUDGET OUTCOMES (continued)

- 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

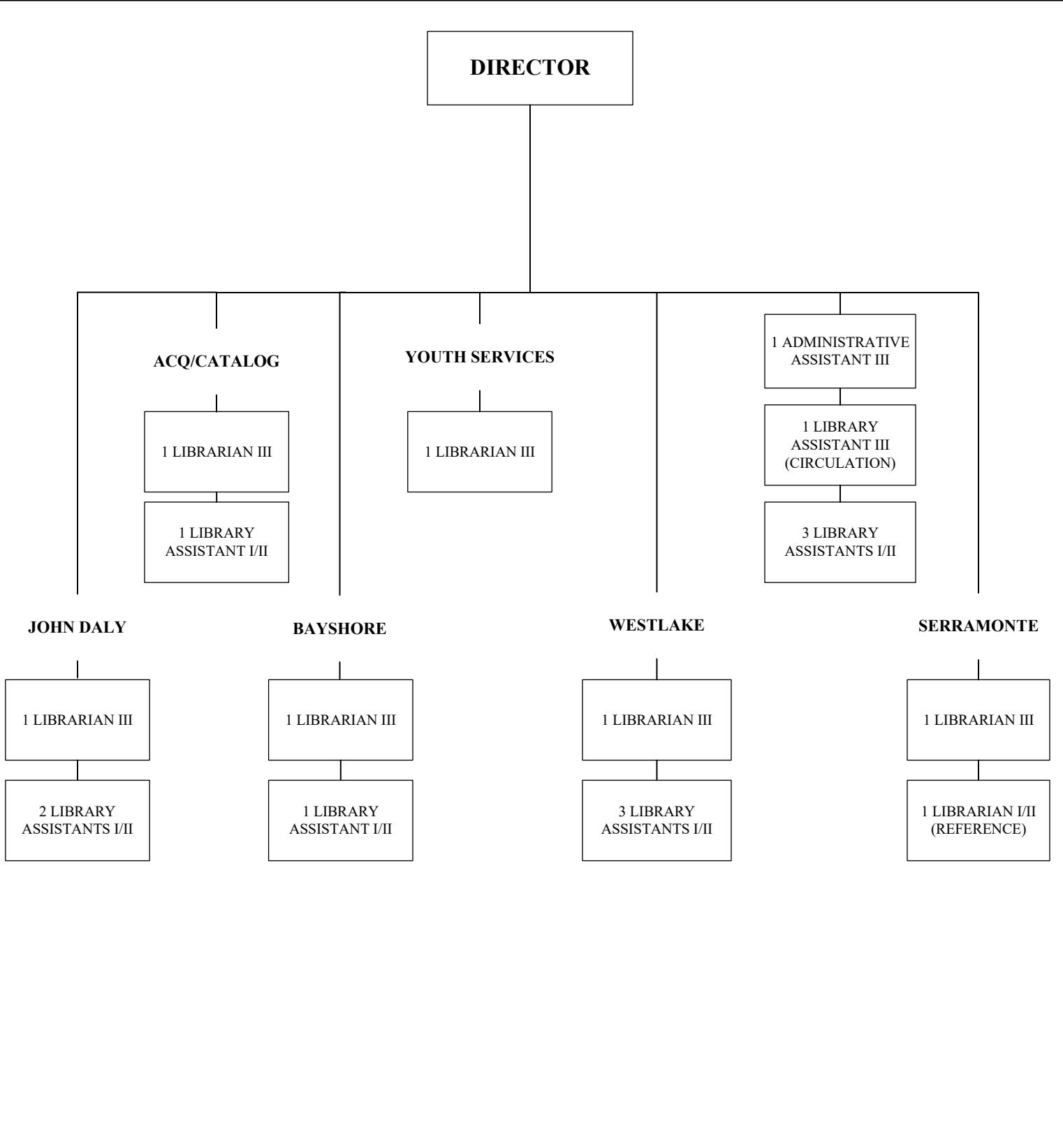
- Measure K funding for Summer Learning programming at the Peninsula Libraries was discontinued in 2024. The purpose of the Summer Learning program is to combat the “summer slide,” or the loss of academic gains students make during the school year. The program provides books to children and teens for their home libraries and offers hands-on activities to keep kids engaged throughout the summer. New funding for books is included in the FY26 and FY27 budget.
- The Library’s 48 public computers and seven printers have reached end-of-life and are scheduled for replacement in FY26. Library patrons use these computers to access the internet, search and apply for jobs and housing, access information for education or life-long learning, apply for government benefits, and connect with others online.

PERFORMANCE MEASURES

Measure – The Daly City Public Library	Actual 2023	Actual 2024	Estimate 2025	Projected 2026	Projected 2027
Work Load Measure					
Total Circulation (physical and electronic)	444,187	490,461	469,996	485,000	490,000
Total programs - Number	568	537	500	550	550
Total programs - Attendance	17,479	16,093	15,000	17,000	17,500
Percent of program participants that consider programs, resources & collections good or	100%	90%	95%	95%	95%
Percent of program participants that rate customer service as good	99%	97%	95%	95%	95%



**CITY OF DALY CITY
DEPARTMENT OF LIBRARY SERVICES
FISCAL YEARS 2026 & 2027**



FULL-TIME SALARIED POSITION LISTING

LIBRARY SERVICES

Classification	Range	FY2024	FY2025	FY2026	FY2027
Measure Q Library - 10110301					
Librarian III	X051	1.00	1.00	1.00	1.00
Library Assistant I/II	X029	2.00	2.00	2.00	2.00
		3.00	3.00	3.00	3.00
Serramonte Library - 10112200					
Librarian III	X051	1.00	1.00	1.00	1.00
Librarian I/II	X046	1.00	1.00	1.00	1.00
Library Assistant III	X038	0.20	0.20	0.20	0.20
Library Assistant I/II	X029	3.40	3.40	3.40	3.40
		5.60	5.60	5.60	5.60
Bayshore Library - 10112300					
Library Assistant III	X038	0.10	0.10	0.10	0.10
		0.10	0.10	0.10	0.10
John Daly Library - 10112500					
Librarian III	X051	1.00	1.00	1.00	1.00
Library Assistant III	X038	0.15	0.15	0.15	0.15
Library Assistant I/II	X029	1.00	1.00	1.00	1.00
		2.15	2.15	2.15	2.15
Westlake Library - 10112600					
Librarian III	X051	1.00	1.00	1.00	1.00
Library Assistant III	X038	0.15	0.15	0.15	0.15
Library Assistant I/II	X029	3.00	3.00	3.00	3.00
		4.15	4.15	4.15	4.15
Library Material/Process - 10112700					
Librarian III	X051	1.00	1.00	1.00	1.00
Library Assistant III	X038	0.10	0.10	0.10	0.10
Library Assistant I/II	X029	0.60	0.60	0.60	0.60
		1.70	1.70	1.70	1.70
Library Programming - 10112800					
Library Director	M428	1.00	1.00	1.00	1.00
Librarian III	X051	1.00	1.00	1.00	1.00
Library Assistant III	X132	0.30	0.30	0.30	0.30
Administrative Assistant III	U054	1.00	1.00	1.00	1.00
		3.30	3.30	3.30	3.30
		20.00	20.00	20.00	20.00

HOURLY FULL TIME EQUIVALENT*

Classification	Range	FY2024	FY2025	FY2026	FY2027
Measure Q Library - 10110301		0.81	0.74	0.77	0.77
Serramonte Library - 10112200		1.48	1.83	1.83	1.83
Bayshore Library - 10112300		0.44	0.44	0.44	0.44
John Daly Library - 10112500		0.74	0.81	0.81	0.81
Westlake Library 01-120-126		1.47	1.47	1.47	1.47
Library Material/Process - 10112700		1.05	1.73	1.05	1.05
Library Programming - 10112800		0.39	0.39	0.38	0.38
		6.37	7.41	6.74	6.74

*Began tracking in FY 2024

CITY OF DALY CITY

**Biennial Budget
FY 2026 and FY 2027**

LIBRARY

Revenues	FY 2023 Actual	FY 2024 Actual	FY 2025 Adjusted	FY 2026 Approved	FY 2027 Approved
From Other Agencies	500,939	449,632	398,510	380,000	380,000
Charges and Fees	14,784	17,372	11,300	8,200	8,200
Miscellaneous Revenues	59,705	73,555	79,395	10,100	10,100
Total Revenues	\$575,429	\$540,558	\$489,205	\$398,300	\$398,300
Expenditures	FY 2023 Actual	FY 2024 Actual	FY 2025 Adjusted	FY 2026 Approved	FY 2027 Approved
Salaries and Benefits	3,106,852	3,261,998	3,929,850	3,970,597	4,035,263
Services and Supplies	750,371	712,668	856,632	840,165	785,964
Fixed Charges	820,302	856,162	931,580	796,255	829,825
Program Costs	8,710	9,374	9,548	27,548	27,548
Operating Transfers Out	-	-	1,543	-	-
Total Expenditures	\$4,692,392	\$4,849,584	\$5,699,943	\$5,636,240	\$5,680,274

CITY OF DALY CITY	Fund: GENERAL FUND	01
Biennial Budget	Department: LIBRARY	120
FY 2026 and FY 2027	Program: MEASURE Q	103
 		

Revenues	FY 2023 Actual	FY 2024 Actual	FY 2025 Adjusted	FY 2026 Approved	FY 2027 Approved
From Other Agencies	3,590	-	-	-	-
Total Revenues	\$3,590	\$0	\$0	\$0	\$0
 					
Expenditures	FY 2023 Actual	FY 2024 Actual	FY 2025 Adjusted	FY 2026 Approved	FY 2027 Approved
Salaries and Benefits	374,082	454,180	528,478	557,112	565,359
Total Expenditures	\$374,082	\$454,180	\$528,478	\$557,112	\$565,359

CITY OF DALY CITY	Fund: GENERAL FUND	01
Biennial Budget	Department: LIBRARY	120
FY 2026 and FY 2027	Program: SERRAMONTE LIB	122
 		

Revenues	FY 2023 Actual	FY 2024 Actual	FY 2025 Adjusted	FY 2026 Approved	FY 2027 Approved
From Other Agencies	3,750	-	-	-	-
Miscellaneous Revenues	9,979	2,535	-	-	-
Total Revenues	\$13,730	\$2,535	\$0	\$0	\$0
 					
Expenditures	FY 2023 Actual	FY 2024 Actual	FY 2025 Adjusted	FY 2026 Approved	FY 2027 Approved
Salaries and Benefits	823,656	830,121	1,002,431	995,387	1,017,846
Services and Supplies	43,776	46,403	46,500	52,829	52,829
Fixed Charges	363,795	380,687	410,690	339,395	353,659
Total Expenditures	\$1,231,228	\$1,257,211	\$1,455,292	\$1,387,611	\$1,424,334

CITY OF DALY CITY Biennial Budget FY 2026 and FY 2027	Fund: GENERAL FUND Department: LIBRARY Program: BAYSHORE LIBRARY	01 120 123
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Revenues	FY 2023 Actual	FY 2024 Actual	FY 2025 Adjusted	FY 2026 Approved	FY 2027 Approved
From Other Agencies	178	-	-	-	-
Total Revenues	\$178	\$0	\$0	\$0	\$0
Expenditures	FY 2023 Actual	FY 2024 Actual	FY 2025 Adjusted	FY 2026 Approved	FY 2027 Approved
Salaries and Benefits	38,133	28,314	39,093	44,867	46,799
Services and Supplies	10,940	17,269	11,900	11,900	11,900
Other Charges	-	-	(948)	-	-
Fixed Charges	52,624	54,060	60,086	71,600	74,588
Program Costs	747	717	778	778	778
Total Expenditures	\$102,445	\$100,360	\$110,909	\$129,145	\$134,066

CITY OF DALY CITY Biennial Budget FY 2026 and FY 2027	Fund: GENERAL FUND Department: LIBRARY Program: JOHN DALY LIB	01 120 125
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Revenues	FY 2023 Actual	FY 2024 Actual	FY 2025 Adjusted	FY 2026 Approved	FY 2027 Approved
From Other Agencies	483	-	-	-	-
Miscellaneous Revenues	(0)	(2)	-	-	-
Total Revenues	\$483	-\$2	\$0	\$0	\$0
Expenditures	FY 2023 Actual	FY 2024 Actual	FY 2025 Adjusted	FY 2026 Approved	FY 2027 Approved
Salaries and Benefits	329,774	337,353	400,717	395,924	399,937
Services and Supplies	19,743	21,983	21,300	23,513	23,513
Other Charges	-	-	(2,006)	-	-
Fixed Charges	160,388	167,404	180,918	150,273	156,605
Program Costs	332	712	778	778	778
Total Expenditures	\$510,237	\$527,452	\$601,707	\$570,488	\$580,833

CITY OF DALY CITY	Fund: GENERAL FUND	01
Biennial Budget	Department: LIBRARY	120
FY 2026 and FY 2027	Program: WESTLAKE LIB	126

Revenues	FY 2023 Actual	FY 2024 Actual	FY 2025 Adjusted	FY 2026 Approved	FY 2027 Approved
From Other Agencies	298	-	-	-	-
Total Revenues	\$298	\$0	\$0	\$0	\$0
Expenditures	FY 2023 Actual	FY 2024 Actual	FY 2025 Adjusted	FY 2026 Approved	FY 2027 Approved
Salaries and Benefits	604,244	620,186	721,367	748,211	763,656
Services and Supplies	38,708	42,882	39,782	44,576	44,576
Other Charges	-	-	(3,318)	-	-
Fixed Charges	217,128	227,480	244,272	198,755	207,137
Program Costs	1,721	617	778	778	778
Total Expenditures	\$861,800	\$891,165	\$1,002,882	\$992,320	\$1,016,147

CITY OF DALY CITY	Fund: GENERAL FUND	01
Biennial Budget	Department: LIBRARY	120
FY 2026 and FY 2027	Program: LIB MATL/PROCESS	127

Revenues	FY 2023 Actual	FY 2024 Actual	FY 2025 Adjusted	FY 2026 Approved	FY 2027 Approved
From Other Agencies	349	39,000	39,000	-	-
Miscellaneous Revenues	3,000	6,481	4,549	-	-
Total Revenues	\$3,349	\$45,481	\$43,549	\$0	\$0
Expenditures	FY 2023 Actual	FY 2024 Actual	FY 2025 Adjusted	FY 2026 Approved	FY 2027 Approved
Salaries and Benefits	346,205	341,776	422,567	354,199	359,993
Services and Supplies	207,897	192,497	213,287	208,738	208,738
Other Charges	-	-	(7,813)	-	-
Fixed Charges	9,261	9,335	12,289	12,344	12,915
Total Expenditures	\$563,363	\$543,607	\$640,331	\$575,280	\$581,646

CITY OF DALY CITY
Biennial Budget
FY 2026 and FY 2027

Fund:	GENERAL FUND	01
Department:	LIBRARY	120
Program:	LIB GENERAL/PROG	128

	FY 2023 Actual	FY 2024 Actual	FY 2025 Adjusted	FY 2026 Approved	FY 2027 Approved
Revenues					
From Other Agencies	492,292	410,632	359,510	380,000	380,000
Miscellaneous Revenues	44,569	62,909	72,645	9,500	9,500
Total Revenues	\$536,861	\$473,541	\$432,156	\$389,500	\$389,500
Expenditures					
Salaries and Benefits	590,758	650,069	815,197	874,898	881,672
Services and Supplies	426,156	391,451	518,906	492,109	437,907
Other Charges	6,157	9,381	(10,796)	1,675	1,675
Fixed Charges	17,105	17,196	23,324	23,887	24,921
Program Costs	5,910	7,329	7,214	25,214	25,214
Total Expenditures	\$1,046,087	\$1,075,426	\$1,353,845	\$1,417,783	\$1,371,389

CITY OF DALY CITY
Biennial Budget
FY 2026 and FY 2027

Fund:	SPECIAL DEPOSITS	61
Department:	LIBRARY	120
Program:	LIBRARY	120

	FY 2023 Actual	FY 2024 Actual	FY 2025 Adjusted	FY 2026 Approved	FY 2027 Approved
Revenues					
Charges and Fees	14,784	17,372	11,300	8,200	8,200
Miscellaneous Revenues	2,157	1,631	2,200	600	600
Total Revenues	\$16,942	\$19,002	\$13,500	\$8,800	\$8,800
Expenditures					
Services and Supplies	3,150	184	4,957	6,500	6,500
Operating Transfers Out	-	-	1,543	-	-
Total Expenditures	\$3,150	\$184	\$6,500	\$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

The Field Operations Bureau delivers essential frontline services, committed to public safety and rapid emergency response. This bureau is responsible for the deployment of uniformed patrol officers to calls for service. Operating 24 hours a day, 7 days a week, Field Operations manages a wide range of law enforcement activities, including responding to emergency and non-emergency calls, conducting proactive patrols, investigating crimes in progress, and maintaining a visible presence in the community to deter criminal activity.

Support Services Bureau

The Support Services Bureau is a critical component of the Police Department, providing essential administrative, operational, and technical support to ensure the smooth functioning of all law enforcement activities. This bureau plays a vital role in supporting the frontline operations of the department by managing key non-patrol functions such as community engagement, parking and traffic enforcement, records, property and evidence, training, investigations, crime analysis, fiscal, internal affairs, risk management, and technical services.

SUPPORT FOR CITY-WIDE PRIORITIES

This Department supports citywide priorities through the following:

- Provide a high standard of service in response to concerns related to crime and quality of life issues.
- Build and maintain strong partnerships with the community by engaging and collaborating with our residents, businesses, schools, and local organizations.
- 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.
- 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).

POLICE DEPARTMENT

SUPPORT FOR CITY-WIDE PRIORITIES (continued)

- Contribute to traffic safety missions through collaborative relationships.
- 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 visible neighborhood patrols, timely response to priority calls, and complete thorough field investigations.
- Deliver compassionate and effective responses to individuals experiencing a mental health crisis, while ensuring public safety.
- Conduct high quality objective investigations to successfully prosecute crimes against persons or property.
- Prevent traffic collisions through enforcement, education, and engineering.
- Provide comprehensive record keeping for both internal and external stakeholders.
- Provide competent and efficient handling of property and evidence.

SIGNIFICANT CHANGES FROM THE PRIOR BUDGET

- Creation of a Mental Health Crisis Response Unit, consisting of a Crisis Response Supervisor and a Crisis Response Clinician I/II. The Mental Health Crisis Response Unit supports a co-response model, enhancing the department's ability to provide compassionate, effective service while ensuring public safety during mental health-related incidents.
- The contract with the County of San Mateo for warrant processing has increased significantly from \$122,635 in FY 24 to \$177,201 in FY 25, representing a 44.5% increase. The cost increases further to \$189,093 in FY 26, representing an additional 6.7% increase.
- 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.

POLICE DEPARTMENT

SIGNIFICANT CHANGES FROM THE PRIOR BUDGET (continued)

- Technology costs continue to rise significantly. Emerging technology is a constant budgetary challenge for the Police Department. Due to a continually changing technological environment in Police Services, the department needs to stay current with technology hardware and software. Hardware, licensing, and yearly maintenance fees can be costly, however essential to solving crimes. The following are some of the technologies that will impact the Police Department budget:

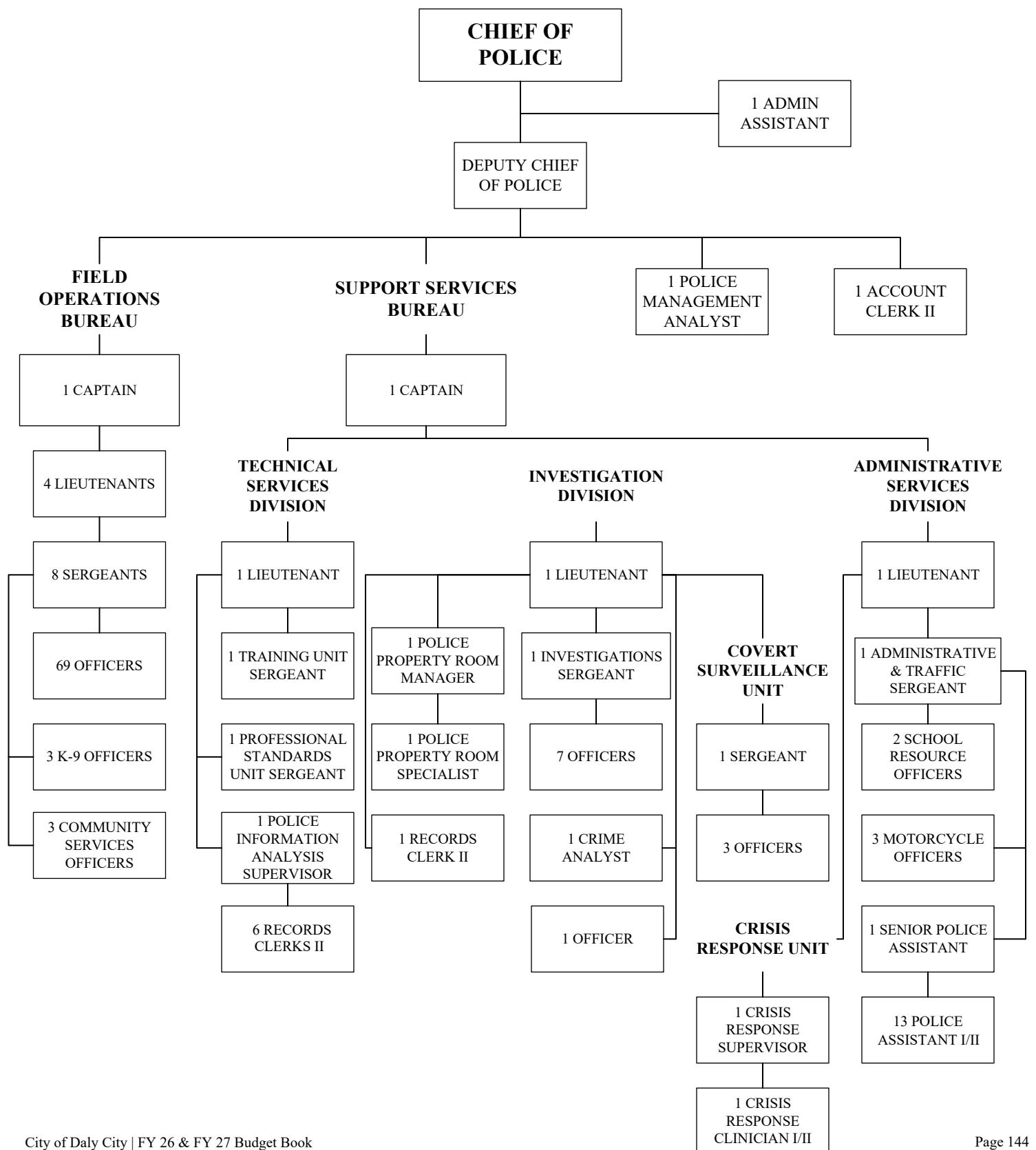
- Body worn cameras
- Vehicle cameras
- Automated license plate readers
- Unmanned aerial systems
- Interview room solutions
- Data aggregation platform
- Pursuit management system
- Tasers

PERFORMANCE MEASURES

Measure	Actual 2023	Actual 2024	Estimate 2025	Projected 2026	Projected 2027
Reduce response times to priority calls for patrol services	5 minutes				
Decrease number of fatal and injury collisions by 5%	Fatal: 2 Injury: 256	Fatal: 1 Injury: 214	Fatal: 4 Injury: 213	Fatal: 0 Injury: 202	Fatal: 0 Injury: 192
Provide timely response, as mandated by State law, to all outside requests for police reports	100%	100%	100%	100%	100%
Meet Federal and State statutory guidelines in the handling of property and evidence	100%	100%	100%	100%	100%
POST Compliance in Training	99%	94%	100%	100%	100%
Number of Calls for Service	61,245	59,645	59,859	59,751	59,751
Number of Police Reports	8,939	8,088	7,719	7,925	7,925



**CITY OF DALY CITY
POLICE DEPARTMENT
FISCAL YEARS 2026 & 2027**



FULL-TIME SALARIED POSITION LISTING

POLICE

Classification	Range	FY 2024	FY 2025	FY 2026	FY 2027
Police Services - 10120000					
Police Chief	M471	1.00	1.00	1.00	1.00
Deputy Police Chief	B250	1.00	1.00	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 I/II	Z031	1.00	1.00	1.00	1.00
Police Property Room Specialist	U034	1.00	1.00	1.00	1.00
Police Records Clerk I/II	Z026	7.00	7.00	7.00	7.00
Community Services Officer	D030	2.00	2.00	2.00	2.00
Senior Police Assistant	D030A	1.00	1.00	1.00	1.00
Police Assistant I/II	D027	13.00	13.00	13.00	13.00
		141.00	141.00	141.00	141.00
Measure Q - Police - 10110303					
Crisis Response Supervisor	U079	-	1.00	1.00	1.00
Crisis Response Clinician I/II	U068	-	1.00	1.00	1.00
		-	2.00	2.00	2.00
Citizens Option For Public Safety - 22820200					
Crime Analyst	U051	1.00	1.00	1.00	1.00
		1.00	1.00	1.00	1.00
BSCC Organized Retail Theft Grant - 22826400					
Community Services Officer	D030	-	1.00	1.00	1.00
		-	1.00	1.00	1.00
		142.00	145.00	145.00	145.00

HOURLY FULL TIME EQUIVALENT*

Classification	Range	FY2024	FY2025	FY2026	FY2027
Police Services - 10120000		3.54	3.54	2.26	2.26
		3.54	3.54	2.26	2.26

*Began tracking in FY 2024

CITY OF DALY CITY

Biennial Budget
FY 2026 and FY 2027

POLICE

Revenues	FY 2023 Actual	FY 2024 Actual	FY 2025 Adjusted	FY 2026 Approved	FY 2027 Approved
Taxes	768,606	773,470	828,700	819,500	839,600
Licenses and Permits	19,950	18,700	20,000	15,000	15,000
From Other Agencies	6,036,493	6,215,423	544,889	480,000	480,000
Fines and Forfeitures	2,628,742	2,408,106	2,076,867	2,250,620	2,338,320
Rents and Interest	10,658	15,451	2,000	8,000	8,000
Charges and Fees	598,949	620,638	357,433	289,240	294,240
Miscellaneous Revenues	210,926	252,968	148,325	181,725	181,725
Operating Transfers In	-	2,223	-	-	-
Total Revenues	\$10,274,325	\$10,306,978	\$3,978,214	\$4,044,085	\$4,156,885
Expenditures	FY 2023 Actual	FY 2024 Actual	FY 2025 Adjusted	FY 2026 Approved	FY 2027 Approved
Salaries and Benefits	32,221,455	33,388,701	41,149,900	40,882,146	42,044,631
Services and Supplies	3,357,077	3,494,825	4,734,490	4,327,318	4,501,479
Other Charges	236,577	316,156	129,146	296,569	299,489
Fixed Charges	4,317,624	4,087,668	4,436,048	5,144,557	5,343,227
Debt Service	282,545	535,990	-	-	-
Capital Outlay	244,519	463,378	891,272	203,973	729,334
Operating Transfers Out	-	11,378	762,438	690,410	-
Total Expenditures	\$40,659,795	\$42,298,097	\$52,103,293	\$51,544,973	\$52,918,160

CITY OF DALY CITY	Fund: GENERAL FUND	01
Biennial Budget	Department: POLICE DEPARTMENT	200
FY 2026 and FY 2027	Program: MEASURE Q	103

Revenues	FY 2023 Actual	FY 2024 Actual	FY 2025 Adjusted	FY 2026 Approved	FY 2027 Approved
Total Revenues	\$0	\$0	\$0	\$0	\$0
Expenditures	FY 2023 Actual	FY 2024 Actual	FY 2025 Adjusted	FY 2026 Approved	FY 2027 Approved
Salaries and Benefits	-	-	458,617	513,486	527,558
Services and Supplies	120,915	102,995	556,934	466,396	920,329
Debt Service	282,545	545,352	-	-	-
Capital Outlay	-	-	110,178	64,500	582,950
Operating Transfers Out	-	-	76,642	-	-
Total Expenditures	\$403,459	\$648,347	\$1,202,371	\$1,044,382	\$2,030,837

CITY OF DALY CITY	Fund: GENERAL FUND	01
Biennial Budget	Department: POLICE DEPARTMENT	200
FY 2026 and FY 2027	Program: POLICE SERVICES	200

Revenues	FY 2023 Actual	FY 2024 Actual	FY 2025 Adjusted	FY 2026 Approved	FY 2027 Approved
Taxes	768,606	773,470	828,700	819,500	839,600
Licenses and Permits	19,950	18,700	20,000	15,000	15,000
From Other Agencies	5,769,012	5,920,758	286,000	180,000	180,000
Fines and Forfeitures	2,617,133	2,403,018	2,075,867	2,249,120	2,337,320
Charges and Fees	565,589	598,438	340,801	268,000	273,000
Miscellaneous Revenues	210,926	252,968	148,325	181,725	181,725
Total Revenues	\$9,951,216	\$9,967,352	\$3,699,693	\$3,713,345	\$3,826,645
Expenditures	FY 2023 Actual	FY 2024 Actual	FY 2025 Adjusted	FY 2026 Approved	FY 2027 Approved
Salaries and Benefits	32,044,580	33,323,542	40,515,131	40,178,094	41,018,041
Services and Supplies	3,200,137	3,369,028	3,955,839	3,716,987	3,745,684
Other Charges	231,537	309,414	110,991	283,569	286,489
Fixed Charges	4,317,624	4,087,668	4,436,048	5,144,557	5,343,227
Capital Outlay	224,774	461,996	339,948	136,473	143,384
Operating Transfers Out	-	11,378	-	-	-
Total Expenditures	\$40,018,652	\$41,553,666	\$49,357,957	\$49,459,680	\$50,536,824

CITY OF DALY CITY
Biennial Budget
FY 2026 and FY 2027

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

	FY 2023 Actual	FY 2024 Actual	FY 2025 Adjusted	FY 2026 Approved	FY 2027 Approved
Revenues					
Charges and Fees	33,360	22,200	16,632	21,240	21,240
Operating Transfers In	-	2,223	-	-	-
Total Revenues	\$33,360	\$24,423	\$16,632	\$21,240	\$21,240
Expenditures					
Services and Supplies	12,927	2,806	25,742	34,500	34,500
Other Charges	5,040	6,742	6,655	13,000	13,000
Capital Outlay	-	1,382	1,146	3,000	3,000
Total Expenditures	\$17,967	\$10,930	\$33,543	\$50,500	\$50,500

CITY OF DALY CITY
Biennial Budget
FY 2026 and FY 2027

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

	FY 2023 Actual	FY 2024 Actual	FY 2025 Adjusted	FY 2026 Approved	FY 2027 Approved
Revenues					
Fines and Forfeitures	11,609	5,088	1,000	1,500	1,000
Total Revenues	\$11,609	\$5,088	\$1,000	\$1,500	\$1,000
Expenditures					
Other Charges	-	-	-	-	-
Operating Transfers Out	-	-	685,796	690,410	-
Total Expenditures	\$0	\$0	\$685,796	\$690,410	\$0

CITY OF DALY CITY	Fund: GRANTS	28
Biennial Budget	Department: POLICE DEPARTMENT	200
FY 2026 and FY 2027	Program: C O P S - SLESF	202

Revenues	FY 2023 Actual	FY 2024 Actual	FY 2025 Adjusted	FY 2026 Approved	FY 2027 Approved
From Other Agencies	267,481	294,665	258,889	300,000	300,000
Rents and Interest	10,658	15,451	2,000	8,000	8,000
Total Revenues	\$278,140	\$310,116	\$260,889	\$308,000	\$308,000

Expenditures	FY 2023 Actual	FY 2024 Actual	FY 2025 Adjusted	FY 2026 Approved	FY 2027 Approved
Salaries and Benefits	176,874	65,159	176,152	190,565	499,033
Services and Supplies	23,098	19,995	195,975	109,435	(199,033)
Other Charges	-	-	11,500	-	-
Capital Outlay*	19,745	-	440,000	-	-
Total Expenditures	\$219,717	\$85,154	\$823,626	\$300,000	\$300,000

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

PUBLIC WORKS

SUPPORT FOR CITY-WIDE PRIORITIES (continued)

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 33 playgrounds.
- Staff and administer the City's Illegal Dumping Task Force 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.
- Maintain 15 Regulated Output (RO) series circuit streetlight areas.

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

PUBLIC WORKS

SUPPORT FOR CITY-WIDE PRIORITIES (continued)

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 168 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 7,906 City trees.
- Maintain/service a fleet of approximately 296 vehicles in accordance with the manufacturers' recommendations and the regulatory agencies' mandates.
- 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.

PUBLIC WORKS

SUPPORT FOR CITY-WIDE PRIORITIES (continued)

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 95 complaints or requests received from the City's i-Help system monthly, for a total of approximately 1,130 i-Help requests.
- Complete approximately 9,350 work orders.

ANNUAL BUDGET OUTCOMES

Completed construction of approximately 6 major Capital Improvement Projects with a total estimated value in excess of \$6.2M, including:

- Completed the 2021-22 Street Resurfacing Project
- Completed the 2022-23 Street Resurfacing Project
- Completed the Mussel Rock Upper Disposal Area Pull-Back Project
- Completed the Southgate Avenue and School Street Safety Improvements Project
- Completed the Lawson Hall Roof Project
- Completed the Mission Street Streetscape Improvement Project

Began planning and project design of approximately 9 major Capital Improvement Program Projects with a total estimated value in excess of \$19M including:

- 2024-25 Street Resurfacing Project
- Serramonte Boulevard Street Resurfacing Project
- Santa Barbara Avenue and Vista Grande Avenue Green Stormwater Infrastructure and Pedestrian Improvement Project
- Westlake Slurry Seal Project
- Lake Merced Boulevard Lane Reconfiguration and Bicycle Lane Protection Project
- Daly City Safe Routes to School
- ADA Facility Upgrade/Elevator Upgrade
- Mission Hills Dog Park
- Child Care Center

PUBLIC WORKS

SIGNIFICANT CHANGES FROM PRIOR BUDGET

The needs at Mussel Rock have increased substantially requiring more resources in order to remain in compliance with regulatory agencies. Due to 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

- Staffing changes of adding one Public Works Superintendent.
- Provide more support services to staff on CIP projects.
- Adjusted the range of the Geographic Information System (GIS) Coordinator.

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.
- Utilized consultants to assist with the project management of CIP projects.

Maintenance Division

- Continued 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.
- Purchased 5 EV vehicles and installed 3 EV chargers in the Public Works Corporation Yard.

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.

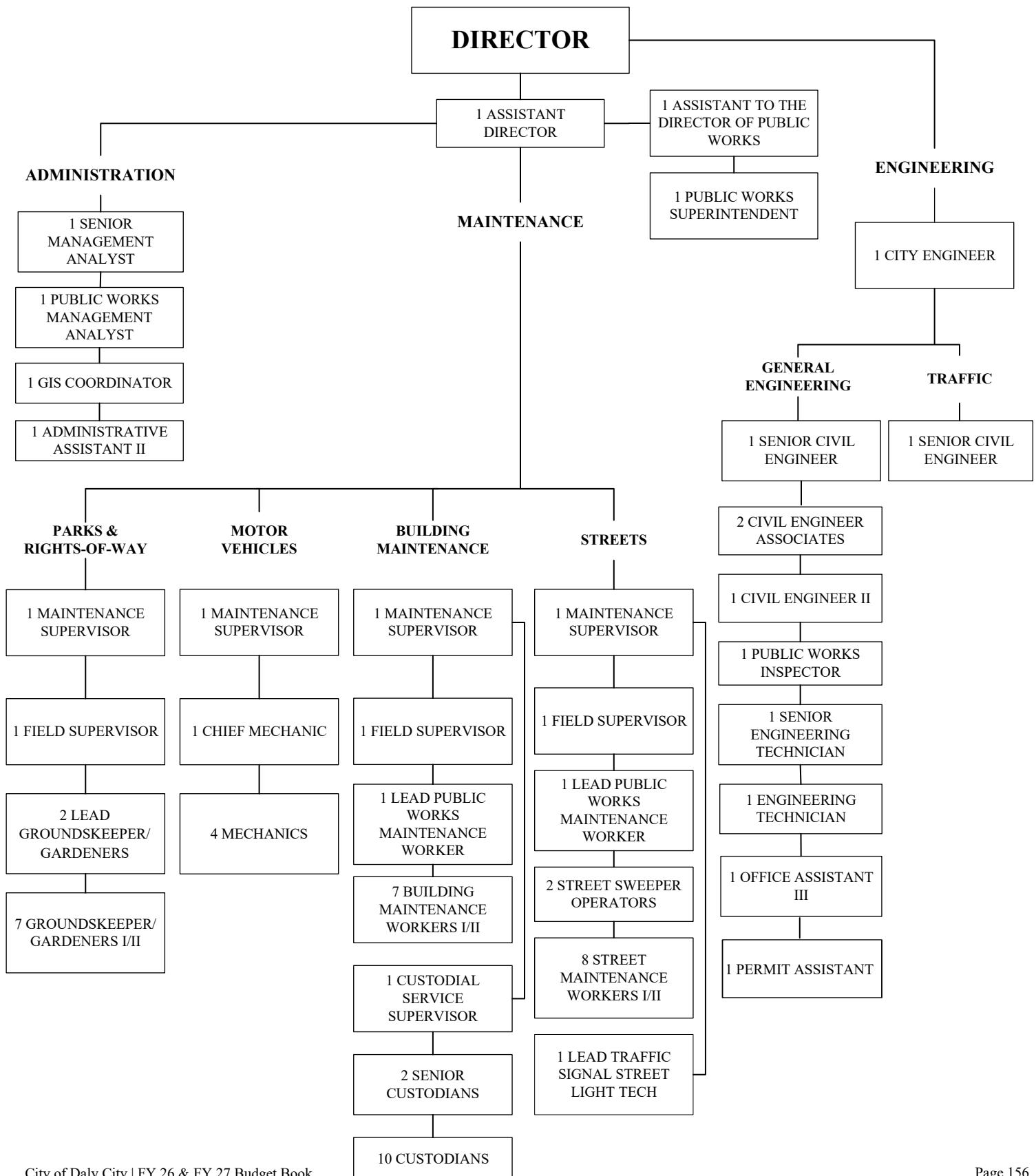
PUBLIC WORKS

PERFORMANCE MEASURES

Measure	Actual 2023	Actual 2024	Estimate 2025	Projected 2026	Projected 2027
Complete quarterly HVAC preventative maintenance service 80% of the time	95%	95%	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%	75%	70%	70%	70%
Respond and repair traffic signal problems impacting traffic flow or traffic safety within 12 hours	100%	100%	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%	95%	95%
Perform scheduled maintenance per the manufacturer's recommendations on 100% of vehicle fleet covered by CHP BIT Inspection Mandates	100%	100%	100%	100%	100%
Investigate and respond to pothole complaints within 24 hours of notification. Repair potholes with 24 hours 90% of the time	100%	100%	95%	95%	95%
Investigate and respond to regulatory and warning sign complaints within 24 hours	95%	95%	90%	90%	90%
Inspect and clean 2,181 storm drain catch basins before and after the rainy season	98%	98%	90%	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%	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%	95%	95%



CITY OF DALY CITY
DEPARTMENT OF PUBLIC WORKS
FISCAL YEARS 2026 & 2027



FULL-TIME SALARIED POSITION LISTING

PUBLIC WORKS

Classification	Range	FY 2024	FY 2025	FY 2026	FY 2027
Public Works Admin - 10131000					
Director of Public Works	M440	0.07	0.07	0.07	0.07
Public Works Superintendent	U089	-	-	1.00	1.00
Geographic Info Systems Coordinator	U065	1.00	1.00	1.00	1.00
Public Works Management Analyst	U059	1.00	1.00	1.00	1.00
Engineering Technician	X044	0.50	0.50	0.50	0.50
Administrative Assistant II	U045	0.25	0.25	0.25	0.25
		2.82	2.82	3.82	3.82
Engineering - 10131100					
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 - 21735300					
Senior Civil Engineer	U095	1.00	1.00	1.00	1.00
Maintenance Supervisor	U080	0.25	0.25	-	-
Lead Traffic Signal/Street Light Technician	X059	1.00	1.00	1.00	1.00
		2.25	2.25	2.00	2.00
Transportation Streets Maintenance - 21733000					
Director of Public Works	M440	0.20	0.20	0.20	0.20
Assistant Director of Public Works	M359	-	0.40	0.40	0.40
Assistant to the Director of Public Works	U113	0.40	0.40	0.40	0.40
Maintenance Supervisor	U080	0.75	0.75	1.00	1.00
Public Works Field Supervisor	U053	-	1.00	1.00	1.00
Lead Street Maintenance Worker	X044	2.00	1.00	1.00	1.00
Street Sweeper Operator	X041	2.00	2.00	2.00	2.00
Streets Maintenance Worker I/II	X030	8.00	8.00	8.00	8.00
		13.35	13.75	14.00	14.00
Parks Maintenance - 10116000					
Director of Public Works	M440	0.10	0.10	0.10	0.10
Assistant Director of Public Works	M359	-	0.20	0.20	0.20
Assistant to the Director of Public Works	U113	0.20	0.20	0.20	0.20
Maintenance Supervisor	U080	1.00	1.00	1.00	1.00
Public Works Field Supervisor	U053	-	1.00	1.00	1.00
Lead Groundskeeper/Gardener	X044	3.00	2.00	2.00	2.00
Groundskeeper/Gardener I/II	X030	7.00	7.00	7.00	7.00
		11.30	11.50	11.50	11.50

PUBLIC WORKS

Classification	Range	FY 2024	FY 2025	FY 2026	FY 2027
Building Maintenance - 55411000					
Director of Public Works	M440	0.21	0.21	0.21	0.21
Assistant Director of Public Works	M359	-	0.20	0.20	0.20
Assistant to the Director of Public Works	U113	0.20	0.20	0.20	0.20
Maintenance Supervisor	U080	1.00	1.00	1.00	1.00
Public Works Field Supervisor	U053	-	1.00	1.00	1.00
Lead Public Maintenance Worker	X044	2.00	1.00	1.00	1.00
Custodial Services Supervisor	U050	1.00	1.00	1.00	1.00
Building Maintenance Worker I/II	X132	6.00	7.00	7.00	7.00
Senior Custodian	X032A	2.00	2.00	2.00	2.00
Custodian	X027A	11.00	10.00	10.00	10.00
		23.41	23.61	23.61	23.61
Motor Vehicles - 55145000					
Director of Public Works	M440	0.21	0.21	0.21	0.21
Assistant Director of Public Works	M359	-	0.20	0.20	0.20
Assistant to the Director of Public Works	U113	0.20	0.20	0.20	0.20
Maintenance Supervisor	U080	1.00	1.00	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	6.61	6.61	6.61
		71.00	72.00	73.00	73.00

HOURLY FULL TIME EQUIVALENT*

Classification	Range	FY 2024	FY 2025	FY 2026	FY 2027
Engineering - 10131100		1.85	1.92	1.62	1.62
Parks Maintenance - 10116000		1.69	1.92	2.16	2.16
Transportation Streets Maintenance - 21733000		0.94	1.44	2.00	2.00
Motor Vehicles - 55145000		0.25	0.48	0.38	0.38
Building Maintenance - 55411000		1.44	1.44	1.44	1.44
Giammona Pool Maintenance - 55411800		-	0.10	0.19	0.19
		6.17	7.30	7.80	7.80

*Began tracking in FY 2024

CITY OF DALY CITY

Biennial Budget
FY 2026 and FY 2027

PUBLIC WORKS

Revenues	FY 2023 Actual	FY 2024 Actual	FY 2025 Adjusted	FY 2026 Approved	FY 2027 Approved
Licenses and Permits	94,070	1,000	-	-	-
From Other Agencies	214,377	-	-	-	-
Rents and Interest	211,881	947,166	28,000	63,000	63,000
Charges and Fees	15,923,370	16,746,220	17,456,010	17,893,466	18,472,592
Miscellaneous Revenues	444,548	663,025	106,000	131,000	131,000
Operating Transfers In	1,714,652	2,187,285	2,511,403	2,985,769	3,026,914
Total Revenues	\$18,602,897	\$20,544,696	\$20,101,412	\$21,073,235	\$21,693,506
Expenditures	FY 2023 Actual	FY 2024 Actual	FY 2025 Adjusted	FY 2026 Approved	FY 2027 Approved
Salaries and Benefits	11,828,793	12,419,664	15,132,722	15,750,162	16,013,455
Services and Supplies	5,276,763	5,448,063	6,508,312	6,159,300	6,215,344
Other Charges	553,055	807,768	730,011	1,705,159	1,834,698
Fixed Charges	3,767,656	4,044,076	4,744,626	5,139,090	5,386,174
Debt Service	72,898	103,279	79,364	405,602	273,977
Depreciation	1,132,177	1,348,479	707,000	757,000	757,000
Capital Outlay	1,749	98,216	5,765,646	3,031,000	3,031,000
Operating Transfers Out	2,805,286	3,309,936	3,591,409	3,955,728	4,025,972
Total Expenditures	\$25,438,377	\$27,579,481	\$37,259,090	\$36,903,041	\$37,537,620

CITY OF DALY CITY
 Biennial Budget
 FY 2026 and FY 2027

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

Revenues	FY 2023 Actual	FY 2024 Actual	FY 2025 Adjusted	FY 2026 Approved	FY 2027 Approved
From Other Agencies	77	-	-	-	-
Charges and Fees	104,586	243,343	50,000	75,000	75,000
Total Revenues	\$104,663	\$243,343	\$50,000	\$75,000	\$75,000
Expenditures	FY 2023 Actual	FY 2024 Actual	FY 2025 Adjusted	FY 2026 Approved	FY 2027 Approved
Salaries and Benefits	324,123	525,448	626,204	566,871	572,591
Services and Supplies	3,893	6,621	20,153	4,820	4,820
Other Charges	1,407	4,508	8,797	9,700	9,700
Fixed Charges	204,125	199,980	230,147	220,921	227,088
Capital Outlay	-	4,044	2,000	2,000	2,000
Total Expenditures	\$533,548	\$740,600	\$887,301	\$804,311	\$816,199

CITY OF DALY CITY
 Biennial Budget
 FY 2026 and FY 2027

Fund:	GENERAL FUND	01
Department:	PUBLIC WORKS	312
Program:	ENGINEERING	311

Revenues	FY 2023 Actual	FY 2024 Actual	FY 2025 Adjusted	FY 2026 Approved	FY 2027 Approved
Licenses and Permits	93,070	-	-	-	-
From Other Agencies	6,097	-	-	-	-
Charges and Fees	2,015,293	1,980,079	2,260,000	2,000,000	2,020,000
Miscellaneous Revenues	12,664	75	-	-	-
Total Revenues	\$2,127,123	\$1,980,154	\$2,260,000	\$2,000,000	\$2,020,000
Expenditures	FY 2023 Actual	FY 2024 Actual	FY 2025 Adjusted	FY 2026 Approved	FY 2027 Approved
Salaries and Benefits	1,689,766	1,318,842	2,454,958	2,586,290	2,660,296
Services and Supplies	245,631	328,002	369,443	246,960	246,960
Other Charges	3,105	4,038	(4,192)	6,225	6,225
Fixed Charges	367,788	432,625	520,197	538,637	560,234
Capital Outlay	-	4,620	-	-	-
Operating Transfers Out	11,976	-	-	-	-
Total Expenditures	\$2,318,264	\$2,088,127	\$3,340,405	\$3,378,113	\$3,473,715

CITY OF DALY CITY

Biennial Budget
FY 2026 and FY 2027

Fund: **GENERAL FUND**
Department: **PUBLIC WORKS**
Program: **STREETS**

01
314
330

	FY 2023 Actual	FY 2024 Actual	FY 2025 Adjusted	FY 2026 Approved	FY 2027 Approved
Revenues					
Total Revenues	\$0	\$0	\$0	\$0	\$0
Expenditures	FY 2023 Actual	FY 2024 Actual	FY 2025 Adjusted	FY 2026 Approved	FY 2027 Approved
Other Charges	-	-	(15,847)	-	-
Fixed Charges	27,856	-	-	-	-
Operating Transfers Out	812,557	1,130,516	1,396,376	2,015,779	2,056,294
Total Expenditures	\$840,412	\$1,130,516	\$1,380,529	\$2,015,779	\$2,056,294

CITY OF DALY CITY

Biennial Budget
FY 2026 and FY 2027

Fund: **GENERAL FUND**
Department: **PUBLIC WORKS**
Program: **SIGNALS & LIGHTS**

01
316
353

	FY 2023 Actual	FY 2024 Actual	FY 2025 Adjusted	FY 2026 Approved	FY 2027 Approved
Revenues					
Total Revenues	\$0	\$0	\$0	\$0	\$0
Expenditures	FY 2023 Actual	FY 2024 Actual	FY 2025 Adjusted	FY 2026 Approved	FY 2027 Approved
Other Charges	-	-	(26,180)	-	-
Operating Transfers Out	850,150	1,011,768	993,384	969,990	970,620
Total Expenditures	\$850,150	\$1,011,768	\$967,205	\$969,990	\$970,620

CITY OF DALY CITY
Biennial Budget
FY 2026 and FY 2027

Fund:	GENERAL FUND	01
Department:	PUBLIC WORKS	317
Program:	PARKS MAINT	160

Revenues	FY 2023 Actual	FY 2024 Actual	FY 2025 Adjusted	FY 2026 Approved	FY 2027 Approved
Licenses and Permits	1,000	1,000	-	-	-
From Other Agencies	1,444	-	-	-	-
Charges and Fees	48,636	48,636	51,100	51,100	51,100
Miscellaneous Revenues	716	258	-	-	-
Total Revenues	\$51,796	\$49,894	\$51,100	\$51,100	\$51,100

Expenditures	FY 2023 Actual	FY 2024 Actual	FY 2025 Adjusted	FY 2026 Approved	FY 2027 Approved
Salaries and Benefits	2,002,166	2,347,302	2,493,812	2,542,992	2,587,681
Services and Supplies	685,566	696,227	781,331	803,000	823,500
Other Charges	5,449	1,803	(21,706)	6,160	6,810
Fixed Charges	662,077	702,543	742,400	889,639	922,285
Total Expenditures	\$3,355,258	\$3,747,875	\$3,995,837	\$4,241,791	\$4,340,276

CITY OF DALY CITY
Biennial Budget
FY 2026 and FY 2027

Fund:	GAS TAX	17
Department:	PUBLIC WORKS	314
Program:	STREETS	330

Revenues	FY 2023 Actual	FY 2024 Actual	FY 2025 Adjusted	FY 2026 Approved	FY 2027 Approved
From Other Agencies	10,864	-	-	-	-
Charges and Fees	1,055,210	1,075,714	1,076,904	1,091,694	1,109,553
Miscellaneous Revenues	10,490	11,822	3,500	3,500	3,500
Operating Transfers In	857,557	1,175,516	1,441,376	2,015,779	2,056,294
Total Revenues	\$1,934,121	\$2,263,052	\$2,521,780	\$3,110,973	\$3,169,347

Expenditures	FY 2023 Actual	FY 2024 Actual	FY 2025 Adjusted	FY 2026 Approved	FY 2027 Approved
Salaries and Benefits	2,120,086	2,494,427	2,799,967	2,983,552	3,048,247
Services and Supplies	281,688	338,481	629,552	569,500	570,000
Other Charges	37,982	39,274	30,053	42,360	38,385
Fixed Charges	995,857	1,089,308	1,167,079	1,318,358	1,365,022
Capital Outlay	545	24,955	25,000	25,000	25,000
Operating Transfers Out	253,068	263,191	273,718	281,930	290,388
Total Expenditures	\$3,689,225	\$4,249,636	\$4,925,370	\$5,220,700	\$5,337,042

CITY OF DALY CITY
Biennial Budget
FY 2026 and FY 2027

Fund:	GAS TAX	17
Department:	PUBLIC WORKS	316
Program:	SIGNALS & LIGHTS	353

Revenues	FY 2023 Actual	FY 2024 Actual	FY 2025 Adjusted	FY 2026 Approved	FY 2027 Approved
From Other Agencies	3,992	-	-	-	-
Charges and Fees	70,269	23,330	7,000	8,500	8,500
Miscellaneous Revenues	50,760	20,555	7,500	7,500	7,500
Operating Transfers In	854,650	1,011,768	993,384	969,990	970,620
Total Revenues	\$979,672	\$1,055,653	\$1,007,884	\$985,990	\$986,620

Expenditures	FY 2023 Actual	FY 2024 Actual	FY 2025 Adjusted	FY 2026 Approved	FY 2027 Approved
Salaries and Benefits	644,547	640,965	648,135	731,006	731,707
Services and Supplies	644,022	696,351	743,450	733,350	733,350
Other Charges	291,992	290,876	277,846	302,525	303,125
Fixed Charges	263,094	313,894	323,052	138,666	143,135
Operating Transfers Out	40,161	41,767	43,438	44,741	46,084
Total Expenditures	\$1,883,817	\$1,983,854	\$2,035,921	\$1,950,288	\$1,957,401

CITY OF DALY CITY
Biennial Budget
FY 2026 and FY 2027

Fund:	LINDA VISTA BENEFIT ASSESSMENT	19
Department:	PUBLIC WORKS	310
Program:	LINDA VISTA SUB	335

Revenues	FY 2023 Actual	FY 2024 Actual	FY 2025 Adjusted	FY 2026 Approved	FY 2027 Approved
Rents and Interest	7,232	32,643	2,100	2,100	2,100
Charges and Fees	26,596	26,596	26,599	26,600	26,600
Total Revenues	\$33,828	\$59,240	\$28,699	\$28,700	\$28,700

Expenditures	FY 2023 Actual	FY 2024 Actual	FY 2025 Adjusted	FY 2026 Approved	FY 2027 Approved
Services and Supplies	12,530	12,548	12,615	12,615	12,615
Other Charges	300	300	250	250	250
Capital Outlay	602	-	2,000	2,000	2,000
Total Expenditures	\$13,432	\$12,849	\$14,865	\$14,865	\$14,865

CITY OF DALY CITY
Biennial Budget
FY 2026 and FY 2027

Fund:	LINDA VISTA BENEFIT ASSESSMENT	19
Department:	PUBLIC WORKS	310
Program:	BAY RIDGE SUBDIV	377

	FY 2023 Actual	FY 2024 Actual	FY 2025 Adjusted	FY 2026 Approved	FY 2027 Approved
Revenues					
Rents and Interest	3,234	14,650	900	900	900
Charges and Fees	17,782	17,782	17,781	17,781	17,781
Total Revenues	\$21,017	\$32,433	\$18,681	\$18,681	\$18,681
Expenditures					
Services and Supplies	10,166	10,121	12,715	12,715	12,715
Other Charges	201	201	250	250	250
Capital Outlay	602	-	2,000	2,000	2,000
Total Expenditures	\$10,969	\$10,322	\$14,965	\$14,965	\$14,965

CITY OF DALY CITY
Biennial Budget
FY 2026 and FY 2027

Fund:	MOTOR VEHICLES	51
Department:	PUBLIC WORKS	315
Program:	MOTOR VEHICLES	450

	FY 2023 Actual	FY 2024 Actual	FY 2025 Adjusted	FY 2026 Approved	FY 2027 Approved
Revenues					
From Other Agencies	4,343	-	-	-	-
Rents and Interest	138,897	588,092	-	-	-
Charges and Fees	4,137,718	4,491,576	4,693,995	6,228,123	6,409,204
Miscellaneous Revenues	364,997	624,688	95,000	120,000	120,000
Total Revenues	\$4,645,956	\$5,704,357	\$4,788,995	\$6,348,123	\$6,529,204
Expenditures					
Salaries and Benefits	1,448,865	1,701,349	1,614,545	1,682,606	1,693,293
Services and Supplies	1,835,278	1,882,476	2,101,645	2,124,350	2,134,350
Other Charges	6,543	43,978	12,575	11,630	11,630
Fixed Charges	971,484	1,030,066	1,464,940	1,597,086	1,718,742
Depreciation	1,125,105	1,341,406	700,000	750,000	750,000
Capital Outlay	-	4,386	-	-	-
Operating Transfers Out	215,828	226,684	233,440	240,443	247,656
Total Expenditures	\$5,603,102	\$6,230,346	\$6,127,144	\$6,406,116	\$6,555,671

CITY OF DALY CITY
Biennial Budget
FY 2026 and FY 2027

Fund:	MOTOR VEHICLES	51
Department:	PUBLIC WORKS	315
Program:	MOT VEH REPLACE	453

	FY 2023 Actual	FY 2024 Actual	FY 2025 Adjusted	FY 2026 Approved	FY 2027 Approved
Revenues					
Charges and Fees	2,542,423	2,651,287	2,765,069	2,898,144	3,005,948
Operating Transfers In	-	-	76,642	-	-
Total Revenues	\$2,542,423	\$2,651,287	\$2,841,711	\$2,898,144	\$3,005,948
Expenditures					
Capital Outlay*	-	60,212	5,734,646	3,000,000	3,000,000
Total Expenditures	\$0	\$60,212	\$5,734,646	\$3,000,000	\$3,000,000

*Expense Contra accounting adjustment excluded.

CITY OF DALY CITY
Biennial Budget
FY 2026 and FY 2027

Fund:	MOTOR VEHICLES	51
Department:	PUBLIC WORKS	315
Program:	FIRE APP REPLACE	454

	FY 2023 Actual	FY 2024 Actual	FY 2025 Adjusted	FY 2026 Approved	FY 2027 Approved
Revenues					
Total Revenues	\$0	\$0	\$0	\$0	\$0
Expenditures					
Other Charges	200,710	421,769	461,839	1,319,779	1,451,403
Debt Service*	72,898	103,279	79,364	405,602	273,977
Operating Transfers Out	259,941	259,941	259,941	-	-
Total Expenditures	\$533,549	\$784,988	\$801,144	\$1,725,381	\$1,725,381

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

CITY OF DALY CITY

 Biennial Budget
 FY 2026 and FY 2027

 Fund: BUILDING MAINTENANCE
 Department: PUBLIC WORKS
 Program: BLDG MAINTENANCE

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 313
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Revenues	FY 2023 Actual	FY 2024 Actual	FY 2025 Adjusted	FY 2026 Approved	FY 2027 Approved
From Other Agencies	187,559	-	-	-	-
Rents and Interest	62,518	311,780	25,000	60,000	60,000
Charges and Fees	5,904,856	6,187,878	6,507,562	5,496,524	5,748,906
Miscellaneous Revenues	4,921	5,626	-	-	-
Operating Transfers In	2,445	-	-	-	-
Total Revenues	\$6,162,299	\$6,505,284	\$6,532,562	\$5,556,524	\$5,808,906
Expenditures	FY 2023 Actual	FY 2024 Actual	FY 2025 Adjusted	FY 2026 Approved	FY 2027 Approved
Salaries and Benefits	3,587,455	3,374,570	4,482,316	4,636,938	4,699,166
Services and Supplies	1,507,420	1,450,713	1,804,833	1,617,800	1,642,829
Other Charges	5,366	1,020	6,325	6,280	6,920
Fixed Charges	275,376	275,658	296,810	435,783	449,669
Depreciation	7,073	7,073	7,000	7,000	7,000
Operating Transfers Out	361,605	376,069	391,112	402,845	414,931
Total Expenditures	\$5,744,294	\$5,485,104	\$6,988,396	\$7,106,646	\$7,220,515

CITY OF DALY CITY

 Biennial Budget
 FY 2026 and FY 2027

 Fund: BUILDING MAINTENANCE
 Department: PUBLIC WORKS
 Program: CHILD CR CTR MNT

 54
 313
 116

Revenues	FY 2023 Actual	FY 2024 Actual	FY 2025 Adjusted	FY 2026 Approved	FY 2027 Approved
Total Revenues	\$0	\$0	\$0	\$0	\$0
Expenditures	FY 2023 Actual	FY 2024 Actual	FY 2025 Adjusted	FY 2026 Approved	FY 2027 Approved
Salaries and Benefits	4,515	1,156	-	-	-
Services and Supplies	24,319	24,247	30,300	31,900	31,900
Total Expenditures	\$28,834	\$25,403	\$30,300	\$31,900	\$31,900

CITY OF DALY CITY

Biennial Budget
FY 2026 and FY 2027

Fund: BUILDING MAINTENANCE
Department: PUBLIC WORKS
Program: GIAMM POOL MAINT

54
313
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	FY 2023 Actual	FY 2024 Actual	FY 2025 Adjusted	FY 2026 Approved	FY 2027 Approved
Revenues					
Total Revenues	\$0	\$0	\$0	\$0	\$0
 Expenditures	 FY 2023 Actual	 FY 2024 Actual	 FY 2025 Adjusted	 FY 2026 Approved	 FY 2027 Approved
Salaries and Benefits	7,270	15,606	12,786	19,907	20,472
Services and Supplies	26,250	2,275	2,275	2,290	2,305
Total Expenditures	\$33,520	\$17,881	\$15,061	\$22,197	\$22,777

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 Active Adult/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.
- Make intentional efforts to foster social connections and combat loneliness, including promoting community engagement, encouraging face-to-face interactions, and addressing the root causes of social isolation.
- 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.
- 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

- Staffing changes were made to support the Department of Recreation Services, including reclassification of the two Senior Recreation Services Supervisor positions to Recreation Services Managers and the addition of 1 FTE Senior Services Specialist position.
- Using Measure Q funding and the combined voice of the participants through surveys, staff was able to provide field trips to various locations throughout the Bay Area and the 2nd Annual “Senior Prom” giving the Active Adult/Seniors at various locations throughout Daly City; making intentional efforts to foster social connections and combat loneliness.
- With support from the Older American Act (OAA) and San Mateo County funds we continued to provide opportunities for the senior nutrition lunch program at four locations (Bayshore Community Center, Doelger Senior Center, Gellert Park Clubhouse and Lincoln Park Community Center).
- Through Older Adult Recovery and Resilience (OARR) funds we were able to support inter-generational programs, such as the 5th Anniversary of the Go For Life Functional Fitness Class, assisted with sponsoring the headliner for the Pachanga! Daly City event, invited General Pershing State Pre-School to attend our Lincoln Park Community Center Moon Festival Celebration, we sponsored cooking classes at the Bayshore Community Center for our Active Adult/Seniors and we served an additional 9,946 meals outside of the OAA funds received.
- Provided city-wide cultural arts and special events to the Daly City community, serving over 10,000 participants.
- In partnership with the Brisbane School District, 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.

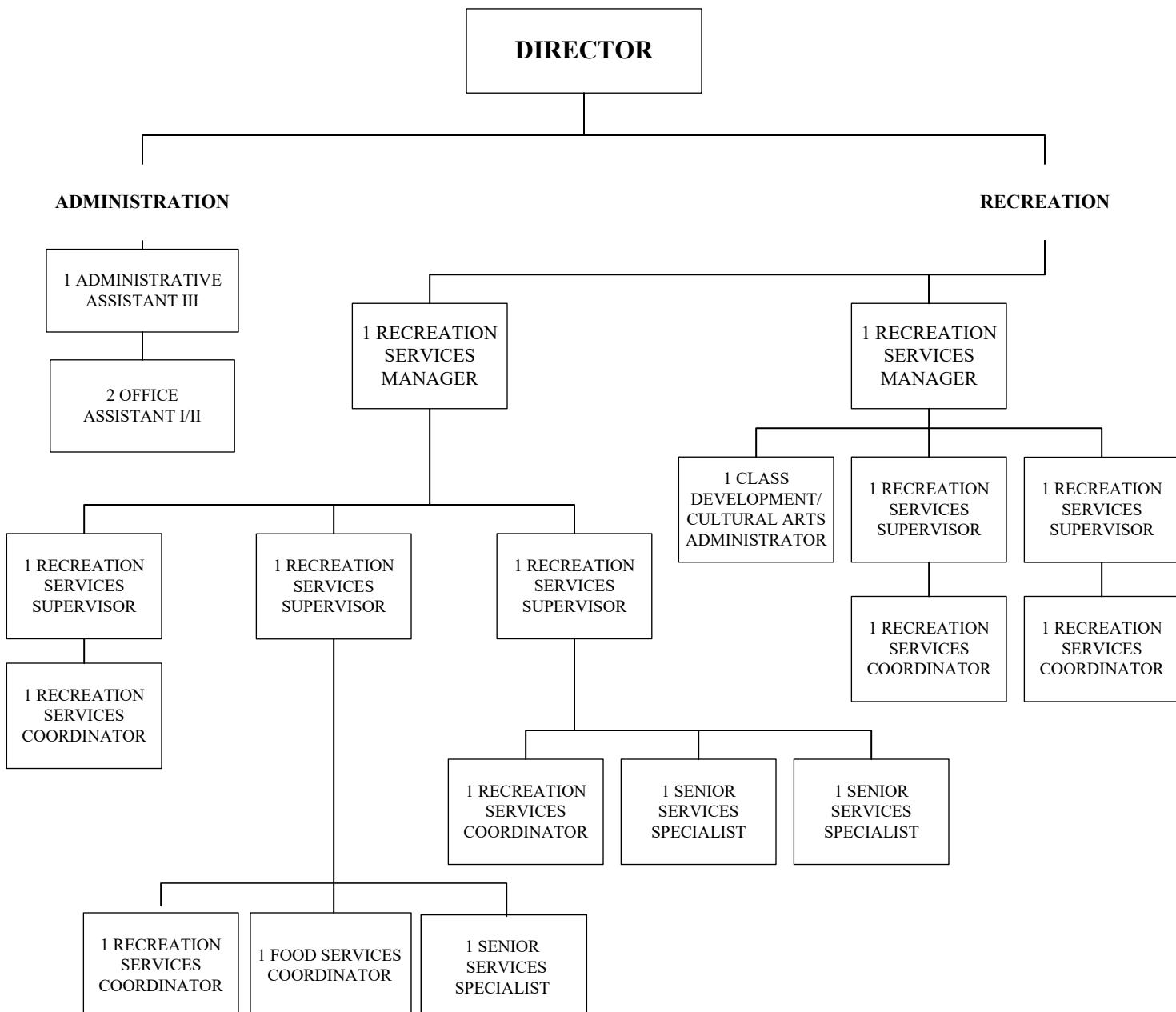
RECREATION SERVICES

PERFORMANCE MEASURES

Measure – Recreation	Actual 2023	Actual 2024	Estimate 2025	Projected 2026	Projected 2027
Participation, Total # of: (COL increase per year (optional))					
Youth Recreation Program	4,053	2,940	3,756	4,000	4,200
Other Youth and Teen Programs	4,947	4,947	6,809	7,000	7,350
Active Adult/Seniors Programs (50+)	3,669	3,669	4,273	4,400	4,620
Adults Programs (18 – 49 years)	4,752	4,752	6,663	6,800	7,140
Cultural Arts and Special Events	9,275	10,000	11,000	13,125	13,780
Senior Volunteers and Volunteers, Total # of Hours					
Volunteer and Volunteer hours to support programming	26,752	24,225	26,345	27,000	28,350
Senior Food Support					
Congregate Nutrition Lunch Program (meals served)	46,336	52,223	56,000	56,000	56,000
Food Pantry (participants)	176	200	280	300	320



CITY OF DALY CITY
DEPARTMENT OF RECREATION SERVICES
FISCAL YEARS 2026 & 2027



FULL-TIME SALARIED POSITION LISTING

RECREATION SERVICES

Classification	Range	FY2024	FY2025	FY2026	FY2027
Measure Q Recreation - 10110302					
Recreation Services Coordinator	X025	2.00	2.00	2.00	2.00
Senior Services Specialist	U016	2.00	2.00	2.00	2.00
		4.00	4.00	4.00	4.00
Recreation Serv Admin - 10111700					
Director of Recreation Services	M440A	1.00	1.00	1.00	1.00
Recreation Services Manager	U096	-	-	2.00	2.00
Senior Recreation Services Supervisor	X065A	2.00	2.00	-	-
Class Develop/Cultural Arts Administrator	U039	-	-	0.30	0.30
Administrative Assistant III	U054	1.00	1.00	1.00	1.00
Office Assistant I/II	Z125	2.00	2.00	2.00	2.00
Recreation Services Coordinator	X025	-	-	0.40	0.40
		6.00	6.00	6.70	6.70
Bayshore Community Center - 10113300					
Recreation Services Supervisor	X138	-	0.20	0.40	0.40
		-	0.20	0.40	0.40
War Memorial Community Center - 10113500					
Recreation Services Supervisor	X138	0.50	0.50	0.45	0.45
		0.50	0.50	0.45	0.45
Westlake Community Center - 10113600					
Recreation Services Supervisor	X138	0.25	0.25	0.25	0.25
Recreation Services Coordinator	X025	0.35	0.30	0.30	0.30
		0.60	0.55	0.55	0.55
Lincoln Community Center - 10113700					
Recreation Services Supervisor	X138	0.40	0.40	0.40	0.40
Recreation Services Coordinator	X025	0.35	0.35	0.35	0.35
		0.75	0.75	0.75	0.75
Gellert Park - 10113800					
Recreation Services Supervisor	X138	0.20	0.20	0.20	0.20
Recreation Services Coordinator	X025	0.40	0.40	0.40	0.40
		0.60	0.60	0.60	0.60
Athletics - 10114000					
Recreation Services Supervisor	X138	0.35	0.35	0.30	0.30
Recreation Services Coordinator	X025	0.65	0.65	0.65	0.65
		1.00	1.00	0.95	0.95
AYRP - 10114100					
Recreation Services Supervisor	X138	0.40	0.40	-	-
		0.40	0.40	-	-
SYRP - 10114200					
Recreation Services Supervisor	X138	0.35	0.20	-	-
Recreation Services Coordinator	X025	0.20	0.20	-	-
		0.55	0.40	-	-
Teen Grants/Events - 10115100					
Recreation Services Supervisor	X138	0.30	0.30	-	-
Recreation Services Coordinator	X025	0.25	0.25	-	-
		0.55	0.55	-	-
Aquatics - 10115200					
Recreation Services Supervisor	X138	0.55	0.55	0.55	0.55
		0.55	0.55	0.55	0.55

RECREATION SERVICES

Classification	Range	FY2024	FY2025	FY2026	FY2027
Facility and Field Rentals - 10115400					
Recreation Services Supervisor	X138	0.30	0.25	0.20	0.20
Recreation Services Coordinator	X025	0.15	0.15	0.10	0.10
		0.45	0.40	0.30	0.30
Special Events - 10115500					
Recreation Services Supervisor	X138	0.60	0.55	0.45	0.45
Recreation Services Coordinator	X025	0.25	0.30	0.25	0.25
Class Develop/Cultural Arts Administrator	U039	0.20	0.20	0.30	0.30
		1.05	1.05	1.00	1.00
Contract Classes - 10115700					
Class Develop/Cultural Arts Administrator	U039	0.80	0.80	0.40	0.40
		0.80	0.80	0.40	0.40
Youth and Teen Programs - 10116200					
Recreation Services Supervisor	X138	-	-	1.20	1.20
Recreation Services Coordinator	X025	-	-	0.45	0.45
		-	-	1.65	1.65
Senior Adults - 10146000					
Recreation Services Supervisor	X138	-	0.15	0.15	0.15
Food Services Coordinator	U035	1.00	1.00	-	-
Senior Services Specialist	U016	1.00	1.00	1.00	1.00
		2.00	2.15	1.15	1.15
Senior Lunch Program - 10146300					
Recreation Services Supervisor	X138	0.40	0.40	0.45	0.45
Recreation Services Coordinator	X025	-	-	0.10	0.10
Food Services Coordinator	U035	-	-	1.00	1.00
		0.40	0.40	1.55	1.55
		21.00	21.00	21.00	21.00

HOURLY FULL TIME EQUIVALENT*

Classification	Range	FY2024	FY2025	FY2026	FY2027
Measure Q Recreation - 10110302		1.39	2.22	2.70	2.70
Recreation Serv Admin - 10111700		0.77	0.84	2.49	2.49
Marketing - 10113200		1.52	1.78	-	-
Bayshore Community Center - 10113300		3.39	3.39	3.39	3.39
War Memorial Community Center - 10113500		2.74	2.74	2.44	2.44
Westlake Community Center - 10113600		2.35	2.35	2.35	2.35
Lincoln Community Center - 10113700		1.85	1.85	1.86	1.86
Gellert Park - 10113800		0.88	0.88	0.88	0.88
Athletics - 10114000		0.85	0.85	0.98	0.98
AYRP - 10114100		7.31	12.81	-	-
SYRP - 10114200		3.34	5.22	-	-
Teen Grants/Events - 10115100		0.71	0.75	-	-
Aquatics - 10115200		5.46	5.58	5.58	5.58
Facility and Field Rentals - 10115400		6.73	6.73	6.73	6.73
Special Events - 10115500		0.22	0.22	0.31	0.31
Young and Teens Programs - 10116200		-	-	12.85	12.85
Senior Adults - 10146000		1.39	1.39	1.39	1.39
Deli - 10146100		0.90	0.90	0.84	0.84
Senior Lunch Program - 10146300		4.21	5.13	5.13	5.13
		46.00	55.63	49.92	49.92

*Began tracking in FY 2024

CITY OF DALY CITY
Biennial Budget
FY 2026 and FY 2027
RECREATION

Revenues	FY 2023 Actual	FY 2024 Actual	FY 2025 Adjusted	FY 2026 Approved	FY 2027 Approved
From Other Agencies	683,865	483,841	648,607	300,000	-
Rents and Interest	569,329	731,482	605,176	797,143	628,215
Charges and Fees	70,178	259,012	244,891	140,420	140,420
Program Fees	1,407,217	1,754,198	2,043,179	1,579,540	1,597,113
Miscellaneous Revenues	3,350	4,238	22,800	3,250	3,250
Operating Transfers In	366,933	-	-	-	-
Total Revenues	\$3,100,872	\$3,232,772	\$3,564,652	\$2,820,353	\$2,368,998

Expenditures	FY 2023 Actual	FY 2024 Actual	FY 2025 Adjusted	FY 2026 Approved	FY 2027 Approved
Salaries and Benefits	5,585,164	6,284,762	7,237,891	6,882,044	7,025,442
Services and Supplies	1,451,911	1,633,975	2,064,651	1,520,599	1,621,655
Fixed Charges	3,126,716	3,299,195	3,581,332	3,178,310	3,305,004
Program Costs	374,748	245,519	296,876	241,258	241,258
Capital Outlay	61,174	4,849	27,272	22,825	22,825
Operating Transfers Out	157,939	91,035	-	-	-
Total Expenditures	\$10,765,719	\$11,565,543	\$13,111,414	\$11,861,819	\$12,233,029

CITY OF DALY CITY Biennial Budget FY 2026 and FY 2027	Fund: GENERAL FUND Department: LIBRARY & RECREATION Program: REC ADMIN	01 117 117
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Revenues	FY 2023 Actual	FY 2024 Actual	FY 2025 Adjusted	FY 2026 Approved	FY 2027 Approved
From Other Agencies	3,658	-	-	-	-
Miscellaneous Revenues	1,010	1,220	-	1,250	1,250
Total Revenues	\$4,668	\$1,220	\$0	\$1,250	\$1,250

Expenditures	FY 2023 Actual	FY 2024 Actual	FY 2025 Adjusted	FY 2026 Approved	FY 2027 Approved
Salaries and Benefits	1,186,784	1,275,304	1,539,570	1,761,211	1,798,975
Services and Supplies	156,825	199,999	168,754	193,638	219,331
Other Charges	5,997	4,850	(3,392)	12,245	12,245
Fixed Charges	686,318	750,379	843,895	926,384	960,562
Program Costs	17,378	-	-	7,200	7,200
Total Expenditures	\$2,053,302	\$2,230,532	\$2,548,827	\$2,900,678	\$2,998,314

CITY OF DALY CITY Biennial Budget FY 2026 and FY 2027	Fund: GENERAL FUND Department: LIBRARY & RECREATION Program: MEASURE Q	01 131 103
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Revenues	FY 2023 Actual	FY 2024 Actual	FY 2025 Adjusted	FY 2026 Approved	FY 2027 Approved
From Other Agencies	1,126	-	-	-	-
Total Revenues	\$1,126	\$0	\$0	\$0	\$0

Expenditures	FY 2023 Actual	FY 2024 Actual	FY 2025 Adjusted	FY 2026 Approved	FY 2027 Approved
Salaries and Benefits	448,156	576,387	630,447	671,667	679,965
Services and Supplies	126,051	127,702	137,295	112,720	112,720
Operating Transfers Out	-	91,035	-	-	-
Total Expenditures	\$574,208	\$795,125	\$767,741	\$784,387	\$792,685

CITY OF DALY CITY	Fund: GENERAL FUND	01
Biennial Budget FY 2026 and FY 2027	Department: LIBRARY & RECREATION	131
	Program: MARKETING	132

Revenues	FY 2023 Actual	FY 2024 Actual	FY 2025 Adjusted	FY 2026 Approved	FY 2027 Approved
From Other Agencies	355	-	-	-	-
Total Revenues	\$355	\$0	\$0	\$0	\$0
Expenditures	FY 2023 Actual	FY 2024 Actual	FY 2025 Adjusted	FY 2026 Approved	FY 2027 Approved
Salaries and Benefits	185,200	192,833	218,732	-	-
Services and Supplies	5,409	6,077	6,144	-	-
Fixed Charges	8,524	1,732	2,019	-	-
Program Costs	5,981	6,583	11,500	-	-
Total Expenditures	\$205,114	\$207,225	\$235,656	\$0	\$0

CITY OF DALY CITY	Fund: GENERAL FUND	01
Biennial Budget FY 2026 and FY 2027	Department: LIBRARY & RECREATION	131
	Program: BAYSHORE C/C	133

Revenues	FY 2023 Actual	FY 2024 Actual	FY 2025 Adjusted	FY 2026 Approved	FY 2027 Approved
Program Fees	30,788	55,826	32,060	32,660	32,660
Operating Transfers In	366,933	-	-	-	-
Total Revenues	\$397,721	\$55,826	\$32,060	\$32,660	\$32,660
Expenditures	FY 2023 Actual	FY 2024 Actual	FY 2025 Adjusted	FY 2026 Approved	FY 2027 Approved
Salaries and Benefits	156,349	249,747	229,204	268,868	275,272
Services and Supplies	61,452	86,852	95,200	108,325	123,418
Fixed Charges	476,951	514,632	552,031	452,893	471,699
Program Costs	19,294	24,812	2,500	2,500	2,500
Total Expenditures	\$714,045	\$876,043	\$872,804	\$832,586	\$872,889

CITY OF DALY CITY	Fund: GENERAL FUND	01
Biennial Budget	Department: LIBRARY & RECREATION	131
FY 2026 and FY 2027	Program: WAR MEMORIAL C/C	135

Revenues	FY 2023 Actual	FY 2024 Actual	FY 2025 Adjusted	FY 2026 Approved	FY 2027 Approved
Program Fees	85,681	110,145	107,560	78,965	78,965
Total Revenues	\$85,681	\$110,145	\$107,560	\$78,965	\$78,965
Expenditures	FY 2023 Actual	FY 2024 Actual	FY 2025 Adjusted	FY 2026 Approved	FY 2027 Approved
Salaries and Benefits	282,032	298,450	268,399	239,491	244,826
Services and Supplies	78,946	94,340	126,124	148,333	169,156
Fixed Charges	703,171	727,168	778,357	638,608	665,215
Program Costs	6,909	4,202	2,500	2,500	2,500
Total Expenditures	\$1,071,057	\$1,124,161	\$1,169,049	\$1,028,932	\$1,081,698

CITY OF DALY CITY	Fund: GENERAL FUND	01
Biennial Budget	Department: LIBRARY & RECREATION	131
FY 2026 and FY 2027	Program: WESTLAKE PARK	136

Revenues	FY 2023 Actual	FY 2024 Actual	FY 2025 Adjusted	FY 2026 Approved	FY 2027 Approved
Program Fees	19,798	30,737	21,720	21,720	21,720
Total Revenues	\$19,798	\$30,737	\$21,720	\$21,720	\$21,720
Expenditures	FY 2023 Actual	FY 2024 Actual	FY 2025 Adjusted	FY 2026 Approved	FY 2027 Approved
Salaries and Benefits	126,880	187,774	237,365	219,559	224,048
Services and Supplies	21,822	25,074	26,731	36,020	40,657
Fixed Charges	460,504	483,769	512,727	414,102	431,029
Program Costs	2,146	3,217	2,500	2,500	2,500
Total Expenditures	\$611,352	\$699,835	\$775,460	\$672,180	\$698,233

CITY OF DALY CITY	Fund: GENERAL FUND	01
Biennial Budget	Department: LIBRARY & RECREATION	131
FY 2026 and FY 2027	Program: LINCOLN COMM CTR	137

Revenues	FY 2023 Actual	FY 2024 Actual	FY 2025 Adjusted	FY 2026 Approved	FY 2027 Approved
From Other Agencies	913	-	-	-	-
Program Fees	9,194	7,136	7,760	5,500	5,500
Total Revenues	\$10,107	\$7,136	\$7,760	\$5,500	\$5,500
Expenditures	FY 2023 Actual	FY 2024 Actual	FY 2025 Adjusted	FY 2026 Approved	FY 2027 Approved
Salaries and Benefits	223,663	224,925	238,670	244,738	249,474
Services and Supplies	19,774	19,181	23,865	30,629	34,093
Fixed Charges	154,676	160,366	178,087	155,342	161,418
Program Costs	1,698	2,603	3,000	2,500	2,500
Total Expenditures	\$399,811	\$407,076	\$440,149	\$433,209	\$447,486

CITY OF DALY CITY	Fund: GENERAL FUND	01
Biennial Budget	Department: LIBRARY & RECREATION	131
FY 2026 and FY 2027	Program: GELLERT PARK	138

Revenues	FY 2023 Actual	FY 2024 Actual	FY 2025 Adjusted	FY 2026 Approved	FY 2027 Approved
From Other Agencies	704	-	-	-	-
Total Revenues	\$704	\$0	\$0	\$0	\$0
Expenditures	FY 2023 Actual	FY 2024 Actual	FY 2025 Adjusted	FY 2026 Approved	FY 2027 Approved
Salaries and Benefits	94,464	144,274	143,989	143,294	145,624
Services and Supplies	11,532	13,571	21,786	24,308	26,828
Fixed Charges	81,588	78,656	83,529	70,428	73,323
Program Costs	2,176	790	2,500	2,500	2,500
Total Expenditures	\$189,760	\$237,291	\$249,965	\$240,530	\$248,275

CITY OF DALY CITY	Fund: GENERAL FUND	01
Biennial Budget	Department: LIBRARY & RECREATION	131
FY 2026 and FY 2027	Program: ATHLETICS	140

Revenues	FY 2023 Actual	FY 2024 Actual	FY 2025 Adjusted	FY 2026 Approved	FY 2027 Approved
From Other Agencies	792	-	-	-	-
Program Fees	214,560	261,827	239,130	259,239	262,769
Total Revenues	\$215,352	\$261,827	\$239,130	\$259,239	\$262,769
Expenditures	FY 2023 Actual	FY 2024 Actual	FY 2025 Adjusted	FY 2026 Approved	FY 2027 Approved
Salaries and Benefits	157,238	173,282	203,590	200,413	203,170
Services and Supplies	99,468	118,032	117,297	122,247	125,647
Program Costs	9,032	12,252	16,270	14,570	14,570
Total Expenditures	\$265,738	\$303,566	\$331,905	\$337,230	\$343,387

CITY OF DALY CITY	Fund: GENERAL FUND	01
Biennial Budget	Department: LIBRARY & RECREATION	131
FY 2026 and FY 2027	Program: AYRP	141

Revenues	FY 2023 Actual	FY 2024 Actual	FY 2025 Adjusted	FY 2026 Approved	FY 2027 Approved
From Other Agencies	593	-	-	-	-
Charges and Fees	-	144,402	144,401	-	-
Program Fees	285,704	433,923	842,044	-	-
Total Revenues	\$286,297	\$578,324	\$986,445	\$0	\$0
Expenditures	FY 2023 Actual	FY 2024 Actual	FY 2025 Adjusted	FY 2026 Approved	FY 2027 Approved
Salaries and Benefits	632,351	868,315	985,190	-	-
Services and Supplies	4,134	12,755	70,632	-	-
Fixed Charges	8,559	9,736	12,083	-	-
Program Costs	27,863	49,694	92,500	-	-
Total Expenditures	\$672,907	\$940,500	\$1,148,032	\$0	\$0

CITY OF DALY CITY

Biennial Budget
FY 2026 and FY 2027

Fund: GENERAL FUND
Department: LIBRARY & RECREATION
Program: SYRP

01
131
142

Revenues	FY 2023 Actual	FY 2024 Actual	FY 2025 Adjusted	FY 2026 Approved	FY 2027 Approved
From Other Agencies	100,609	-	-	-	-
Program Fees	222,689	221,237	290,814	-	-
Total Revenues	\$323,298	\$221,237	\$290,814	\$0	\$0
Expenditures	FY 2023 Actual	FY 2024 Actual	FY 2025 Adjusted	FY 2026 Approved	FY 2027 Approved
Salaries and Benefits	258,163	341,197	383,829	-	-
Services and Supplies	57,170	37,361	99	-	-
Fixed Charges	898	934	1,373	-	-
Program Costs	44,569	45,295	38,700	-	-
Total Expenditures	\$360,800	\$424,787	\$417,781	\$0	\$0

CITY OF DALY CITY

Biennial Budget
FY 2026 and FY 2027

Fund: GENERAL FUND
Department: LIBRARY & RECREATION
Program: TEEN GRNTS/PRGM

01
131
151

Revenues	FY 2023 Actual	FY 2024 Actual	FY 2025 Adjusted	FY 2026 Approved	FY 2027 Approved
From Other Agencies	10,089	-	-	-	-
Program Fees	5,014	24,488	21,690	-	-
Total Revenues	\$15,103	\$24,488	\$21,690	\$0	\$0
Expenditures	FY 2023 Actual	FY 2024 Actual	FY 2025 Adjusted	FY 2026 Approved	FY 2027 Approved
Salaries and Benefits	104,817	119,963	113,690	-	-
Services and Supplies	11,420	5,325	10,599	-	-
Fixed Charges	800	832	1,223	-	-
Program Costs	6,767	5,712	11,850	-	-
Total Expenditures	\$123,804	\$131,832	\$135,674	\$0	\$0

CITY OF DALY CITY	Fund: GENERAL FUND	01
Biennial Budget	Department: LIBRARY & RECREATION	131
FY 2026 and FY 2027	Program: AQUATICS	152

Revenues	FY 2023 Actual	FY 2024 Actual	FY 2025 Adjusted	FY 2026 Approved	FY 2027 Approved
From Other Agencies	1,817	-	-	-	-
Program Fees	286,007	363,589	288,326	302,742	314,185
Total Revenues	\$287,825	\$363,589	\$288,326	\$302,742	\$314,185
Expenditures	FY 2023 Actual	FY 2024 Actual	FY 2025 Adjusted	FY 2026 Approved	FY 2027 Approved
Salaries and Benefits	334,930	390,484	424,511	430,850	441,535
Services and Supplies	87,502	90,999	100,318	106,331	112,705
Fixed Charges	72,846	71,061	72,639	72,758	75,866
Program Costs	15,219	15,521	15,000	15,000	15,000
Total Expenditures	\$510,497	\$568,065	\$601,088	\$624,939	\$645,106

CITY OF DALY CITY	Fund: GENERAL FUND	01
Biennial Budget	Department: LIBRARY & RECREATION	131
FY 2026 and FY 2027	Program: FAC & FIELD RENT	154

Revenues	FY 2023 Actual	FY 2024 Actual	FY 2025 Adjusted	FY 2026 Approved	FY 2027 Approved
Rents and Interest	569,329	731,482	605,176	797,143	628,215
Program Fees	119,138	96,221	55,000	87,400	89,900
Total Revenues	\$681,215	\$827,703	\$660,176	\$884,543	\$718,115
Expenditures	FY 2023 Actual	FY 2024 Actual	FY 2025 Adjusted	FY 2026 Approved	FY 2027 Approved
Salaries and Benefits	457,923	383,683	491,110	496,349	510,007
Services and Supplies	55,704	103,713	306,921	110,537	119,715
Fixed Charges	11,049	18,132	19,473	11,324	11,664
Program Costs	845	-	-	3,000	3,000
Capital Outlay	34,162	4,849	27,272	22,825	22,825
Total Expenditures	\$559,684	\$510,378	\$835,029	\$648,035	\$671,211

CITY OF DALY CITY	Fund: GENERAL FUND	01
Biennial Budget	Department: LIBRARY & RECREATION	131
FY 2026 and FY 2027	Program: SPECIAL EVENTS	155

Revenues	FY 2023 Actual	FY 2024 Actual	FY 2025 Adjusted	FY 2026 Approved	FY 2027 Approved
From Other Agencies	265	-	-	-	-
Program Fees	15,641	16,104	19,725	21,400	21,400
Total Revenues	\$15,906	\$16,104	\$19,725	\$21,400	\$21,400
Expenditures	FY 2023 Actual	FY 2024 Actual	FY 2025 Adjusted	FY 2026 Approved	FY 2027 Approved
Salaries and Benefits	155,679	167,717	167,613	176,559	178,079
Services and Supplies	16,405	20,510	29,939	43,269	43,269
Program Costs	12,965	12,426	10,500	11,000	11,000
Total Expenditures	\$185,049	\$200,653	\$206,452	\$230,828	\$232,348

CITY OF DALY CITY	Fund: GENERAL FUND	01
Biennial Budget	Department: LIBRARY & RECREATION	131
FY 2026 and FY 2027	Program: CONTRACT CLASSES	157

Revenues	FY 2023 Actual	FY 2024 Actual	FY 2025 Adjusted	FY 2026 Approved	FY 2027 Approved
Program Fees	110,916	100,457	87,926	91,564	91,564
Miscellaneous Revenues	-	-	20,800	-	-
Total Revenues	\$110,916	\$100,457	\$108,726	\$91,564	\$91,564
Expenditures	FY 2023 Actual	FY 2024 Actual	FY 2025 Adjusted	FY 2026 Approved	FY 2027 Approved
Salaries and Benefits	126,631	126,942	124,852	64,342	64,677
Services and Supplies	153	144	144	144	144
Program Costs	88,719	52,404	77,056	59,438	59,438
Total Expenditures	\$215,503	\$179,489	\$200,415	\$123,924	\$124,259

CITY OF DALY CITY	Fund: GENERAL FUND	01
Biennial Budget	Department: LIBRARY & RECREATION	131
FY 2026 and FY 2027	Program: YOUTH AND TEEN P	162

Revenues	FY 2023 Actual	FY 2024 Actual	FY 2025 Adjusted	FY 2026 Approved	FY 2027 Approved
Program Fees	-	-	-	645,640	645,740
Total Revenues	\$0	\$0	\$0	\$645,640	\$645,740
Expenditures	FY 2023 Actual	FY 2024 Actual	FY 2025 Adjusted	FY 2026 Approved	FY 2027 Approved
Salaries and Benefits	-	-	-	1,075,749	1,102,757
Services and Supplies	-	-	-	10,270	10,270
Program Costs	-	-	-	109,550	109,550
Total Expenditures	\$0	\$0	\$0	\$1,195,569	\$1,222,577

CITY OF DALY CITY	Fund: GENERAL FUND	01
Biennial Budget	Department: LIBRARY & RECREATION	131
FY 2026 and FY 2027	Program: DOELGER SR CTR	460

Revenues	FY 2023 Actual	FY 2024 Actual	FY 2025 Adjusted	FY 2026 Approved	FY 2027 Approved
Program Fees	2,062	32,509	29,424	32,710	32,710
Miscellaneous Revenues	2,340	3,018	2,000	2,000	2,000
Total Revenues	\$4,402	\$35,527	\$31,424	\$34,710	\$34,710
Expenditures	FY 2023 Actual	FY 2024 Actual	FY 2025 Adjusted	FY 2026 Approved	FY 2027 Approved
Salaries and Benefits	163,147	66,245	250,720	232,285	235,960
Services and Supplies	52,037	69,137	71,125	79,276	88,650
Fixed Charges	460,832	481,796	523,895	436,472	454,226
Program Costs	8,868	6,899	10,500	9,000	9,000
Total Expenditures	\$684,883	\$624,076	\$852,106	\$757,033	\$787,836

CITY OF DALY CITY

Biennial Budget
FY 2026 and FY 2027

Fund: GENERAL FUND
Department: LIBRARY & RECREATION
Program: DELI

01
131
461

	FY 2023 Actual	FY 2024 Actual	FY 2025 Adjusted	FY 2026 Approved	FY 2027 Approved
Revenues					
Charges and Fees	18,493	31,229	25,000	45,000	45,000
Total Revenues	\$18,493	\$31,229	\$25,000	\$45,000	\$45,000
Expenditures	FY 2023 Actual	FY 2024 Actual	FY 2025 Adjusted	FY 2026 Approved	FY 2027 Approved
Salaries and Benefits	20,344	24,072	59,971	57,656	59,387
Services and Supplies	15,794	22,409	23,600	34,800	34,800
Other Charges	-	1,108	(815)	-	-
Total Expenditures	\$36,138	\$47,588	\$82,757	\$92,456	\$94,187

CITY OF DALY CITY

Biennial Budget
FY 2026 and FY 2027

Fund: GENERAL FUND
Department: LIBRARY & RECREATION
Program: SENIOR LUNCH PRO

01
131
463

	FY 2023 Actual	FY 2024 Actual	FY 2025 Adjusted	FY 2026 Approved	FY 2027 Approved
Revenues					
From Other Agencies	387,063	331,229	648,607	300,000	-
Charges and Fees	51,685	83,382	75,490	95,420	95,420
Program Fees	25	-	-	-	-
Total Revenues	\$438,773	\$414,611	\$724,097	\$395,420	\$95,420
Expenditures	FY 2023 Actual	FY 2024 Actual	FY 2025 Adjusted	FY 2026 Approved	FY 2027 Approved
Salaries and Benefits	419,914	473,168	526,439	599,013	611,686
Services and Supplies	323,294	380,794	728,079	359,752	360,252
Total Expenditures	\$745,279	\$854,211	\$1,240,526	\$959,302	\$972,538

CITY OF DALY CITY

Biennial Budget
FY 2026 and FY 2027

Fund: GRANTS
Department: LIBRARY & RECREATION
Program: ASES - BAYSHORE

28
131
178

Revenues	FY 2023 Actual	FY 2024 Actual	FY 2025 Adjusted	FY 2026 Approved	FY 2027 Approved
From Other Agencies	183,135	152,612	-	-	-
Total Revenues	\$183,135	\$152,612	\$0	\$0	\$0
Expenditures	FY 2023 Actual	FY 2024 Actual	FY 2025 Adjusted	FY 2026 Approved	FY 2027 Approved
Salaries and Benefits	50,499	-	-	-	-
Services and Supplies	247,021	200,000	-	-	-
Program Costs	104,319	3,110	-	-	-
Capital Outlay	27,012	-	-	-	-
Operating Transfers Out	157,939	-	-	-	-
Total Expenditures	\$586,789	\$203,110	\$0	\$0	\$0

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 (Million Gallons Per Day) 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.
- 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.
- 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.
- 4% water rate adjustments to be implemented over next two fiscal years.
- Water Rate Assistance Program transitioned to the Utility Rate Assistance Program now assisting low-income residents with sewer and solid waste, in addition to water charges.
- Assisted 163 water customers save \$4,500 in total from the Utility Rate Assistance Program.
- Proposed Sewer Service Rate increases for Fiscal Years 2026, 2027, 2028, and 2029 have been approved by the Sanitation Board.
- 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 for the Facility.
- 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 replacement potable drinking water well at Station Avenue.
- Vista Grande Drainage Basin Improvement Project – the largest capital improvement project in Daly City’s history – is scheduled to start construction in early 2026.
- Reclassify the positions of one Project Development Coordinator and one Environmental Resources and Compliance Inspector with two Environmental Compliance and Water Resources Specialists positions.
- Reclassify two Plant and Equipment Maintenance Mechanics with two Senior Plant and Equipment Maintenance Mechanics.
- Reclassify two Office Assistant I/IIs with two Office Assistant IIIIs.
- Add one Collection System Field Supervisor position.

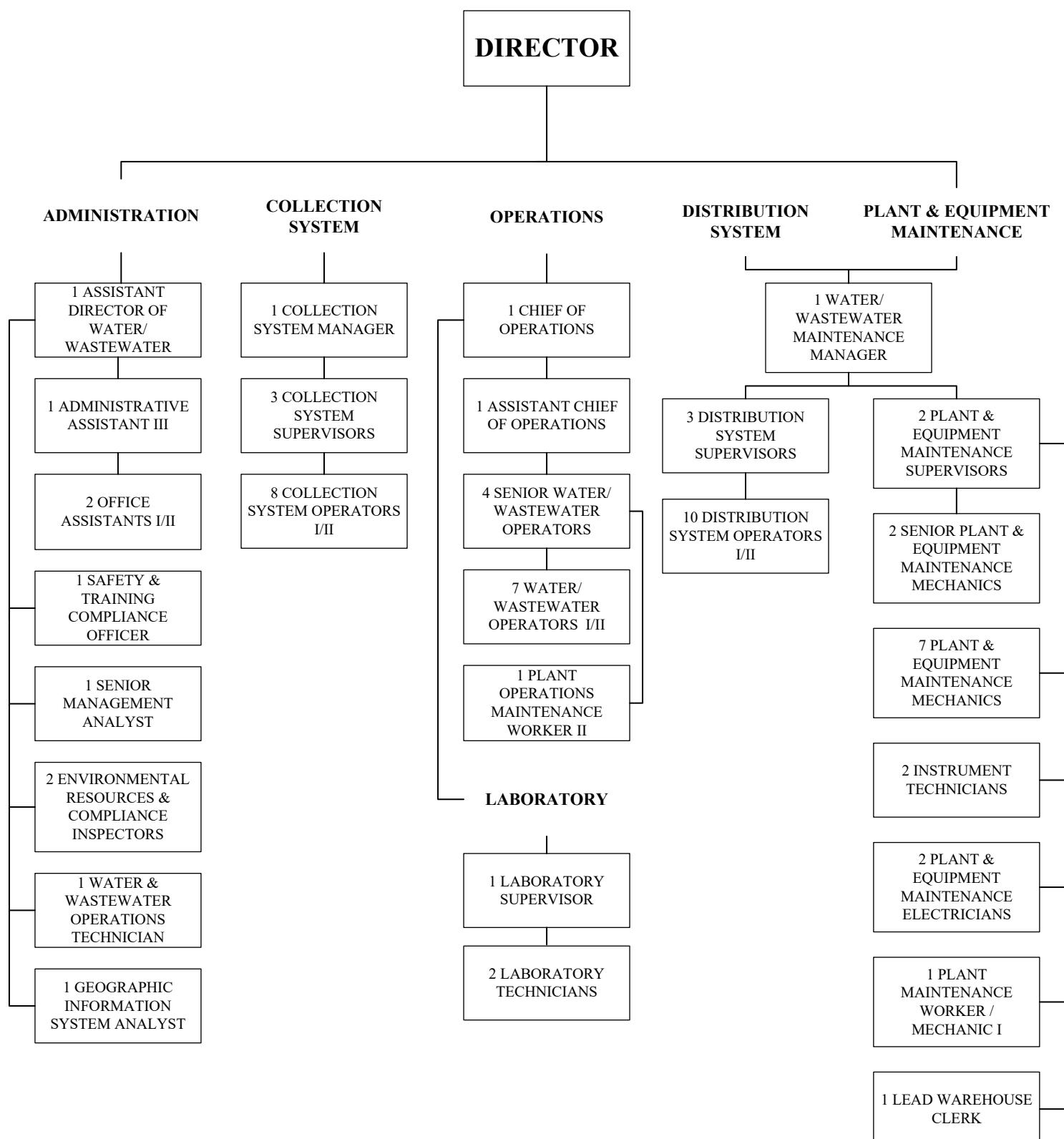
DEPARTMENT OF WATER AND WASTEWATER RESOURCES

PERFORMANCE MEASURES

Measure	Actuals 2023	Actuals 2024	Estimated 2025	Projected 2026	Projected 2027
Complete 95% of work orders generated in the month activated					
% met/target	95%	95%	95%	95%	95%
Total documents	7,000	6,900	7,000	7,000	7,000
Respond to plan checks, contract specifications, development review within 10 working days 90% of the time					
% met/target	95%	95%	95%	95%	95%
Total documents	400	385	400	400	400
BAWSCA Rain barrel rebate program					
Target Number	43	6	10	10	10
Water system coliform samples (26/week) cannot exceed monthly positive detection of five samples					
Regulatory limits Total Annual Positive Detections	< 5/mo. 2	< 5/mo. 2	< 5/mo. 2	< 5/mo. 2	< 5/mo. 2
Total samples	1,300	1,300	1,250	1,300	1,300
95% of standby emergency callouts responded to within sixty minutes of notification					
% met/target	95%	95%	95%	95%	95%
Number of callouts	100	95	100	100	100
90% of all broken water mains are restored to service within eight hours of notification					
% met/target	95%	95%	95%	95%	95%
Number of callouts	100	95	100	100	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	80%	80%	80%	80%	80%
Number of overflows	5	2	2	2	2



CITY OF DALY CITY
DEPARTMENT OF WATER & WASTEWATER RESOURCES
FISCAL YEARS 2026 & 2027



FULL-TIME SALARIED POSITION LISTING

WATER & WASTEWATER RESOURCES

Classification	Range	FY 2024	FY 2025	FY 2026	FY 2027
Water/Wastewater Admin - 48737000					
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	-	-
Safety & Training Compliance Officer	U065	1.00	1.00	1.00	1.00
Environmental Resources & Compliance Inspector	U071	1.00	1.00	-	-
Environmental Compliance & Water Resources Specialist	U065	-	-	2.00	2.00
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	1.00	1.00	1.00	1.00
Office Assistant III	Z030	-	-	2.00	2.00
Office Assistant I/II	Z125	2.00	2.00	-	-
		11.00	11.00	11.00	11.00
Water Operations - 44137100					
Water/Wastewater Operator I/II	W048	5.00	5.00	5.00	5.00
		5.00	5.00	5.00	5.00
Wastewater Operations - 48737200					
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 I/II	W048	7.00	7.00	7.00	7.00
Plant Operations Maint Worker I/II	P030	1.00	1.00	1.00	1.00
		14.00	14.00	14.00	14.00
Plant & Equipment Maintenance - 48737300					
WWR Maint Manager	U112	-	0.50	0.50	0.50
Plant & Equip Maintenance Manager	U097	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
Senior P & E Maintenance Mechanic	P052	-	-	2.00	2.00
P & E Maintenance Mechanic	P044	9.00	9.00	7.00	7.00
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	17.50	17.50	17.50
Laboratory - 48737400					
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 - 44137500					
WWR Maint Manager	U112	-	0.50	0.50	0.50
Distribution System Manager	U085	1.00	-	-	-
Distribution System Field Supervisor	U053	3.00	3.00	3.00	3.00
Distribution System Operator I/II	P034	10.00	10.00	10.00	10.00
		14.00	13.50	13.50	13.50

WATER & WASTEWATER RESOURCES

Classification	Range	FY 2024	FY 2025	FY 2026	FY 2027
Collection System - 48737600					
Collection System Manager	U085	1.00	1.00	1.00	1.00
Collection System Field Supervisor	U053	2.00	2.00	3.00	3.00
Collection System Operator I/II	P034	8.00	8.00	8.00	8.00
		11.00	11.00	12.00	12.00
		76.00	75.00	76.00	76.00

HOURLY FULL TIME EQUIVALENT*

Classification	Range	FY 2024	FY 2025	FY 2026	FY 2027
Distribution System - 44137500		0.63	0.46	0.92	0.92
Water/Wastewater Admin - 48737000		0.46	0.69	1.38	1.38
Wastewater Operations - 48737200		0.92	0.92	0.92	0.92
Collection System - 48737600		0.63	0.46	-	-
Plant & Equipment Maintenance - 48737300		0.63	0.46	0.92	0.92
		3.27	2.99	4.15	4.15

*Began tracking in FY 2024

CITY OF DALY CITY

 Biennial Budget
 FY 2026 and FY 2027

WATER & WASTEWATER RESOURCES

Revenues	FY 2023 Actual	FY 2024 Actual	FY 2025 Adjusted	FY 2026 Approved	FY 2027 Approved
Taxes	2,620,297	2,725,057	2,890,837	2,989,712	3,079,404
From Other Agencies	67,089	-	-	-	-
Rents and Interest	1,038,843	4,840,100	663,750	794,600	807,578
Charges and Fees	53,024,155	55,014,395	58,508,973	60,371,442	62,487,585
Miscellaneous Revenues	188,146	292,451	149,000	61,000	61,000
Operating Transfers In	3,107,300	3,353,308	3,258,776	3,356,539	3,457,235
Total Revenues	\$60,045,830	\$66,225,312	\$65,471,336	\$67,573,294	\$69,892,802
Expenditures	FY 2023 Actual	FY 2024 Actual	FY 2025 Adjusted	FY 2026 Approved	FY 2027 Approved
Salaries and Benefits	15,232,807	16,277,637	18,195,560	19,502,903	19,840,983
Services and Supplies	23,065,010	24,540,228	25,890,905	26,061,039	26,511,998
Other Charges	589,950	632,326	(174,046)	733,610	731,535
Fixed Charges	3,250,822	3,624,884	4,283,514	4,549,013	4,811,258
Debt Service	934,225	1,215,479	-	-	-
Depreciation	3,543,661	3,522,265	2,500,000	2,500,000	2,500,000
Capital Outlay	554,578	839,678	863,706	815,000	815,000
Operating Transfers Out	4,657,091	4,972,761	5,106,761	5,199,187	5,291,563
Total Expenditures	\$51,828,143	\$55,625,259	\$56,666,401	\$59,360,753	\$60,502,336

CITY OF DALY CITY
Biennial Budget
FY 2026 and FY 2027

Fund: WATER UTILITY
Department: WATER & WASTEWATER RES.
Program: WATER OPERATIONS

41
381
371

Revenues	FY 2023 Actual	FY 2024 Actual	FY 2025 Adjusted	FY 2026 Approved	FY 2027 Approved
From Other Agencies	3,175	-	-	-	-
Rents and Interest	473,647	2,258,093	243,750	362,000	362,000
Charges and Fees	27,892,142	29,346,716	31,000,000	32,240,000	33,529,600
Miscellaneous Revenues	42,321	65,953	30,000	45,000	45,000
Total Revenues	\$28,411,285	\$31,670,762	\$31,273,750	\$32,647,000	\$33,936,600
Expenditures	FY 2023 Actual	FY 2024 Actual	FY 2025 Adjusted	FY 2026 Approved	FY 2027 Approved
Salaries and Benefits	1,149,629	714,141	1,277,161	1,327,771	1,361,364
Services and Supplies	9,499,674	10,294,552	11,508,197	11,563,975	11,881,975
Other Charges	211,200	267,805	(115,651)	288,090	288,090
Fixed Charges	357,109	331,357	426,408	483,776	514,440
Debt Service*	649,258	651,733	-	-	-
Depreciation	1,218,804	1,226,745	-	-	-
Capital Outlay	227,886	449,120	403,890	400,000	400,000
Operating Transfers Out	3,326,006	3,580,763	3,495,328	3,600,188	3,708,194
Total Expenditures	\$16,639,566	\$17,516,216	\$16,995,334	\$17,663,800	\$18,154,062

*Principal Payment Contra accounting adjustment excluded.

CITY OF DALY CITY
Biennial Budget
FY 2026 and FY 2027

Fund: WATER UTILITY
Department: WATER & WASTEWATER RES.
Program: DISTRIBUTION SYS

41
382
375

Revenues	FY 2023 Actual	FY 2024 Actual	FY 2025 Adjusted	FY 2026 Approved	FY 2027 Approved
From Other Agencies	6,337	-	-	-	-
Miscellaneous Revenues	39,782	125,206	15,000	15,000	15,000
Total Revenues	\$46,119	\$125,206	\$15,000	\$15,000	\$15,000
Expenditures	FY 2023 Actual	FY 2024 Actual	FY 2025 Adjusted	FY 2026 Approved	FY 2027 Approved
Salaries and Benefits	2,874,818	2,771,694	2,932,524	3,212,355	3,264,442
Services and Supplies	536,653	570,069	519,400	539,400	539,400
Other Charges	15,819	43,104	16,204	50,290	50,290
Fixed Charges	696,376	741,377	869,491	1,003,974	1,054,414
Capital Outlay	87,954	209,986	209,844	187,000	187,000
Operating Transfers Out	194,441	202,219	210,307	216,617	223,115
Total Expenditures	\$4,406,060	\$4,538,447	\$4,757,770	\$5,209,636	\$5,318,661

CITY OF DALY CITY
Biennial Budget
FY 2026 and FY 2027

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

Revenues	FY 2023 Actual	FY 2024 Actual	FY 2025 Adjusted	FY 2026 Approved	FY 2027 Approved
From Other Agencies	3,763	-	-	-	-
Miscellaneous Revenues	-	605	-	-	-
Operating Transfers In	1,553,805	1,615,750	1,646,635	1,696,034	1,746,915
Total Revenues	\$1,557,568	\$1,616,355	\$1,646,635	\$1,696,034	\$1,746,915

Expenditures	FY 2023 Actual	FY 2024 Actual	FY 2025 Adjusted	FY 2026 Approved	FY 2027 Approved
Salaries and Benefits	2,154,353	2,070,044	3,415,057	3,694,176	3,761,860
Services and Supplies	251,463	328,489	179,766	249,800	249,900
Other Charges	30,996	36,049	10,359	31,800	32,325
Fixed Charges	182,509	346,522	146,920	141,091	144,566
Operating Transfers Out	216,636	223,273	232,204	239,171	246,346
Total Expenditures	\$2,835,958	\$3,004,378	\$3,984,307	\$4,356,038	\$4,434,997

CITY OF DALY CITY
Biennial Budget
FY 2026 and FY 2027

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

Revenues	FY 2023 Actual	FY 2024 Actual	FY 2025 Adjusted	FY 2026 Approved	FY 2027 Approved
From Other Agencies	8,854	-	-	-	-
Miscellaneous Revenues	640	-	1,000	1,000	1,000
Total Revenues	\$9,494	\$0	\$1,000	\$1,000	\$1,000

Expenditures	FY 2023 Actual	FY 2024 Actual	FY 2025 Adjusted	FY 2026 Approved	FY 2027 Approved
Salaries and Benefits	3,038,300	3,676,083	3,518,144	3,867,176	3,923,719
Services and Supplies	9,834,828	10,581,079	10,874,746	10,650,181	10,765,181
Other Charges	231,330	141,505	(43,911)	235,900	235,900
Fixed Charges	669,126	653,972	956,637	967,024	1,041,500
Operating Transfers Out	251,771	273,147	387,827	280,485	288,900
Total Expenditures	\$14,025,354	\$15,325,785	\$15,693,444	\$16,000,766	\$16,255,200

CITY OF DALY CITY
Biennial Budget
FY 2026 and FY 2027

Fund: SANITATION DISTRICT 87
 Department: WATER & WASTEWATER RES. 381
 Program: LABORATORY 374

Revenues	FY 2023 Actual	FY 2024 Actual	FY 2025 Adjusted	FY 2026 Approved	FY 2027 Approved
From Other Agencies	3,511	-	-	-	-
Operating Transfers In	463,134	495,151	469,631	483,720	498,232
Total Revenues	\$466,645	\$495,151	\$469,631	\$483,720	\$498,232
Expenditures	FY 2023 Actual	FY 2024 Actual	FY 2025 Adjusted	FY 2026 Approved	FY 2027 Approved
Salaries and Benefits	659,249	776,292	647,146	647,090	648,822
Services and Supplies	492,965	463,239	457,647	621,400	621,400
Other Charges	4,527	9,528	(6,396)	11,910	11,910
Fixed Charges	48,260	58,736	82,336	82,607	88,495
Operating Transfers Out	41,430	43,087	44,811	46,155	47,540
Total Expenditures	\$1,246,431	\$1,350,882	\$1,225,543	\$1,409,162	\$1,418,166

CITY OF DALY CITY
Biennial Budget
FY 2026 and FY 2027

Fund: SANITATION DISTRICT 87
 Department: WATER & WASTEWATER RES. 382
 Program: COLLECTION SYS 376

Revenues	FY 2023 Actual	FY 2024 Actual	FY 2025 Adjusted	FY 2026 Approved	FY 2027 Approved
From Other Agencies	3,872	-	-	-	-
Miscellaneous Revenues	84,129	62,226	100,000	-	-
Total Revenues	\$88,002	\$62,226	\$100,000	\$0	\$0
Expenditures	FY 2023 Actual	FY 2024 Actual	FY 2025 Adjusted	FY 2026 Approved	FY 2027 Approved
Salaries and Benefits	1,970,548	2,304,456	2,226,908	2,532,352	2,558,217
Services and Supplies	396,607	356,610	357,713	440,177	440,177
Other Charges	14,031	25,832	19,702	37,240	34,640
Fixed Charges	829,664	989,390	1,193,502	1,106,464	1,167,903
Capital Outlay	36,627	28,469	37,000	37,000	37,000
Operating Transfers Out	132,941	138,259	143,789	148,103	152,546
Total Expenditures	\$3,380,417	\$3,843,016	\$3,978,614	\$4,301,335	\$4,390,483

CITY OF DALY CITY
Biennial Budget
FY 2026 and FY 2027

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

Revenues	FY 2023 Actual	FY 2024 Actual	FY 2025 Adjusted	FY 2026 Approved	FY 2027 Approved
From Other Agencies	34,764	-	-	-	-
Miscellaneous Revenues	21,275	38,461	3,000	-	-
Operating Transfers In	1,090,361	1,242,408	1,142,510	1,176,785	1,212,089
Total Revenues	\$1,146,400	\$1,280,869	\$1,145,510	\$1,176,785	\$1,212,089

Expenditures	FY 2023 Actual	FY 2024 Actual	FY 2025 Adjusted	FY 2026 Approved	FY 2027 Approved
Salaries and Benefits	3,385,910	3,964,926	4,178,621	4,221,984	4,322,559
Services and Supplies	1,265,615	1,076,483	1,206,759	1,162,212	1,162,212
Other Charges	7,674	27,282	(5,169)	39,180	39,180
Fixed Charges	467,642	503,379	608,061	763,884	799,727
Capital Outlay*	202,111	152,104	212,972	191,000	191,000
Operating Transfers Out	248,449	256,780	267,051	275,063	283,315
Total Expenditures	\$5,577,400	\$5,980,955	\$6,468,295	\$6,653,322	\$6,797,993

* Expense Contra accounting adjustment excluded.

CITY OF DALY CITY
Biennial Budget
FY 2026 and FY 2027

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

Revenues	FY 2023 Actual	FY 2024 Actual	FY 2025 Adjusted	FY 2026 Approved	FY 2027 Approved
Taxes	2,620,297	2,725,057	2,890,837	2,989,712	3,079,404
From Other Agencies	2,813	-	-	-	-
Rents and Interest	565,196	2,582,007	420,000	432,600	445,578
Charges and Fees	25,132,013	25,667,680	27,508,973	28,131,442	28,957,985
Total Revenues	\$28,320,318	\$30,974,744	\$30,819,810	\$31,553,754	\$32,482,967

Expenditures	FY 2023 Actual	FY 2024 Actual	FY 2025 Adjusted	FY 2026 Approved	FY 2027 Approved
Services and Supplies	787,206	869,708	786,677	833,894	851,753
Other Charges	74,375	81,222	(49,185)	39,200	39,200
Fixed Charges	136	152	158	194	214
Debt Service*	284,966	563,746	-	-	-
Depreciation	2,324,857	2,295,520	2,500,000	2,500,000	2,500,000
Operating Transfers Out	245,417	255,234	325,443	393,406	341,609
Total Expenditures	\$3,716,957	\$4,065,580	\$3,563,093	\$3,766,694	\$3,732,775

*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.

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 was 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 admin, fire, police, library, sewer system, parks, transportation, water and storm drain. Revenues from these sources are transferred to the capital projects delineated in the City's Development Impact Fee study that was approved by council in FY 2025 as the projects are slated for construction or acquisition.

CIVIC CENTER ENTERPRISE FUND

The Civic Center Enterprise Fund accounts 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. 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
Biennial Budget
FY 2026 and FY 2027

NON-DEPARTMENTAL

Revenues	FY 2023 Actual	FY 2024 Actual	FY 2025 Adjusted	FY 2026 Approved	FY 2027 Approved
Taxes	102,995,249	108,093,221	106,034,822	109,007,450	112,859,505
Licenses and Permits	117,890	87,019	140,940	129,000	129,000
From Other Agencies	476,981	157,195	3,015,000	300,000	300,000
Rents and Interest	4,788,529	8,040,857	3,277,390	4,756,049	4,855,306
Charges and Fees	6,709,482	6,909,317	2,413,520	2,304,075	2,304,075
Miscellaneous Revenues	1,847,679	554,511	233,735	447,740	447,740
Operating Transfers In	3,923,849	12,237,105	4,280,753	4,416,473	4,496,695
Total Revenues	\$120,859,659	\$136,079,226	\$119,396,160	\$121,360,787	\$125,392,321
Expenditures	FY 2023 Actual	FY 2024 Actual	FY 2025 Adjusted	FY 2026 Approved	FY 2027 Approved
Salaries and Benefits	2,828,844	2,853,946	(5,778,848)	(3,130,876)	(2,112,214)
Services and Supplies	1,236,499	1,307,953	2,954,917	1,426,124	1,501,789
Other Charges	410,362	448,635	615,363	821,000	831,500
Fixed Charges	603,304	631,926	676,846	686,755	716,236
Debt Service	467,135	233,752	-	-	-
Depreciation	190,694	190,306	190,694	190,694	190,694
Capital Outlay	99,882	144,189	-	-	-
Operating Transfers Out	6,551,173	17,340,334	39,138,025	2,202,786	2,204,382
Total Expenditures	\$12,387,893	\$23,151,041	\$37,796,997	\$2,196,483	\$3,332,387

CITY OF DALY CITY
Biennial Budget
FY 2026 and FY 2027

Fund: **GENERAL FUND** 01
 Department: **N/A** 031
 Program: **NONDEPARTMENTAL** 031

Revenues	FY 2023 Actual	FY 2024 Actual	FY 2025 Adjusted	FY 2026 Approved	FY 2027 Approved
Taxes	94,120,359	98,805,457	96,620,163	99,338,589	102,957,966
Licenses and Permits	117,890	87,019	140,940	129,000	129,000
From Other Agencies	29,584	-	2,715,000	-	-
Rents and Interest	2,508,888	2,710,588	2,052,235	3,082,296	3,149,791
Charges and Fees	60	-	50	-	-
Miscellaneous Revenues	290,107	303,601	132,993	235,000	235,000
Operating Transfers In	3,846,480	4,000,528	4,160,753	4,296,473	4,436,695
Total Revenues	\$100,913,368	\$105,907,193	\$105,822,134	\$107,081,358	\$110,908,452

Expenditures	FY 2023 Actual	FY 2024 Actual	FY 2025 Adjusted	FY 2026 Approved	FY 2027 Approved
Salaries and Benefits	2,828,844	2,853,946	(5,778,848)	(3,130,876)	(2,112,214)
Services and Supplies	996,889	1,042,777	1,155,196	1,153,913	1,226,220
Other Charges	410,362	448,635	615,363	821,000	831,500
Operating Transfers Out	1,315,472	9,916,248	9,264,475	545,000	545,000
Total Expenditures	\$5,551,567	\$14,261,606	\$5,256,186	(\$610,963)	\$490,506

CITY OF DALY CITY
Biennial Budget
FY 2026 and FY 2027

Fund: **CITY - LOAN REPAYMENT** 02
 Department: **N/A** 031
 Program: **NONDEPARTMENTAL** 031

Revenues	FY 2023 Actual	FY 2024 Actual	FY 2025 Adjusted	FY 2026 Approved	FY 2027 Approved
Total Revenues	\$0	\$0	\$0	\$0	\$0
Expenditures	FY 2023 Actual	FY 2024 Actual	FY 2025 Adjusted	FY 2026 Approved	FY 2027 Approved
Operating Transfers Out	1,235,632	1,285,294	1,326,627	1,390,691	1,446,571
Total Expenditures	\$1,235,632	\$1,285,294	\$1,326,627	\$1,390,691	\$1,446,571

CITY OF DALY CITY
Biennial Budget
FY 2026 and FY 2027

Fund: **RETIREMENT CONTRIBUTIONS** 03
 Department: **N/A** 031
 Program: **NONDEPARTMENTAL** 031

Revenues	FY 2023 Actual	FY 2024 Actual	FY 2025 Adjusted	FY 2026 Approved	FY 2027 Approved
Rents and Interest	116,713	195,269	-	-	-
Charges and Fees	4,901,354	5,166,688	-	-	-
Total Revenues	\$5,018,067	\$5,361,957	\$0	\$0	\$0

Expenditures	FY 2023 Actual	FY 2024 Actual	FY 2025 Adjusted	FY 2026 Approved	FY 2027 Approved
Services and Supplies	6,158	2,500	-	-	-
Debt Service	467,135	233,752	-	-	-
Operating Transfers Out	1,000,000	-	-	-	-
Total Expenditures	\$1,473,293	\$236,252	\$0	\$0	\$0

CITY OF DALY CITY
Biennial Budget
FY 2026 and FY 2027

Fund: **GAS TAX** 17
 Department: **N/A** 031
 Program: **NONDEPARTMENTAL** 031

Revenues	FY 2023 Actual	FY 2024 Actual	FY 2025 Adjusted	FY 2026 Approved	FY 2027 Approved
Taxes	4,968,755	5,521,712	5,579,659	5,718,811	5,832,987
From Other Agencies	447,397	157,195	300,000	300,000	300,000
Rents and Interest	142,107	615,313	70,000	-	-
Charges and Fees	11,976	-	-	-	-
Total Revenues	\$5,570,236	\$6,294,220	\$5,949,659	\$6,018,811	\$6,132,987

Expenditures	FY 2023 Actual	FY 2024 Actual	FY 2025 Adjusted	FY 2026 Approved	FY 2027 Approved
Services and Supplies	3,500	3,500	6,300	-	-
Operating Transfers Out	77,369	160,577	-	-	-
Total Expenditures	\$80,869	\$164,077	\$6,300	\$0	\$0

CITY OF DALY CITY
Biennial Budget
FY 2026 and FY 2027

Fund: AB 1600 PUBLIC FACILITY FEES 20
 Department: N/A 031
 Program: DEVELOP IMPACT F 385

Revenues	FY 2023 Actual	FY 2024 Actual	FY 2025 Adjusted	FY 2026 Approved	FY 2027 Approved
Charges and Fees	-	-	-	565,000	565,000
Operating Transfers In	-	76,000	-	-	-
Total Revenues	\$0	\$76,000	\$0	\$565,000	\$565,000
Expenditures	FY 2023 Actual	FY 2024 Actual	FY 2025 Adjusted	FY 2026 Approved	FY 2027 Approved
Total Expenditures	\$0	\$0	\$0	\$0	\$0

CITY OF DALY CITY
Biennial Budget
FY 2026 and FY 2027

Fund: AB 1600 PUBLIC FACILITY FEES 20
 Department: N/A 031
 Program: PUB FACILITY FEE 401

Revenues	FY 2023 Actual	FY 2024 Actual	FY 2025 Adjusted	FY 2026 Approved	FY 2027 Approved
Charges and Fees	153,917	107,406	434,818	-	-
Operating Transfers In	-	76,000	-	-	-
Total Revenues	\$153,917	\$183,406	\$434,818	\$0	\$0
Expenditures	FY 2023 Actual	FY 2024 Actual	FY 2025 Adjusted	FY 2026 Approved	FY 2027 Approved
Operating Transfers Out	386,103	262,496	2,540,495	-	-
Total Expenditures	\$386,103	\$262,496	\$2,540,495	\$0	\$0

CITY OF DALY CITY
Biennial Budget
FY 2026 and FY 2027

Fund:	AB 1600 PUBLIC FACILITY FEES	20
Department:	PUBLIC WORKS	314
Program:	PUB FACILITY FEE	401

	FY 2023 Actual	FY 2024 Actual	FY 2025 Adjusted	FY 2026 Approved	FY 2027 Approved
Revenues					
Charges and Fees	44,535	37,583	131,905	-	-
Operating Transfers In	-	84,577	-	-	-
Total Revenues	\$44,535	\$122,161	\$131,905	\$0	\$0
Expenditures					
Operating Transfers Out	49,986	1,552	1,284,309	-	-
Total Expenditures	\$49,986	\$1,552	\$1,284,309	\$0	\$0

CITY OF DALY CITY
Biennial Budget
FY 2026 and FY 2027

Fund:	MEASURE A	26
Department:	N/A	031
Program:	NONDEPARTMENTAL	031

	FY 2023 Actual	FY 2024 Actual	FY 2025 Adjusted	FY 2026 Approved	FY 2027 Approved
Revenues					
Taxes	2,722,790	2,611,359	2,655,000	2,734,650	2,816,690
Rents and Interest	162,601	794,958	30,000	100,000	100,000
Operating Transfers In	18,190	-	-	-	-
Total Revenues	\$2,903,581	\$3,406,317	\$2,685,000	\$2,834,650	\$2,916,690
Expenditures					
Services and Supplies	2,465	2,500	2,750	3,000	3,200
Operating Transfers Out	942,046	2,719,968	10,837,449	-	-
Total Expenditures	\$944,511	\$2,722,468	\$10,840,199	\$3,000	\$3,200

CITY OF DALY CITY
Biennial Budget
FY 2026 and FY 2027

Fund: **MEASURE W** 27
 Department: **N/A** 031
 Program: **NONDEPARTMENTAL** 031

Revenues	FY 2023 Actual	FY 2024 Actual	FY 2025 Adjusted	FY 2026 Approved	FY 2027 Approved
Taxes	1,183,345	1,154,692	1,180,000	1,215,400	1,251,862
Rents and Interest	42,341	203,966	10,000	40,000	40,000
Operating Transfers In	59,179	-	-	-	-
Total Revenues	\$1,284,865	\$1,358,658	\$1,190,000	\$1,255,400	\$1,291,862

Expenditures	FY 2023 Actual	FY 2024 Actual	FY 2025 Adjusted	FY 2026 Approved	FY 2027 Approved
Services and Supplies	2,465	2,500	2,750	3,000	3,200
Operating Transfers Out	912,749	744,114	3,551,000	-	-
Total Expenditures	\$915,214	\$746,614	\$3,553,750	\$3,000	\$3,200

CITY OF DALY CITY
Biennial Budget
FY 2026 and FY 2027

Fund: **CAPITAL PROJECTS** 31
 Department: **CITY MANAGER** 010
 Program: **CHANNEL 8 UPGRAD** 023

Revenues	FY 2023 Actual	FY 2024 Actual	FY 2025 Adjusted	FY 2026 Approved	FY 2027 Approved
Miscellaneous Revenues	177,395	161,954	-	100,000	100,000
Total Revenues	\$177,395	\$161,954	\$0	\$100,000	\$100,000

Expenditures	FY 2023 Actual	FY 2024 Actual	FY 2025 Adjusted	FY 2026 Approved	FY 2027 Approved
Services and Supplies	-	-	1,524,291	-	-
Capital Outlay	99,882	144,189	-	-	-
Operating Transfers Out	32,965	50,578	2,035	-	-
Total Expenditures	\$132,847	\$194,767	\$1,526,326	\$0	\$0

CITY OF DALY CITY
Biennial Budget
FY 2026 and FY 2027

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

Revenues	FY 2023 Actual	FY 2024 Actual	FY 2025 Adjusted	FY 2026 Approved	FY 2027 Approved
Rents and Interest	242,161	1,108,244	75,000	200,000	200,000
Charges and Fees	1,483,060	1,483,060	1,721,473	1,621,473	1,621,473
Miscellaneous Revenues	1,298,772	-	-	-	-
Operating Transfers In	-	-	60,000	-	-
Total Revenues	\$3,023,993	\$2,591,304	\$1,856,473	\$1,821,473	\$1,821,473

Expenditures	FY 2023 Actual	FY 2024 Actual	FY 2025 Adjusted	FY 2026 Approved	FY 2027 Approved
Total Expenditures	\$ -	\$ -	\$ -	\$ -	\$ -

CITY OF DALY CITY
Biennial Budget
FY 2026 and FY 2027

Fund: MAJOR FACILITY IMPROVEMENTS 33
 Department: N/A 031
 Program: NONDEPARTMENTAL 031

Revenues	FY 2023 Actual	FY 2024 Actual	FY 2025 Adjusted	FY 2026 Approved	FY 2027 Approved
Rents and Interest	221,966	962,160	-	250,000	250,000
Operating Transfers In	-	8,000,000	-	-	-
Total Revenues	\$221,966	\$8,962,160	\$0	\$250,000	\$250,000

Expenditures	FY 2023 Actual	FY 2024 Actual	FY 2025 Adjusted	FY 2026 Approved	FY 2027 Approved
Operating Transfers Out	469,182	1,717,380	9,929,828	-	-
Total Expenditures	\$469,182	\$1,717,380	\$9,929,828	\$0	\$0

CITY OF DALY CITY	Fund: CIVIC CENTER	43
Biennial Budget	Department: N/A	031
FY 2026 and FY 2027	Program: NONDEPARTMENTAL	031
 		

Revenues	FY 2023 Actual	FY 2024 Actual	FY 2025 Adjusted	FY 2026 Approved	FY 2027 Approved
Rents and Interest	753,068	842,162	509,492	533,751	549,014
Miscellaneous Revenues	66,243	76,334	88,742	88,740	88,740
Total Revenues	\$819,311	\$918,495	\$598,234	\$622,491	\$637,754
 					
Expenditures	FY 2023 Actual	FY 2024 Actual	FY 2025 Adjusted	FY 2026 Approved	FY 2027 Approved
Services and Supplies	88,171	86,358	103,742	103,740	103,740
Fixed Charges	233,512	245,246	263,329	219,777	229,301
Depreciation	52,443	52,055	52,443	52,443	52,443
Operating Transfers Out	15,089	361,816	216,533	16,810	17,314
Total Expenditures	\$389,214	\$745,475	\$636,047	\$392,770	\$402,798

CITY OF DALY CITY	Fund: CIVIC CENTER	43
Biennial Budget	Department: N/A	031
FY 2026 and FY 2027	Program: 350 90TH STREET	035
 		

Revenues	FY 2023 Actual	FY 2024 Actual	FY 2025 Adjusted	FY 2026 Approved	FY 2027 Approved
Rents and Interest	532,009	544,199	464,587	481,943	496,401
Miscellaneous Revenues	15,162	12,623	12,000	12,000	12,000
Total Revenues	\$547,172	\$556,822	\$476,587	\$493,943	\$508,401
 					
Expenditures	FY 2023 Actual	FY 2024 Actual	FY 2025 Adjusted	FY 2026 Approved	FY 2027 Approved
Services and Supplies	136,790	167,762	159,817	162,400	165,358
Fixed Charges	316,599	333,184	357,207	408,906	426,168
Depreciation	138,251	138,251	138,251	138,251	138,251
Total Expenditures	\$591,640	\$639,197	\$655,275	\$709,557	\$729,777

CITY OF DALY CITY
Biennial Budget
FY 2026 and FY 2027

Fund:	CIVIC CENTER	43
Department:	N/A	031
Program:	CHILD CARE CNTR	036

Revenues	FY 2023 Actual	FY 2024 Actual	FY 2025 Adjusted	FY 2026 Approved	FY 2027 Approved
Rents and Interest	66,674	63,998	66,076	68,058	70,100
Miscellaneous Revenues	-	-	-	12,000	12,000
Total Revenues	\$66,674	\$63,998	\$66,076	\$80,058	\$82,100
Expenditures	FY 2023 Actual	FY 2024 Actual	FY 2025 Adjusted	FY 2026 Approved	FY 2027 Approved
Services and Supplies	62	56	71	71	71
Fixed Charges	53,193	53,496	56,310	58,072	60,767
Total Expenditures	\$53,255	\$53,552	\$56,381	\$58,143	\$60,838

CITY OF DALY CITY
Biennial Budget
FY 2026 and FY 2027

Fund:	MUSSEL ROCK TRANSFER STATION	45
Department:	FINANCE & ADMIN. SERVICES	030
Program:	TRANSFER STATION	390

Revenues	FY 2023 Actual	FY 2024 Actual	FY 2025 Adjusted	FY 2026 Approved	FY 2027 Approved
Charges and Fees	114,580	114,580	125,274	117,602	117,602
Operating Transfers In	-	-	60,000	120,000	60,000
Total Revenues	\$114,580	\$114,580	\$185,274	\$237,602	\$177,602
Expenditures	FY 2023 Actual	FY 2024 Actual	FY 2025 Adjusted	FY 2026 Approved	FY 2027 Approved
Operating Transfers Out	114,580	120,309	185,274	250,285	195,496
Total Expenditures	\$114,580	\$120,309	\$185,274	\$250,285	\$195,496

CAPITAL IMPROVEMENT PROGRAM

CAPITAL IMPROVEMENT PROGRAM

The City of Daly City Capital Improvement Budget for Fiscal Years (FY) 2026 & 2027 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 (217)

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 (331 & 333)

The General Capital Project funds are the only unrestricted funds and can be used for any City project such as libraries, parks, fire stations, police, Mussel Rock and storm drain 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 (441)

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 (487)

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 2025	APPROVED FY 2026	APPROVED FY 2027	PROJECTED FY 2028	PROJECTED FY 2029	PROJECTED FY 2030
GENERAL FUND						
Buildings & Facilities						
ADA FACILITY UPGRADE PROJECT (2025-26)	1,000,000	-	-	-	-	-
ADA FACILITY UPGRADE PROJECT (2027-28)	-	-	-	1,169,500	-	-
ADA FACILITY UPGRADE (2028 AND BEYOND)	-	-	-	319,500	324,500	329,500
CHILD CARE CENTER	2,465,546	-	-	1,447,105	11,383,482	-
CITY FACILITIES - DEFERRED MAINTENANCE	125,000	-	-	75,000	75,000	75,000
CITY HALL WAYFINDING PROJECT	-	-	-	105,000	-	-
CITY-WIDE FACILITY ACCESS CONTROL SYSTEM	-	-	-	75,000	50,000	50,000
CIVIC CENTER EMERGENCY GENERATOR REPLACEMENT	270,000	-	-	-	-	-
DATUM UPGRADE AND BASEMAP UPDATE PROJECT	-	-	-	297,000	-	-
DOELGER ART CENTER DEFERRED MAINTENANCE	-	-	-	-	225,000	1,575,000
DOELGER ART PLAYGROUND RENOVATION	-	-	-	100,000	-	-
FIRE STATION 91 BATHROOM REMODEL (DORM SIDE - ALL GENDER BATHROOMS)	-	-	-	40,000	200,000	-
FIRE STATION 91 TRAINING TOWER FIRE ESCAPE REPLACEMENT	-	-	-	80,000	-	-
FIRE STATION 93 DEFERRED MAINTENANCE	-	-	-	250,000	-	-
FIRE STATION AUTOMATIC GATES STATIONS 91, 94, & 95	-	-	-	150,000	-	-
FIRE STATION 94 CONCRETE DRIVEWAY REPAIR/IMPROVEMENTS	-	-	-	150,000	-	-
FIRE STATION 95 BATHROOM REMODEL (ALL GENDER BATHROOMS)	-	-	-	40,000	400,000	-
LINCOLN COMMUNITY CENTER BUR ROOF & HVAC REPLACEMENT	-	-	-	387,500	-	-
MUSSEL ROCK TRANSFER STATION BUILDING MAINT	100,000	-	-	-	-	-
PARKING LOT IMPROVEMENTS (2028)	-	-	-	355,000	-	-
PARKING LOT IMPROVEMENTS (2029)	-	-	-	-	175,000	-
PARKING LOT IMPROVEMENTS (BEYOND 2029)	-	-	-	175,000	600,000	190,000
PARKING METER UPGRADING	-	500,000	500,000	-	-	-
PW CORP YARD ADMIN EXTERIOR WALL	125,000	-	-	-	-	-
ST MAINT FACILITY EMERG GENER REPLAC	80,000	-	-	-	-	-
WESTLAKE LIBRARY HVAC AND ROOF REPAIRS	(800,000)	-	-	-	-	-
WAR MEM CC & JOHN DALY LIB LED LIGHT	100,000	-	-	-	-	-
Subtotal	3,465,546	500,000	500,000	5,215,605	13,432,982	2,219,500
Parks						
BAYSHORE COMMUNITY CENTER ROOF & HVAC REPLACEMENT	-	-	-	925,000	-	-
BAYSHORE PARK REHABILITATION	650,000	-	-	4,660,000	-	-
CANTERBURY PARK RENOVATION	-	-	-	200,000	-	-
GELLERT PARK COVERED TRASH ENCLOSURE	-	-	-	157,500	-	-
GILBRECH PARK RENOVATION	-	-	-	225,000	-	-
MISSION HILLS DOG PARK	-	-	-	950,000	-	-
MISSION HILLS PARK RENOVATION	-	-	-	-	1,595,000	-
NORTHridge PARK RENOVATION	-	-	-	-	985,000	-
WESTLAKE PARK COVERED TRASH ENCLOSURE	-	-	-	195,000	-	-
WESTLAKE PARK MASTER PLAN	70,000	-	-	-	-	-
Subtotal	720,000	-	-	7,312,500	2,580,000	-
Mussel Rock						
MUSSEL ROCK LANDFILL DRAINAGE PIPE REPAIR	825,000	-	-	-	995,000	-
MUSSEL ROCK LANDFILL GABION WALL REPAIR	825,000	-	-	-	995,000	-
MUSSEL ROCK LANDFILL SEAWALL REPAIR/REPLACEMENT	-	-	-	1,255,000	-	1,360,000
MUSSEL ROCK LANDFILL SITE MAINTENANCE	-	200,000	200,000	85,250	90,500	95,750
MUSSEL ROCK MISCELLANEOUS WASTE MITIGATION	-	-	-	10,000,000	-	-
MUSSEL ROCK SITE ROUTINE MONITORING	178,302	185,000	190,000	193,302	199,052	204,802
MUSSEL ROCK TRANSER STN DECOMMISSIONING	-	-	-	-	500,000	-
Subtotal	1,828,302	385,000	390,000	11,533,552	2,779,552	1,660,552
TOTAL	6,013,848	885,000	890,000	24,061,657	18,792,534	3,880,052

PROJECT NAME	BUDGETED FY 2025	APPROVED FY 2026	APPROVED FY 2027	PROJECTED FY 2028	PROJECTED FY 2029	PROJECTED FY 2030
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 (2026-27)	-	-	162,000	-	-	-
ADA BARRIER REMOVAL PROJECT (BEYOND 2028)	-	-	-	-	172,000	-
ADA FACILITY UPGRADE (2028 AND BEYOND)	-	-	-	167,500	170,000	172,500
ADA/SIDEWALK IMPROVEMENTS (2024-25)	157,000	-	-	-	-	-
ADA/SIDEWALK IMPROVEMENTS (2025-26)	-	162,000	-	-	-	-
ADA/SIDEWALK IMPROVEMENTS (2026-27)	-	-	167,000	-	-	-
ADA/SIDEWALK IMPROVEMENTS (BEYOND 2027)	-	-	-	172,000	177,000	182,000
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 RAMPS TRAFFIC SIGNAL	-	-	-	135,000	704,588	-
COOPERATIVE PROJECT DEVELOPMENT	72,000	75,000	78,000	81,000	85,000	90,000
CROCKER/HILLSIDE STREET SLURRY SEAL	-	-	-	3,883,000	-	-
CROSSWALK IMPROVEMENTS	190,000	-	200,000	-	205,000	-
DAISAKU IKEDA CANYON SITE MAINT	500,000	-	-	-	-	-
GENEVA AVE LANE SIGNS REPLACEMENT	-	-	-	335,000	-	-
JOHN DALY BLVD/I-280 OVERPASS WIDENING/FOOT BRIDGE	-	-	-	-	-	2,832,000
JUNIPERO SERRA BLVD/D STREET IMPROVEMENTS	-	-	-	360,000	560,000	-
ORIGINAL DALY CITY/CIVIC CENTER STREET SLURRY SEAL	-	-	-	-	3,801,000	-
RO 408 SERRAMONTE STREETLIGHT CONVERSION	-	-	-	220,000	2,358,000	-
RO 450 WESTLAKE STREETLIGHT CONVERSION	-	-	-	-	225,000	2,658,000
RO 460 NORTHRIDGE STREETLIGHT CONVERSION	190,000	1,460,000	-	-	-	-
SERRAMONTE STREET RESURFACING PROJ	1,625,000	-	-	-	-	-
SERRAMONTE STREET SLURRY SEAL	-	-	-	-	-	3,964,000
SERRAMONTE BOULEVARD/SR 1 ON/OFF RAMPS TRAFFIC SIGNAL	-	-	-	840,984	705,984	-
SKYLINE STREET SLURRY SEAL	882,000	-	-	-	-	-
ST. FRANCIS HEIGHTS STREET SLURRY SEAL	-	-	4,200,000	-	-	-
STREET RESURFACING (2023-24)	1,292,000	-	-	-	-	-
STREET RESURFACING (2024-25)	3,295,000	-	-	-	-	-
STREET RESURFACING (2025-26)	357,000	1,935,000	-	-	-	-
STREET RESURFACING (2026-27)	-	375,000	1,226,000	-	-	-
STREET RESURFACING (2027-28)	-	-	393,000	3,605,000	-	-
STREET RESURFACING (2028-29)	-	-	-	413,000	3,785,000	-
STREET RESURFACING (2029-30)	-	-	-	-	433,000	3,974,000
STREET RESURFACING (BEYOND 2030)	-	-	-	-	-	455,000
TRAFFIC SIGNAL/STREETLIGHT IMPROVEMENTS	150,000	160,000	165,000	170,000	175,000	180,000
VISION ZERO IMPROVEMENTS	-	200,000	-	205,000	-	210,000
WESTLAKE STREET SLURRY SEAL	822,000	1,129,000	-	-	-	-
Subtotal	9,684,000	8,110,000	6,996,000	13,578,145	13,556,572	14,717,500
Total	9,839,000	8,110,000	6,996,000	13,578,145	13,556,572	14,717,500

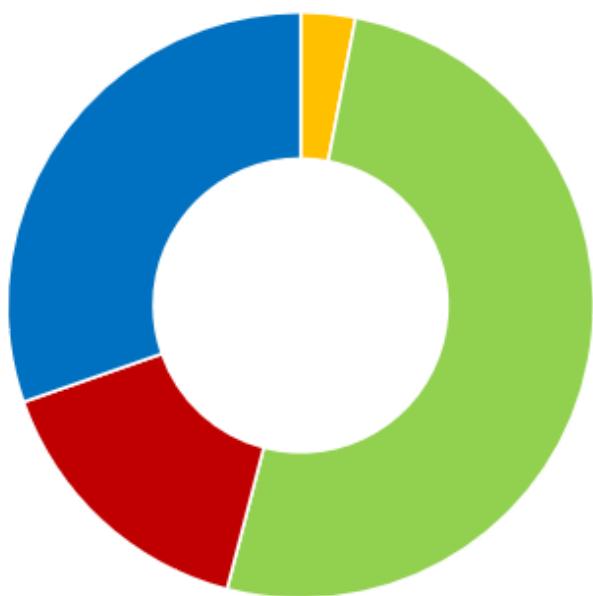
PROJECT NAME	BUDGETED FY 2025	APPROVED FY 2026	APPROVED FY 2027	PROJECTED FY 2028	PROJECTED FY 2029	PROJECTED FY 2030
WATER FUND						
Water						
CITRUS PUMP STATION REPLACEMENT	-	-	2,000,000	12,000,000	-	-
EQUIPMENT - VEHICLES	50,000	50,000	50,000	-	-	-
HYDROSTATIC TANK REPLACEMENTS	-	100,000	100,000	-	-	-
NEW WELL AT RESETVOIR 5B MARGATE	500,000	-	-	-	-	-
WATER PLANT IMPROVEMENTS	300,000	250,000	250,000	250,000	250,000	250,000
PREASURE REDUCING VALVE REPLACEMENTS	100,000	100,000	100,000	-	-	-
RESERVOIR 3 REHABILITATION	450,000	-	-	-	-	-
RESERVOIR 7 REPLACEMENT	-	-	-	5,000,000	-	-
RESERVOIR 8 COATING	600,000	-	-	-	-	-
RESERVOIR FENCING	100,000	100,000	100,000	100,000	100,000	100,000
SCADA SYSTEM UPGRADES	100,000	150,000	150,000	-	-	-
STREET RESURFACING WATER MAINS (617)	50,000	200,000	200,000	200,000	200,000	200,000
VALE WELL REPLACEMENT	-	-	-	4,000,000	-	-
WATER FACILITY MASTER PLAN	-	-	-	-	-	-
WATER MAIN IMRPOVEMENTS	1,000,000	1,500,000	1,000,000	-	-	-
WELL REHABILITATION	150,000	150,000	150,000	150,000	150,000	150,000
WESTLAKE ELECTRICAL UPGRADE	-	-	1,000,000	-	-	-
Subtotal	3,400,000	2,600,000	5,100,000	21,700,000	700,000	700,000
Total	3,400,000	2,600,000	5,100,000	21,700,000	700,000	700,000
SANITATION FUND						
Sanitation						
2024-25 MRP TRASH CAPTURE	70,000	-	-	-	-	-
DIGESTER 2 CLEANING	-	-	-	600,000	-	-
I-280 CROSSING SEWER MAIN IMPROVEMENTS - SOUTHGATE TO JUNIPERO SERRA	1,000,000	-	-	10,000,000	-	-
HEADWORKS 1 FINE SCREEN REPLACEMENT	200,000	300,000	-	2,000,000	-	-
NEW EMERGENCY PLANT GENERATOR	-	-	-	-	3,000,000	-
PLANT COMPRESSOR REPLACEMENT	-	-	-	750,000	-	-
PLANT ELECTRICAL/INSTRUMENTATION UPGRADE	250,000	-	-	-	-	-
PLANT PROCESS IMPROVEMENTS	500,000	350,000	350,000	350,000	350,000	350,000
PLANT STRUCTURE IMPROVEMENTS	350,000	200,000	200,000	200,000	200,000	200,000
SEWER LIFT STATION REHAB/REPLACEMENT	400,000	250,000	250,000	250,000	250,000	250,000
SEWER MAIN REHABILITATION/IMPROVEMENTS	200,000	200,000	200,000	-	-	-
SSMP/MASTER PLAN - SYSTEM IMPROVEMENTS	200,000	2,500,000	2,500,000	2,500,000	2,500,000	2,500,000
STREET RESURFACING SANITATION MAINS	100,000	400,000	400,000	400,000	400,000	400,000
TREATMENT PLANT AIR SCRUBBERS	100,000	300,000	300,000	-	-	-
TREATMENT PLANT ELECTRICAL UPGRADE	-	500,000	500,000	-	-	-
VEHICLE UPGRADES	40,000	50,000	-	-	-	-
VISTA GRANDE DRAINAGE BASIN IMPROVEMENT PROJECT	-	-	-	3,500,000	3,500,000	3,500,000
Subtotal	3,410,000	5,050,000	4,700,000	20,550,000	10,200,000	7,200,000
Total	3,410,000	5,050,000	4,700,000	20,550,000	10,200,000	7,200,000
Total All Funds	22,662,848	16,645,000	17,686,000	79,889,802	43,249,106	26,497,552

CAPITAL IMPROVEMENTS: FISCAL YEAR 2026 PLAN

**Total Capital Requested
\$16,645,000**

31 Capital Improvement Projects

Total Funding Requested by Department



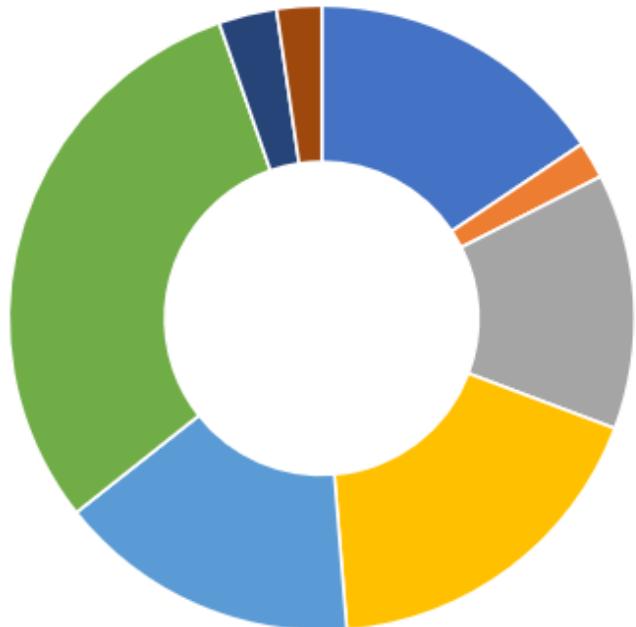
▪ Building Maintenance (3%) \$500,000

▪ Public Works (51%) \$8,495,000

▪ Water Fund (16%) \$2,600,000

▪ Sanitation District (30%) \$5,050,000

Total Funding Request by Source



▪ SB-1 RMRA (18%) \$2,996,000

▪ Sanitation Fund (30%) \$5,050,000

▪ Water Fund (16%) \$2,600,000

▪ Measure A (16%) \$2,596,000

▪ Measure W (13%) \$2,200,000

▪ Measure M (2%) \$318,000

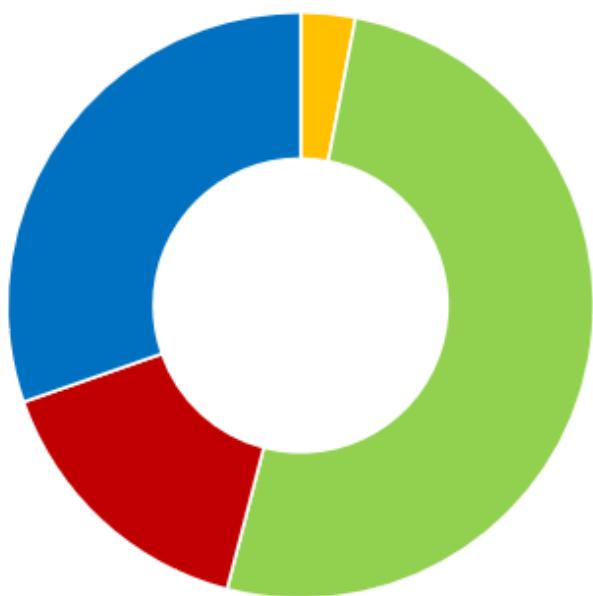
▪ Solid Waste Franchise Fee (2%) \$385,000

CAPITAL IMPROVEMENTS: FISCAL YEAR 2027 PLAN

**Total Capital Requested
\$17,686,000**

31 Capital Improvement Projects

Total Funding Requested by Department



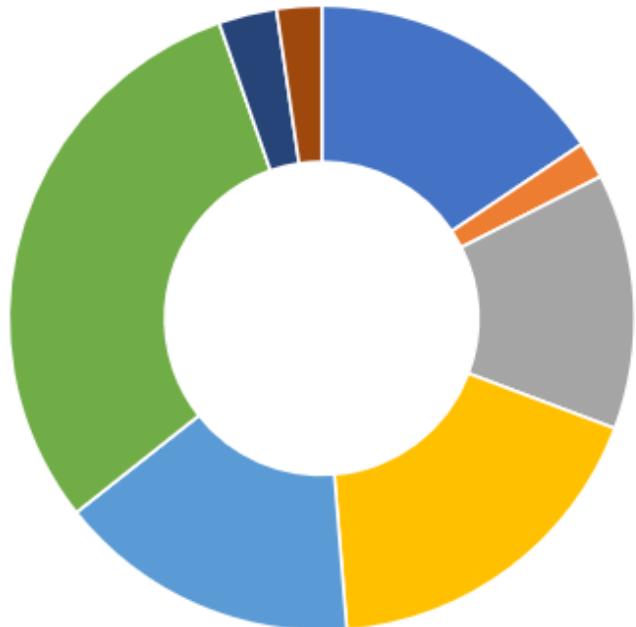
▪ Building Maintenance (3%) \$500,000

▪ Public Works (51%) \$8,495,000

▪ Water Fund (16%) \$2,600,000

▪ Sanitation District (30%) \$5,050,000

Total Funding Request by Source



▪ SB-1 RMRA (18%) \$2,996,000

▪ Sanitation Fund (30%) \$5,050,000

▪ Water Fund (16%) \$2,600,000

▪ Measure A (16%) \$2,596,000

▪ Measure W (13%) \$2,200,000

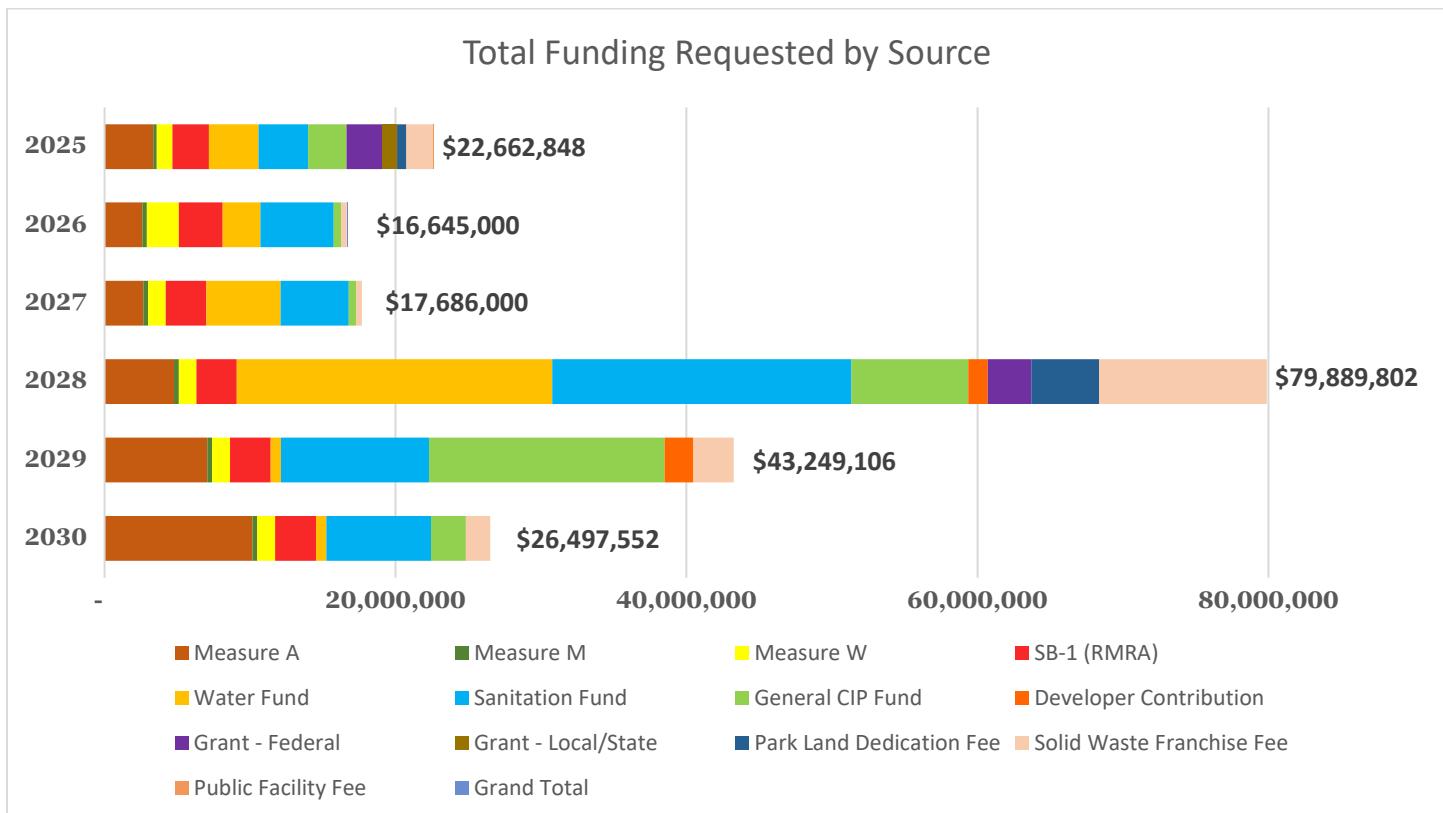
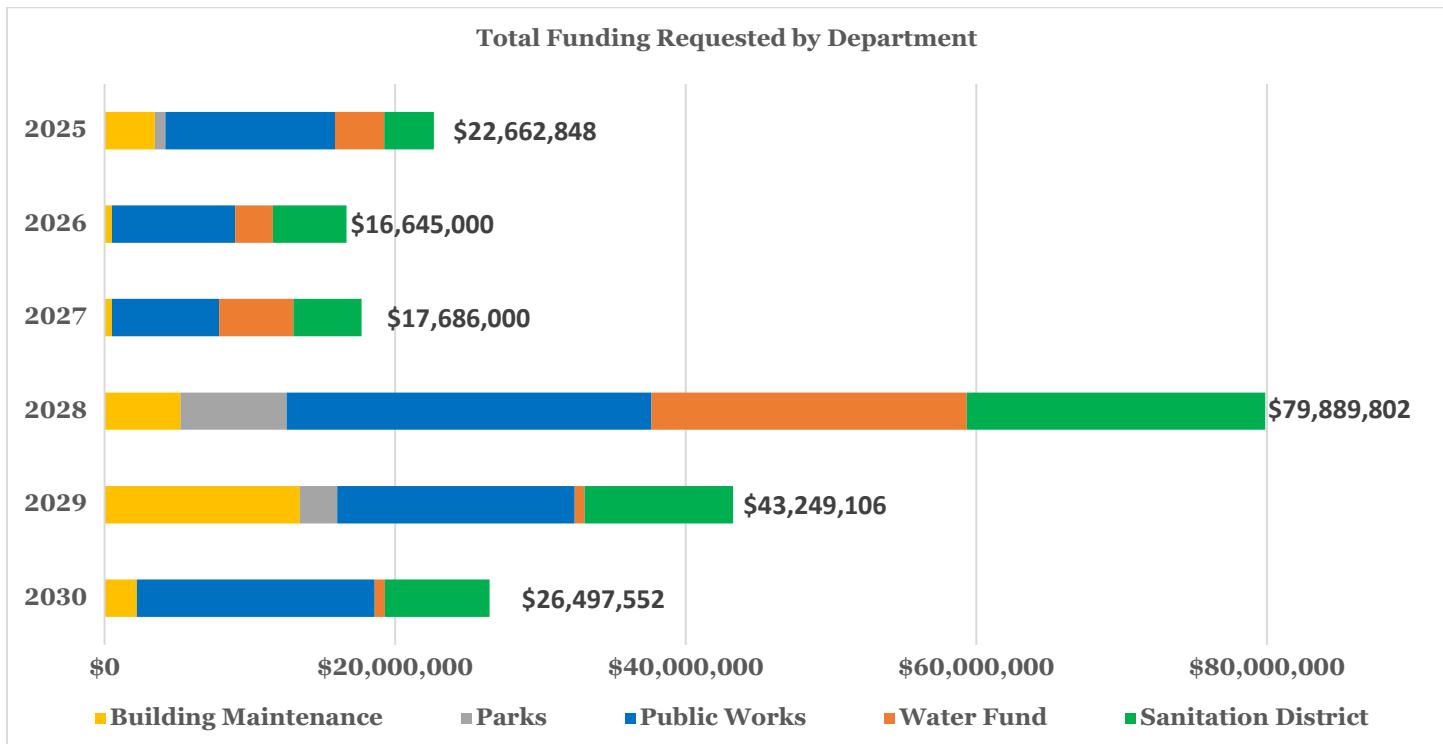
▪ Measure M (2%) \$318,000

▪ Solid Waste Franchise Fee (2%) \$385,000

CAPITAL IMPROVEMENTS: MULTI-YEAR PLAN

**Total Capital Requested
\$206,630,308**

117 Capital Improvement Projects



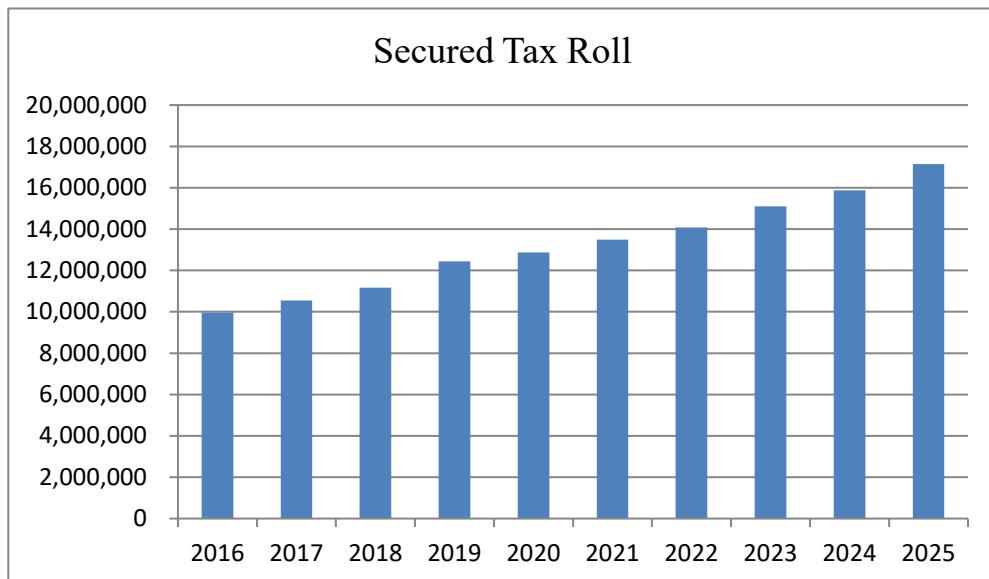
STATISTICS

CITY OF DALY CITY

PROPERTY TAX ASSESSED VALUES

For the Last Ten Fiscal Years

(Dollars in thousands)



Year Ended June 30	Assessed Value
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
2025	17,146,603

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	2024-25			2015-16		
	Taxable Assessed Value	Rank	Percentage of Total City Taxable Assessed Value	Taxable Assessed Value	Rank	Percentage of Total City Taxable Assessed Value
CP VIII Westlake Owner 4 LLC	899,086,072	1	5.16%			
Daly City Serramonte Center LLC	520,592,455	2	2.99%	194,416,490	1	1.90%
BP3-SF7 2001 JS Owner LLC	285,031,713	3	1.64%			
Kimco Westlake LP	185,164,061	4	1.06%	157,147,175	2	1.54%
SMC Coastside Properties LLC	174,568,706	5	1.00%			
Skyline Heights LLC	100,911,955	6	0.58%			
Daly City King LP	80,580,000	7	0.46%			
SP Peninsula Del Rey LLC	66,407,420	8	0.38%			
EQR Hillside L P	49,146,615	9	0.28%	41,357,610	9	0.40%
Westlake Skyline Plaza LLC	47,447,470	10	0.27%			
Westlake Assoc Lessee				127,154,638	3	1.24%
DB Real Estate Pacific Plaza				88,193,115	4	0.86%
Century Theaters Inc Lessee				61,358,410	5	0.60%
Wasl Daly City Investors				54,000,000	6	0.53%
BRE Piper MF Skyline Heights				47,875,872	7	0.47%
Seton Medical Center				43,215,733	8	0.42%
Serramonte Corp Center LLC				40,806,675	10	0.40%
Subtotal	<u>\$ 2,408,936,467</u>		<u>13.83%</u>	<u>\$ 855,525,718</u>		<u>8.37%</u>

Total Assessed Valuation:

Fiscal Year 2024-2025 \$17,418,400,744
Fiscal Year 2015-2016 \$10,219,953,118

Source:

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

CITY OF DALY CITY
Principal Employers
Ten Year History

Employer	2024-2025			2015-2016		
	Number of Employees (2)	Rank	Percentage of Total City Employment	Number of Employees (2)	Rank	Percentage of Total City Employment
Seton Medical Center	1,147	1	6.0%	1,326	1	9.6%
Jefferson Elementary School District	678	2	3.5%	706	2	5.1%
City of Daly City	645	3	3.4%	560	3	4.1%
Jefferson Union High School District	571	4	3.0%	500	4	3.6%
Kaiser Permanente	487	5	2.5%			
Target Stores (2 locations)	379	6	2.0%	287	8	2.1%
St. Francis Convalescent Pavilion	311	7	1.6%	350	7	2.5%
In-N-Out Burger (2 locations)	274	8	1.4%			
Cow Palace	238	9	1.2%	400	6	2.9%
Macy's (Serramonte)	179	10	0.9%			
Genesys Telecommunications Laboratory				500	5	3.6%
Pacific Gas & Electric				278	9	2.0%
Macy's				265	10	1.9%
Subtotal	4,909		25.6%	5,172		37.5%
Total Daly City Employment	19,181	(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, 2025

<u>Description</u>	<u>Fund</u>	<u>Interest Rate</u>	<u>Original Principal</u>	<u>Balance June 30, 2025</u>	<u>Due FY 25/26</u>
<u>Lease Fire Apparatus Pumpers</u>	Motor Vehicles	2.67%	\$ 1,483,056	\$ 669,215	\$ 217,220
<u>Lease Fire Apparatus Pumpers 2022</u>	Motor Vehicles	3.81%	\$ 1,830,457	\$ 1,370,138	\$ 253,935
<u>Legal Debt Limit (3.75% of Total Assessed Valuation) as of June 30, 2025</u>					\$ 653,190,028
<u>Outstanding Debt Subject to Limit</u>					\$ -

CITY OF DALY CITY

MISCELLANEOUS STATISTICAL INFORMATION

As of June 30, 2025

City Type	General Law, founded March 22, 1911
Form of Government	Council - Manager Form
Population	102,155 as of January 1, 2025, per State Department of Finance
Land Area	7.66 Square Miles
Municipal Water System	11 Reservoirs with 23,512,000 Gallons Storage Capacity 5,590,00 Gallons Daily Average Distribution 199 Miles of Mains 23,237 Service Connections
Sanitary Sewer System	1 Treatment Plant 180 Miles of Mains 24,617 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)	\$17,146,603,029 as of June 30, 2025
Library and Recreation	4 Library Branches 40,453 Library Card Holders 12 Community Centers & Clubhouses 4 Gymnasiums 18 Parks 7 Tot Lots 10 Tennis Courts 200+ Acres of Parklands 1 Senior Center

Source: City of Daly City

City of Daly City
 Adjusted Summary of Calculations
 Gann Appropriation Limit for 2025-2026

Change in California Per Capita Personal Income	1.0644
Change in Population*	1.0007
Change Factor (1.0644 x 1.0007)	1.0651
1978-79 Base Year Appropriation Limit	\$ 16,955,771
Multiplied by Cumulative Change Factor (9.0391 x 1.0651)	<u>9.6279</u>
2024-2025 Appropriation Limit	<u>\$ 163,248,628</u>

Application of Gann Appropriation Limit
 To Fiscal Year 2025-2026

Total Gann Appropriation Limit	\$ 163,248,628
Estimated Proceeds of Taxes	<u>105,666,950</u>
Estimated Proceeds of Taxes Under Limit by	<u>\$ 57,581,678</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 2025-2026**

Change in California Per Capita Personal Income	1.0644
Change in Population*	1.0007
Change Factor (1.0644 x 1.0007)	1.0651
1978-79 Base Year Appropriation Limit	\$ 251,694
Multiplied by Cumulative Change Factor (9.0391 x 1.0651)	<u>9.6279</u>
2024-2025 Appropriation Limit	<u>\$ 2,423,287</u>

**Application of Gann Appropriation Limit
To Fiscal Year 2025-2026**

Total Gann Appropriation Limit	\$ 2,423,287
Estimated Proceeds of Taxes	<u>3,422,312</u>
Estimated Proceeds of Taxes Over Limit by	(999,025)
Amount to be used for Capital Expenditures	<u>999,025</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 obligation 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, privatepurpose 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.