



City of Daly City

Comprehensive Annual Operating and Capital Budget

For Fiscal Year 2024



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CITY OF DALY CITY

**CITY OF DALY CITY
ADOPTED
COMPREHENSIVE ANNUAL OPERATING
BUDGET
FISCAL YEAR 2024**



City Council

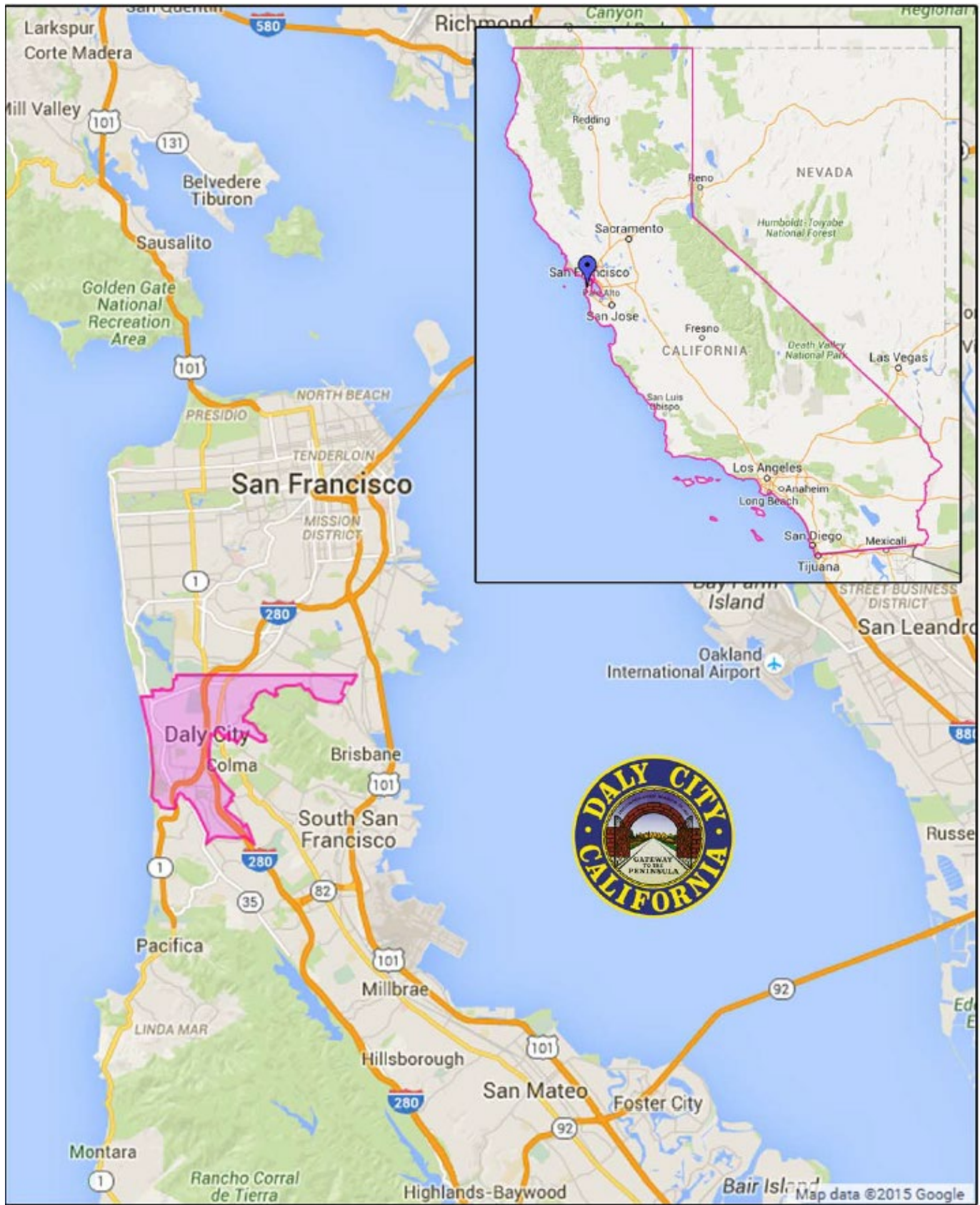
Raymond A. Buenaventura, Mayor
Juslyn C. Manalo, Vice Mayor
Glenn R. Sylvester
Pamela DiGiovanni
Dr. Rod Daus-Magbual

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



History of Daly City



Incorporated in 1911, Daly City is one of the largest of the 20 cities in San Mateo County, with a population of 101,471. 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.

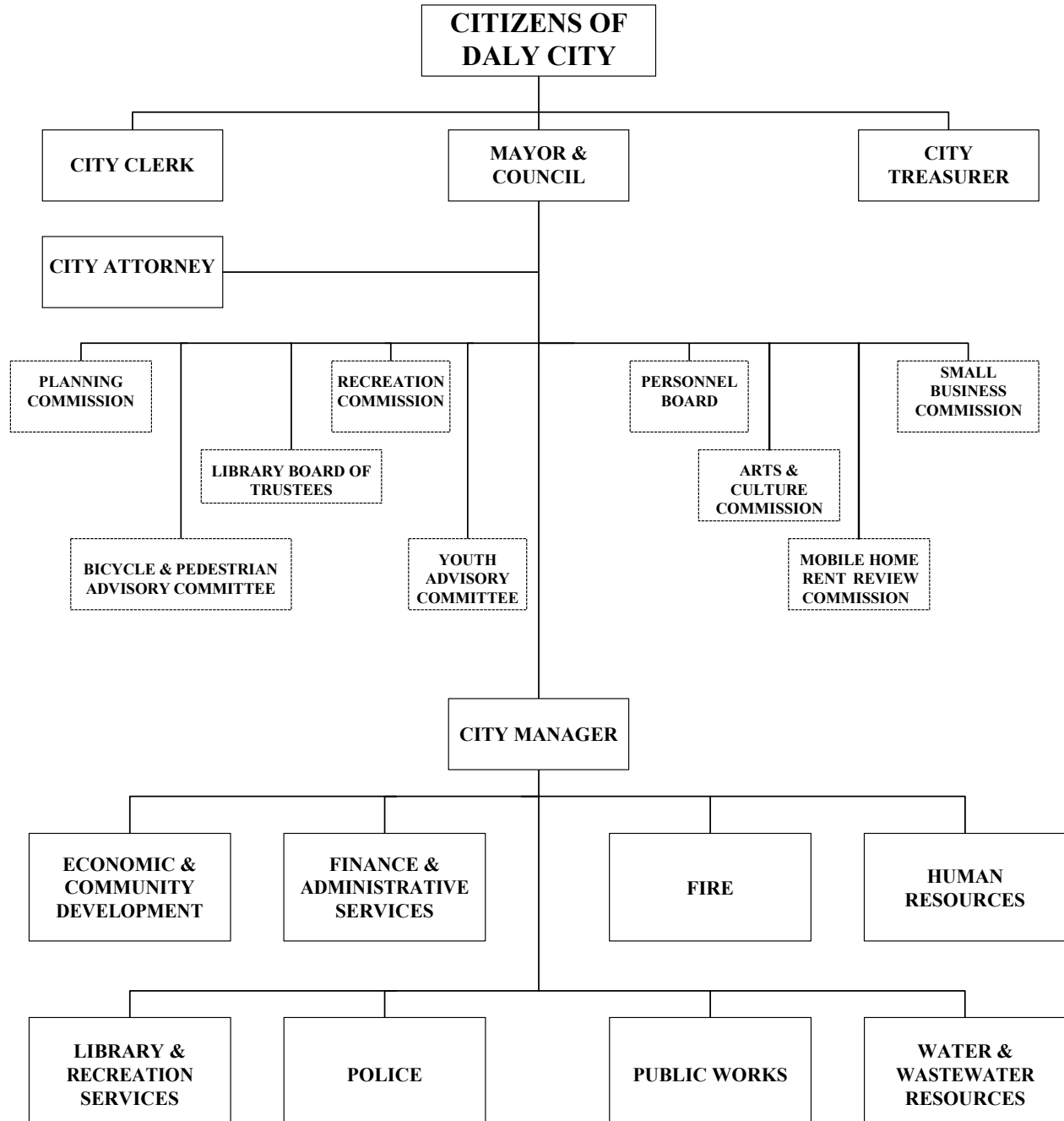
After World War II, Daly City again became a place to find a new home. In 1947, Henry Doelger, a local builder, broke ground for the Westlake Development. It was one of the first fully planned communities in the country – a “city within a city”. The development incorporated housing, shopping centers, 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 YEAR 2024



BUDGET OVERVIEW



CITY OF DALY CITY

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

September 1, 2023

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

On behalf of the City's Leadership Team, we are pleased to present to you the City of Daly City's Fiscal Year (FY) 2024 Comprehensive Annual Operating and Capital Budget.

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

The budget is presented in an annual format. The City had previously issued a biennial budget, but due to the ongoing economic uncertainties, the City chose to maintain an annual budget for FY 2024. The budget reflects current fiscal conditions which continue to present challenges while the City recovers from the impacts of the COVID-19 pandemic and looks to a possible recession.

While revenues are increasing modestly, operating costs are increasing as well. The City has a General Fund structural budget deficit of approximately \$6.2 million in the operating budget for FY 2024. The structural deficit is due to many factors including increasing salary and benefit expenditures to maintain a competitive workforce, rising healthcare costs, overtime due to staffing shortages, and escalating employer pension contributions due to changes in CalPERS actuarial assumptions. These factors, coupled with revenue concerns including the lack of a diversified revenue base, and an overreliance on property and sales tax, have contributed to the structural deficit. Furthermore, despite being one of the largest municipalities in San Mateo County, Daly City falls behind other neighboring cities in revenue 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 2024 one-year budget given the continuing economic uncertainties. For the next budget cycle, the City will review options for creating a more balanced budget. For FY 2024, the use of approximately \$6.2 million in General Fund reserves is relied upon to maintain operations at current service levels. The City will also closely monitor revenues and expenditures throughout FY 2024 to mitigate the current deficit.

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

BUDGET DEVELOPMENT

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

GUIDING PRINCIPLES

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

PRIORITIES

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

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

Government Operations

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

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

Leisure Services

- Provide a variety of opportunities for community participation in recreation, library, cultural and other structured, as well as passive, leisure time activities

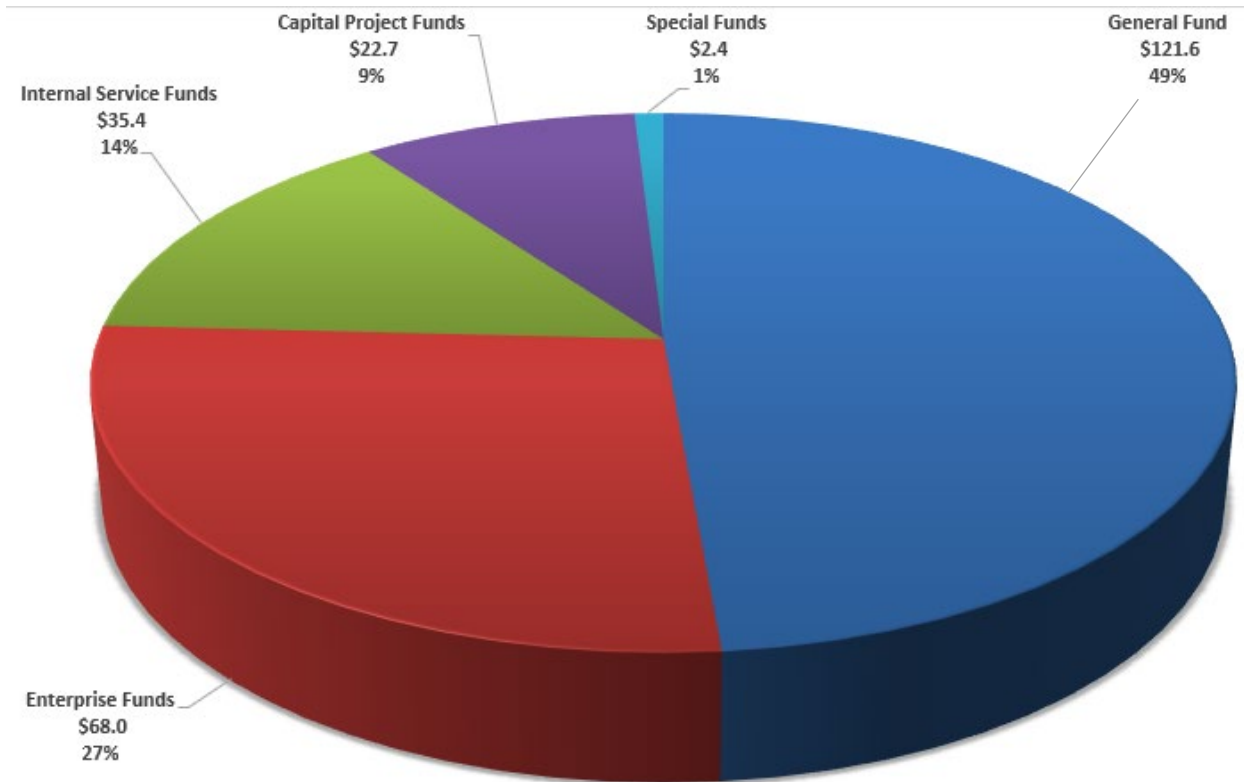
One of the many challenges moving forward is to find ways to continue to support these objectives with limited funding. Establishing concrete and achievable objectives serves to focus the City's efforts, promotes using the resources available in the most productive manner, and delivers meaningful results.

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BUDGET OVERVIEW

The citywide total operating and capital expenditure budget for FY 2024 is \$250.1 million. Daly City's budget is dominated by the General Fund, which accounts for the core operations of this full-service city. The FY 2024 General Fund expenditure budget accounts for \$121.6 million or 49% of the total City budget. The Water and Wastewater Enterprise funds accounts for \$68 million or 27% of the total City budget.

Fiscal Year 2024 Citywide Expenditures - \$250.1 million



Property tax and sales tax traditionally make up the majority of the revenues in the General Fund and represent 63% or \$72.7 million of the \$115.4 million budgeted in General Fund revenues for FY 2024. The City estimated approximately \$3 million in American Rescue Plan Act funds would be recognized in FY 2024. This one-time source of funding is included in the General Fund revenues and is not representative of increased ongoing revenues.

Due to the COVID-19 pandemic, increasing workforce expenses, and the lack of a diversified revenue base, the adopted budget includes the use of General Fund reserves of approximately \$6.2 million in FY 2024 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 \$46.3 million or 38.1% of budgeted expenditures in FY 2024, which is above the General Fund reserve target of 17%.

General Fund Summary

	Actuals 2022	Year-End Estimate 2023	Adopted Budget 2024
Revenues	117,557,113	117,785,553	115,376,535
Expenditures	(109,312,751)	(119,159,085)	(121,584,655)
Net	8,244,362	(1,373,532)	(6,208,120)
General Fund Reserve Transfer			6,208,120

General Fund Revenue Projections and Assumptions - Major Revenue Sources

Although Daly City is one of the largest communities in San Mateo County, with a population of 101,471, 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.

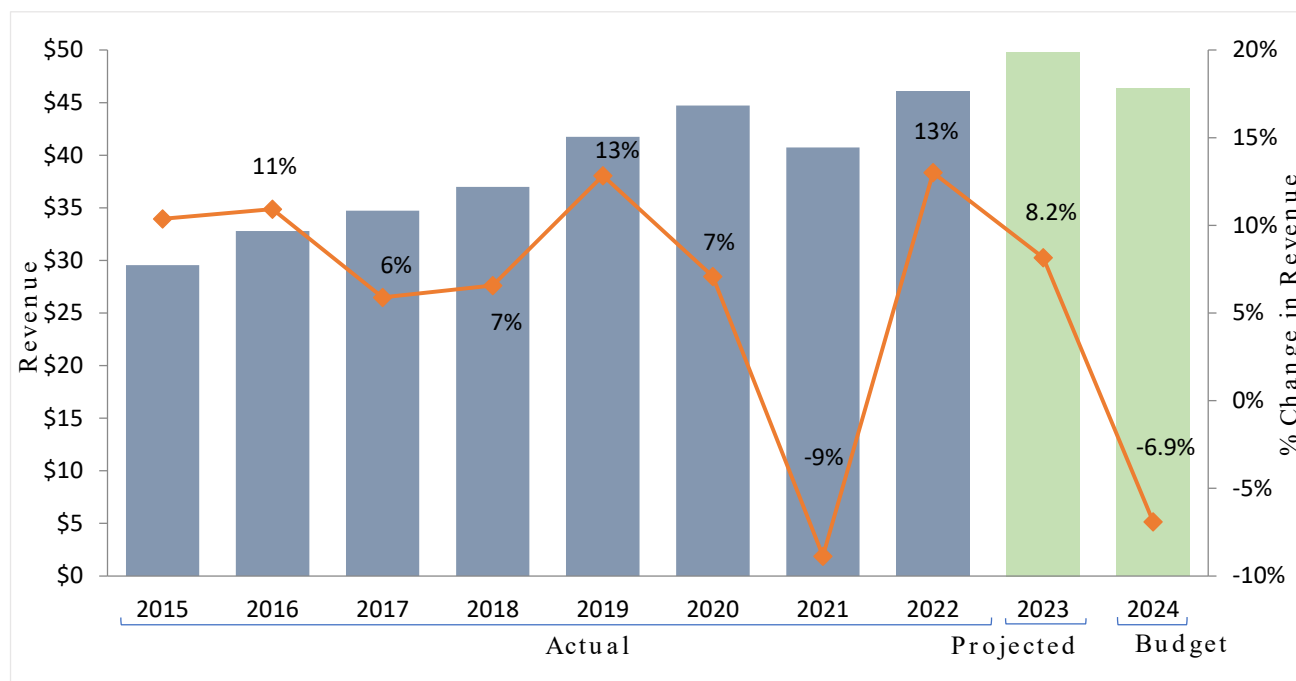
Property Tax

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.

The FY 2024 adopted budget for property tax is \$46.5 million, or 40% of the General Fund revenue budget. This is a decrease of \$3.4 million from the FY 2023 adopted budget, which is primarily due to an estimated shortfall in vehicle license fee (VLF) revenue not currently being included in the State's budgets. VLF revenue, also known as "property tax in-lieu of motor vehicle license fee" payments, are received as property tax revenue from the State of California to replace the

Motor Vehicle License Fee (MVLFF) that was repealed in 2004. The 13% increase in FY 2022 is attributed to a catch up of previous fiscal years VLF shortfalls revenues being received.

Total Property Tax FY 2015-2024 (in millions)



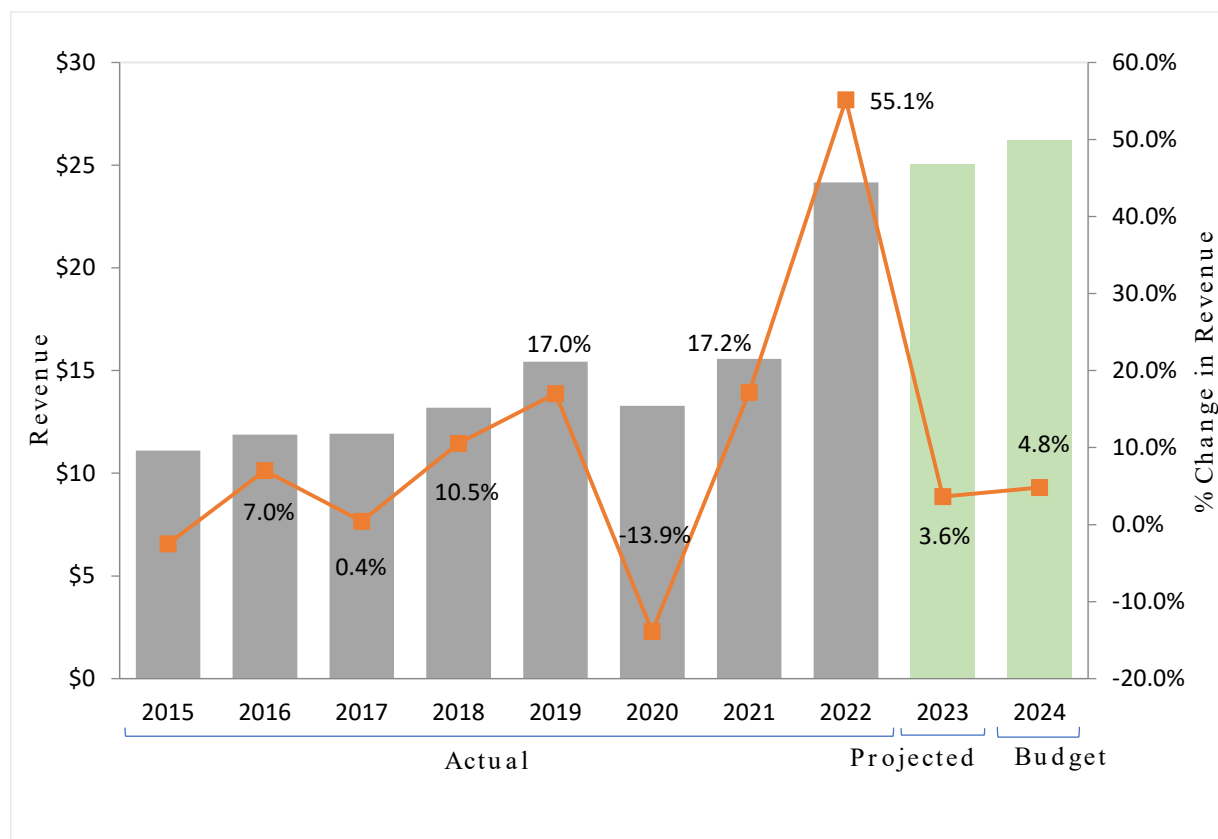
Sales Tax

Sales tax is the second largest revenue source in the General Fund. Sales tax revenue is collected at the point of sale, which applies to all retail sales of goods and services except those sales specifically exempted by law. The sales tax receipts are remitted to the California Department of Tax and Fee Administration, which is then allocated to the City on a monthly basis. Based on the most recent sales tax projections, general sales tax is expected to return and most likely exceed pre-pandemic levels in FY 2024.

The FY 2024 Adopted Budget for Sales Tax is \$26.2 million, or 23% of the General Fund revenue budget. This is an increase of \$110 thousand from the FY 2023 Adopted Budget. The estimated sales tax revenue for FY 2024 was provided by Avenu Insights & Analytics, the City's sales tax consultant. The increase is primarily due to anticipated consumer activity in FY 2023 which has resulted in a larger base and a minimally increased growth rate based on their possible forecasted recession in FY 2024.

In addition to the general sales tax, the adoption of Measure Q by the Daly City voters in November 2020 adds to the City's sales tax base. Measure Q – the Daly City Local Recovery and Relief Measure – adds a transaction and use tax of one-half cent to the total sales tax rate starting in April 2021. The total sales tax rate within the City of Daly City is now 9.875%. It is estimated that Measure Q will generate about \$9.3 million in sales tax revenue for FY 2024.

Total Sales Tax FY 2015-2024 (in millions)



The growth in sales tax receipts for the City is attributable to several economic factors, such as unemployment and consumer confidence, which have vastly improved since the beginning of the pandemic. In May 2020 during the initial months of the pandemic, the unemployment rate for Daly City rose to 17.2%. Since then, unemployment has gone below pre-pandemic levels with unemployment at 2.5% as of May 2023. Consumer confidence, which is a statistical measure of consumers' feelings about economic conditions and is used as an indicator of the overall state of the economy, dropped by 28% to 85.7 in April 2020. As the economy began to reopen, consumer confidence quickly rose to a high of 128.9 in June 2021, but has since decreased to 102.3 as of May 2023.

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 was unprecedented, sales tax has returned back to a moderate growth compared to what 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 2024 Adopted Budget for Charges and Fees is \$5.7 million, or 5% of the General Fund revenue budget. This is a decrease of approximately \$100,000 from FY 2023, which is primarily due to a slowdown in construction which has led to certain fees trending lower than previous years.

Business License

The FY 2024 Adopted Budget for Business License is \$5.8 million, or 5% of the General Fund revenue budget. This is a decrease of approximately \$30,000 from FY 2023. 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. Business License revenue growth is expected to return to pre-pandemic trends with FY 2024 seeing a projected 2% increase from FY 2023. Business License Tax is a fee paid to the city to conduct business in Daly City.

From Other Agencies

The FY 2024 Adopted Budget for From Other Agencies is \$3.6 million, or 3% of the General Fund revenue budget. This is primarily comprised of the anticipated use of \$3 million in one-time American Rescue Plan Act (ARPA) funds. ARPA was passed and signed into law on March 11, 2021. ARPA created the Coronavirus State and Local Fiscal Recovery Funds (SLFRF) program to deliver \$350 billion for state and local governments. The main objectives of this program are to support COVID-19 response efforts, replace revenue lost during the pandemic, support economic stabilization for households and businesses, and address systemic health and economic challenges that have contributed to the inequal impact of the pandemic on underserved and vulnerable populations. The City was allocated \$25.2 million in ARPA funds, which must be obligated by December 31, 2024. Of the \$25.2 million in ARPA funds received, an estimated \$14 million has already been recognized as revenue from various projects council approved.

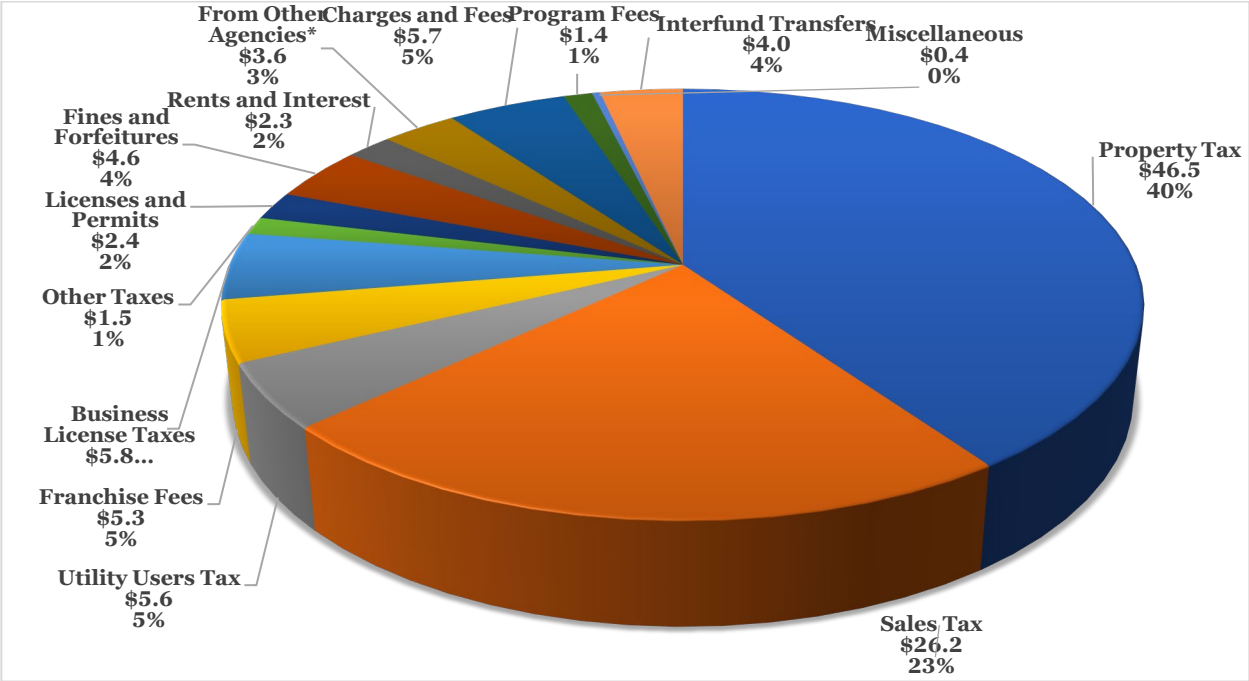
These funds have allowed the City to maintain current City service levels and add critical operational and capital expenditures in response to the negative impacts that the COVID-19 pandemic has had on Daly City communities and residents.

General Fund Sources and Uses

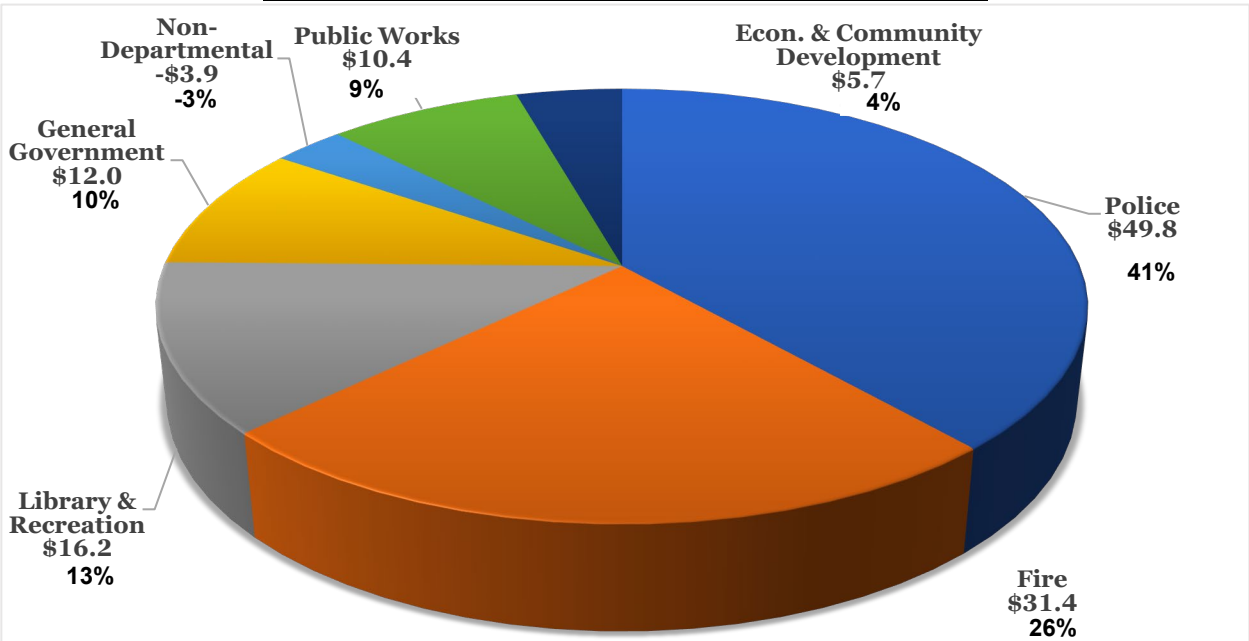
Revenue sources and expenditure categories for the General Fund appear below. It is important to note that 67% of the General Fund budget is allocated to public safety, police and fire, which is greater than property tax, at only 40%. This relationship is not atypical for California cities since the adoption of Proposition 13, which capped property tax rates at one percent of current valuation. It has been necessary to find other revenue sources to fund basic services like police and fire, since the traditional method of funding expenditure increases by adjusting the property tax rate is not available to California cities. Greater reliance is placed on local taxes and user fees, which can be controlled at a local level. As an example, Measure Q was passed in FY 2021, which is funding

several different programs in FY 2024, including the reinstatement of Fire Engine 95, Library and Recreation programs, the Pilot Restorative Justice Program, the Body Worn and Patrol Vehicle Camera Program, Automated License Plate Reader Program and the Community Wellness and Crisis Response Team Pilot Program.

FY 2024 General Fund Revenues - \$115.3 million



FY 2024 General Fund Expenditures - \$121.6 million



Note: General Government includes City Attorney, City Clerk, City Council, City Manager, City Treasurer, Finance, and Human Resources

Total Revenues per Capita

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

Total Revenues Per Capita	
Burlingame	\$3,964
Redwood City	\$3,798
South San Francisco	\$3,617
Foster City	\$3,071
San Carlos	\$2,879
San Mateo	\$2,826
Menlo Park	\$2,776
San Bruno	\$2,692
Daly City	\$1,757
Pacifica	\$1,623

Source: State Controller's Office, Cities Annual Report, FY 2021

- 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 2024 General Fund Budget Balancing Strategies

The City utilized several strategies while developing the budget to mitigate the FY 2024 Adopted Budget deficit. To begin, the City adopted an annual budget rather than a biennial budget to maintain financial flexibility. Also, Finance requested that departments minimize their operating expenditures for FY 2024. In addition, staff ensured that no new programs or positions were added. Finally, City staff used other funds, not from the General Fund balance, to pay for FY 2024 CIP contributions.

GENERAL FUND LONG-TERM FISCAL CHALLENGES

The COVID-19 pandemic, which began in March 2020, continues to create uncertainties for Daly City, including with its estimated revenues and expenditures and its long-term fiscal sustainability. As a result, the City decided to adopt a one-year budget for FY 2024. The one-year budget will allow the City to continue to make small changes to the expenditure side of the budget while waiting to see if a forecasted recession affects revenues. Although the FY 2024 General Fund budget is projected to use some of the General Fund reserves, outside funding from the Federal Government, including the American Rescue Plan Act funding, is also helping to balance the General Fund budget. However, the overall long-term challenges for the City, which existed prior

to the pandemic, continue and future budgets will need to address the following ongoing fiscal challenges.

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 increased the City's pension costs. The discount rate remained steady as of June 2022, but market returns were lower than expected and added to the City's unfunded liability 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 2024 for all funds.

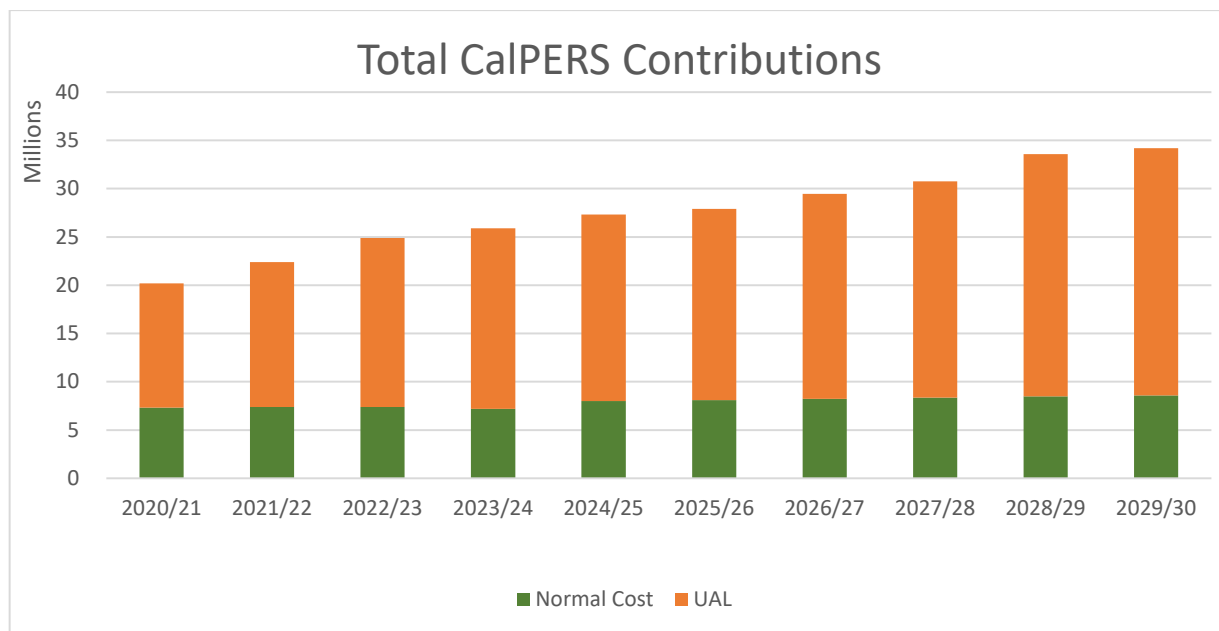
FY 2024		
	NC Rate	Employer Contributions
Miscellaneous	12.54%	\$3.463 million
Safety	18.64%	\$4.735 million
Total	\$8.198 million	

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 2024 for all funds.

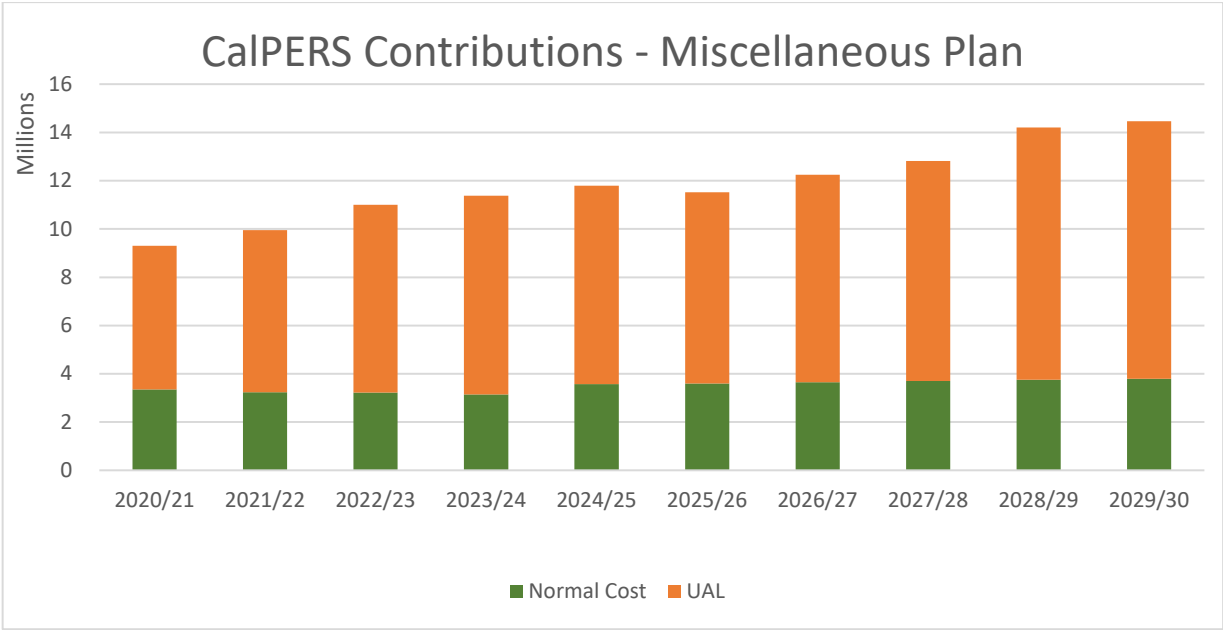
	FY 2024
UAL	Employer Contributions
Miscellaneous	\$6.61 million
Safety	\$9.53 million
Total	\$16.14 million

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

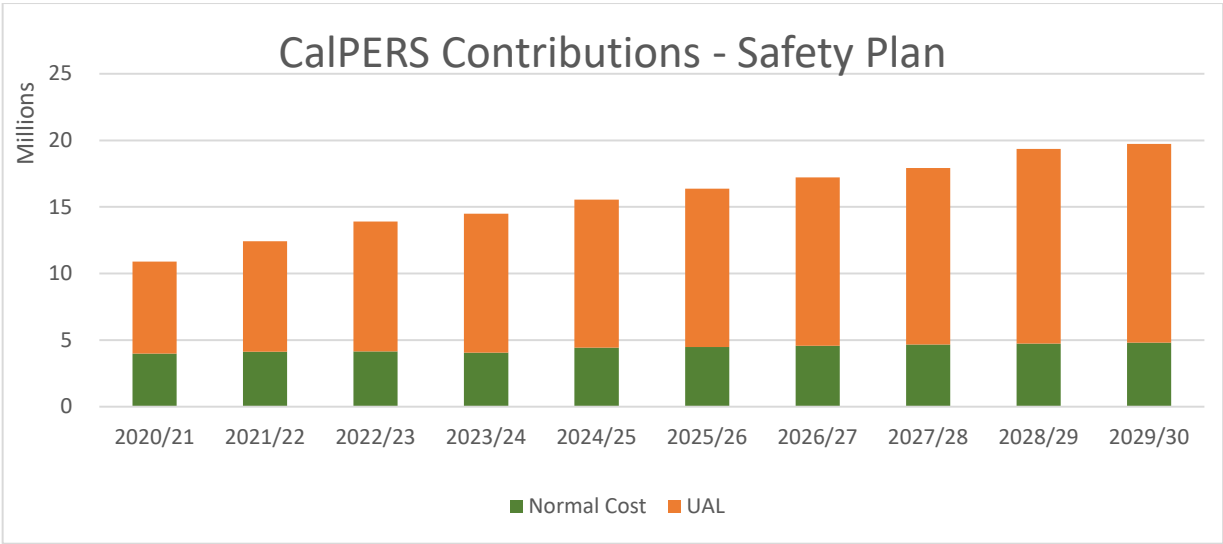
The following chart illustrates the historical and projected employer contributions for CalPERS Normal Cost and Unfunded Accrued Liability between FY 2021 to FY 2030. Total CalPERS contributions of all funds is projected to increase by \$8 million or 31.1% from \$25.38 million in FY 2024 to \$33.84 million in FY 2030.



The chart below shows the CalPERS contributions for the Miscellaneous Plan between FY 2021 and FY 2030. Total contribution for FY 2024 is \$11 million and the projected contribution for FY 2030 is \$14.46, representing a \$3 million or 27.1% increase.



The chart below shows the CalPERS contributions for the Safety Plan between FY 2021 and FY 2030. Total contribution for FY 2024 is \$14.5 million and the projected contribution for FY 2030 is \$19.73 million, representing a \$5.23 million or 36.1% increase.



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

Miscellaneous

Fiscal Year	Accrued Liability	Market Value of Assets	Unfunded Accrued Liability	Funded Ratio
2013	247,419,741	198,949,094	48,470,647	80.4%
2014	270,586,998	228,083,175	42,503,823	84.3%
2015	276,543,850	226,479,886	50,063,964	81.9%
2016	291,705,042	220,915,531	70,789,511	75.7%
2017	304,932,049	238,992,108	65,939,941	78.4%
2018	326,775,942	252,257,682	74,518,260	77.2%
2019	338,885,650	261,801,363	77,084,287	77.3%
2020	353,024,052	267,067,635	85,956,417	75.7%
2021	365,491,316	319,900,670	45,590,646	87.5%
2022	383,857,167	288,769,580	95,087,587	75.2%

Safety

Fiscal Year	Accrued Liability	Market Value of Assets	Unfunded Accrued Liability	Funded Ratio
2013	249,556,044	195,564,141	53,991,903	78.4%
2014	275,520,326	223,220,891	52,299,435	81.0%
2015	285,993,326	220,709,204	65,284,122	77.2%
2016	301,813,117	213,913,110	87,900,007	70.9%
2017	317,048,393	229,463,179	87,585,214	72.4%
2018	343,992,987	240,061,593	103,931,394	69.8%
2019	358,906,687	247,780,480	111,126,207	69.0%
2020	374,119,027	251,370,660	122,748,367	67.2%
2021	395,138,804	301,330,031	93,808,773	76.3%
2022	412,529,998	272,250,803	140,279,195	66.0%

Other Post-Employment Benefits (OPEB)

Retiree health benefits are provided on a pay-as-you-go basis. The City's General Fund retiree health benefits are projected to increase by 6.8% to \$2.7 million in FY 2024.

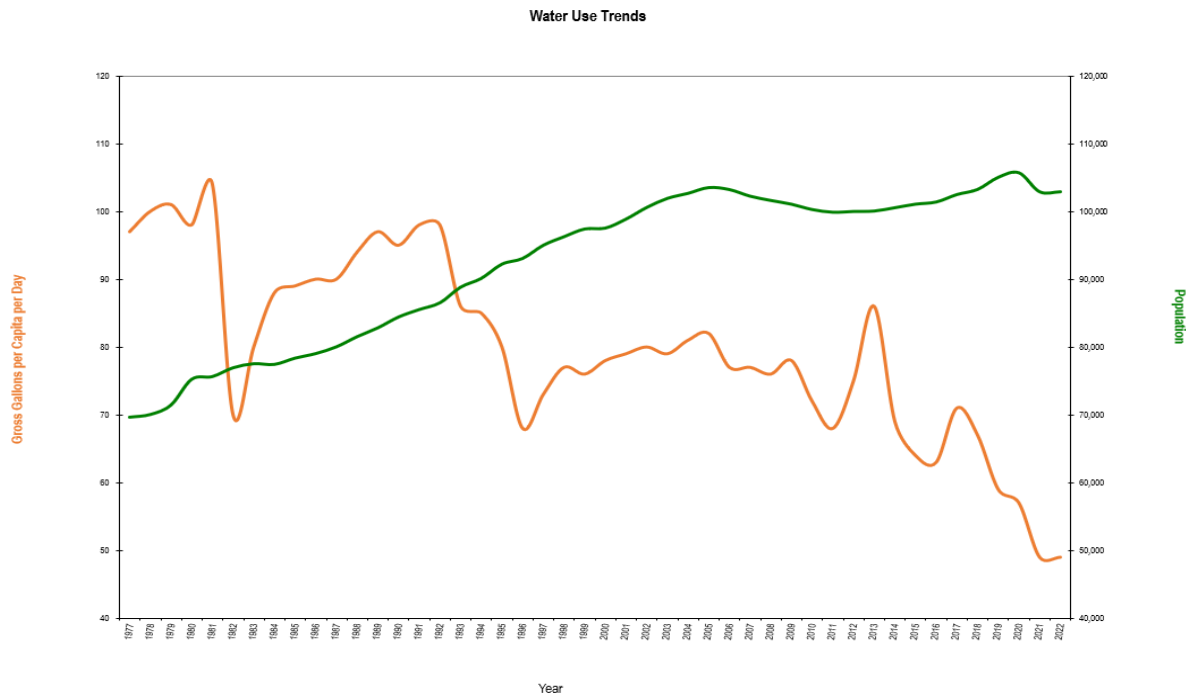
In May 2014, the City contracted with CalPERS California Employers' Retiree Benefits Trust (CERBT) to pre-fund Other Post-Employment Benefits (OPEB) liabilities. By joining the CERBT, investment return assumptions, known as discount rate assumptions, will be higher, making the ARC and unfunded liability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

Long-Term Capital Needs

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

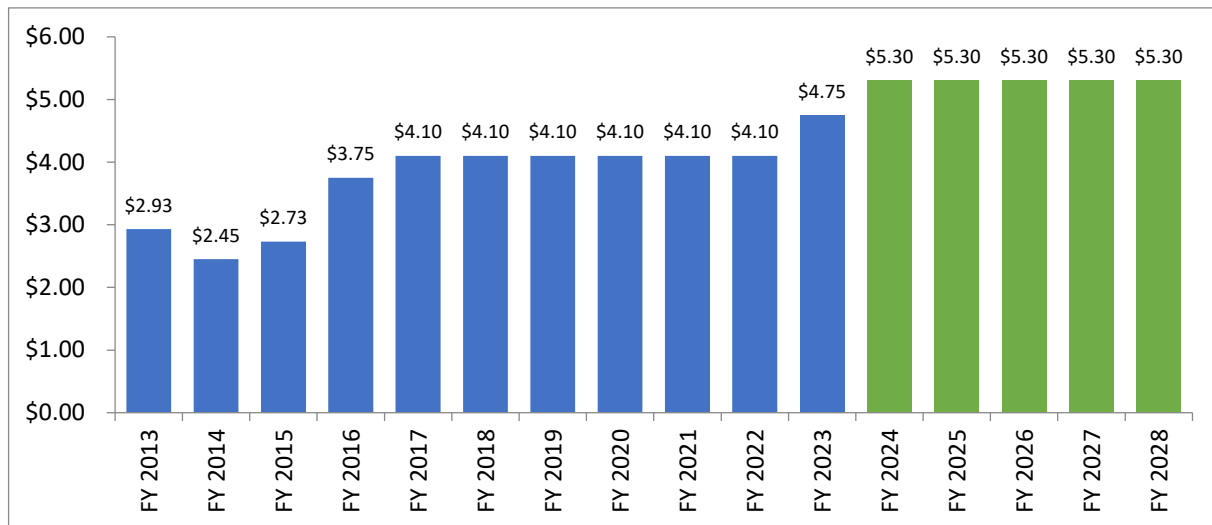
Water and Wastewater Utility Revenues

Both the Water and Sanitation Enterprise Funds rely on water usage, measured in units of one hundred cubic feet or 748 gallons, for the utility revenues. As a result, revenues for both water and wastewater are impacted by population and water usage. Per capita usage has remained low since the droughts of 2011, 2016, 2021, and 2022. It is expected to stay low with current drought issues. Consequently, residents continue to have among the lowest per capita water usage per day in California, despite increases in population.



Daly City purchases more than half of its drinking water from the San Francisco Public Utilities Commission (SFPUC) through the wholesale water delivery system. In response to \$4.4 billion in seismic reliability upgrades to the system, rates for purchased water have risen proportionally for the last several 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 anticipated increases in the cost for purchased water, a five-year revenue plan was adopted for the Water Utility in FY 2019 with a final 9.5% rate increase adopted for FY 2023. The 4% rate increases listed below for FY 2024 through FY 2028 are subject to approval by the City Council.

Water Sales – 5-Year Revenue Plan						
Fiscal Year	2022-23 Estimated	2023-24 Projected	2024-25 Projected	2025-26 Projected	2026-27 Projected	2027-28 Projected
Increase	9.5%	4%	4%	4%	4%	4%
Water Sales (in 000's)	\$28,772	\$29,591	\$30,775	\$32,006	\$33,286	\$34,618

Similarly, sewer rates have been impacted from reduced water consumption (winter monthly usage) and have not kept pace with operating costs and identified deferred capital improvement projects and maintenance needs. In FY 2021, the North San Mateo County Sanitation District adopted rate increases of 5%, 9%, and 9%. The 5% rate increases listed below for FY 2025 through FY 2028 are estimates subject to future approval by the City Council.

Sewer Service Charges – 5-Year Revenue Plan						
Fiscal Year	2022-23 Estimated	2023-24 Projected	2024-25 Projected	2025-26 Projected	2026-27 Projected	2027-28 Projected
Increase	9%	9%	5%	5%	5%	5%
Sewer Service Charges (in 000's)	\$25,560	\$27,860	\$29,260	\$30,720	\$32,250	\$33,862

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 2024 is \$26.8 million.

Proposed New Appropriations by Fund (in millions)	
Fund	FY 2024
General Capital	\$7,416
Transportation	\$8,999
Water	\$8,250
Sanitation	\$2,140
Total	\$26,805

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 multiple Fire Station improvements. In general, staff strives to extend the lifecycle/useful life of facilities and assets; thus, full-scale replacement is only recommended when replacement parts or equipment are unattainable.

The Mussel Rock Landfill has and will continue to put considerable strain on the General Fund. Solid Waste Franchise Fees from Republic Services, accounted for in the General Capital Funds, finance Mussel Rock projects. Mussel Rock projects over the next year will cost the City approximately \$2.9 million, and include gabion wall repair and replacement, waste mitigation/stabilization, regulatory compliance monitoring, and storm drain repairs.

Transportation Fund

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

Water Enterprise Fund

The capital projects in the Water Fund are divided into three categories: water supply/water quality, pipelines, and facility reliability. One of the major factors that impacts revenue available for capital projects is reduced water consumption by rate payers due to water conservation brought on by drought conditions that will extend into FY 2024. Water rate adjustments starting in FY 2019 and ending in FY 2023 will fully fund the Capital Program and meet the target level of reserves. The current water rate structure will fund 17 capital projects estimated at \$8.25 million over the next year. In FY 2023, a water rate study was conducted to forecast future rate adjustments.

Sanitation Enterprise Fund

The projects in the Sanitation Fund are divided into four categories: facility improvement, system reliability, storm water protection, and pipelines. Most of the projects in the Capital Program are centered on repairing and maintaining the aging wastewater treatment plant and infrastructure. Staff is in the process of updating the Collection System and Wastewater Treatment Plant Master Plans which will produce a long-term Capital Program for both systems. Also, a project that will have long-term cost implications is the Vista Grande Drainage Basin Improvement Project. This project is fully designed, and staff is in the final permitting and financing plan phases. The project is tentatively scheduled to go out to bid in FY 2024. The Sanitation Fund includes capital reserves that will fund a significant Capital Program of 11 projects estimated at \$2.14 million over the next year.

Significant Changes from the Prior CIP

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

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

Declining Capital Funds

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

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

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

Given the limited revenues available and other funding constraints, capital expenditures are deferred to later years in the capital plan. The completed Building and Facilities Assessment conducted by staff estimates \$17.5 million in immediate need with a total need of \$40 million by 2026. The ADA Self Evaluation and Transition Plan estimates \$5.6 million in building and facility upgrades and \$640 million in right-of-way facility upgrades. The Parks and Open Space Master Plan estimates \$21.3 million in short term needs with an additional \$35.2 million by 2030. The Pavement Management System report estimates \$45 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 upcoming Storm Drain Master Plan is anticipated to forecast capital storm drain needs ranging from several million to tens of millions of dollars.

Impact of Capital Projects on the Operating Budget

Insufficient funds available for Capital Projects over the past several years have resulted in projects being deferred. The resulting impact from delaying much needed capital projects is an increase in operating cost and emergency repair cost. It is less costly to repair/replace something at the end of its useful life, compared to paying many times more to repair/replace the item under emergency conditions. For example, less capital funding for pavement resurfacing means more operating costs to fix potholes and potentially more claims. In addition, not replacing something at the end of its useful life may also result in damage and substantial increased repair cost.

DEBT MANAGEMENT

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

expense and reflects a rational and fiscally sound approach to asset acquisition in a municipal government.

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

The City also issued certificates of participation to fund water system improvements in the Bayshore area of the City and used the State Water Resources Control Board Revolving Loan Program to finance a recycled water project in the Sanitation District Fund, both of which are being repaid through user charges. Both debt service payments and user charges have been budgeted.

In addition, the City was able to take advantage of a U.S. Housing and Urban Development loan program to effectively receive an advance on future Federal Block Grant monies to finance most of the construction costs of the Bayshore Community Center and Library. Debt service payments are budgeted in the Community Development Block Grant Fund.

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

Outstanding Debt at June 30, 2023					
Description	Issued	Final Maturity	Interest	Original Principal	Balance at June 30, 2023
<u>Bayshore Community Center</u> HUD Sec 108 Loan	6/30/2004	8/1/2022	5.41%	\$4,500,000	\$0
<u>Sanitation District Recycled Water Project</u> State Water Resources Revolving Fund	3/1/2004	12/1/2024	2.50%	\$4,450,128	\$556,791
<u>Fire Apparatus Pumpers</u> Lease 2020	12/18/2020	12/18/2027	2.67%	\$1,483,056	\$1,086,855
<u>Fire Apparatus Pumpers</u> Lease 2022	10/4/2022	1/15/2030	3.72%	\$1,830,457	\$1,830,457
<u>Water System Improvements</u> Revenue Refunding Bonds	10/16/2012	6/1/2024	2.00%	\$6,890,000	\$640,000
<u>Pension Obligation Bonds</u>	6/29/2004	6/1/2024	5.973% (taxable)	\$36,235,000	\$4,325,000

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,

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 80% of the General Fund budget related to workforce costs, 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 General Fund unassigned fund balance equal to 17% or two months of annual budgeted expenditures. Accomplishing the reserve target of 17% requires closely monitoring the balance between revenues and expenses on an ongoing basis. The General Fund reserve provides a buffer to the City in the event of unexpected reductions in revenues or increases in costs. If the City draws down the General Fund reserve, year-end budget surpluses will be used to replenish the reserve.

2. *Develop workforce management strategies.* The City is constantly exploring options to reduce operating costs. Many different opportunities to improve efficiency and cost effectiveness have been analyzed and several have been implemented at significant cost savings with improved efficiency, including the consolidation of Parks Maintenance in Public Works and the consolidation of Police Dispatch with the County of San Mateo. 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 \$9.2 million in additional sales tax revenue in FY 2024. The City also retained a consultant to conduct a cost allocation plan and fee study for improved cost recovery and is projected to realize an additional \$1 million in user fee revenue starting in FY 2023.

4. *Promote economic development.* Although the Daly City community was significantly impacted by the COVID-19 pandemic, the City has identified several economic development opportunities which will improve economic activity. These include economic development opportunities related to the disposition of former Redevelopment sites, implementation of commercial cannabis business licensing, and the provision of financial assistance to local small and minority-owned businesses. Additionally, the City is working collaboratively with the San Mateo County Economic Development Association (SAMCEDA) and the County of San Mateo on the development of a small business assistance center as well as regional strategies to incentivize community members to shop local. The City will continue to identify new opportunities for expanding and diversifying its economic base to ensure long-term fiscal sustainability.

5. *Pre-fund Pension and Other Post-Employment Benefits (OPEB).* In April 2017, the City Council authorized participation in the Section 115 Trust Program which allows the City to set

aside funds towards pension cost increases due to changes in CalPERS actuarial assumptions. The Section 115 Trust Program provides the City with an alternative to sending funds to CalPERS that will allow for greater control of the assets held in the trust and the risk tolerance level for the investment. Assets in the Trust Program can be transferred to CalPERS at the City's discretion, which could reduce large fluctuations in employer contributions to CalPERS.

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

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

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

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

In 2020, Public Works 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.

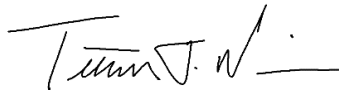
In 2020, Public Works completed the Pedestrian and Bicycle Master Plan. The plan is intended to create a roadmap for the next generation of pedestrian and bicycle improvement projects, particularly as the City experiences new development and as population continues to increase. The plan aims to expand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

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

ACKNOWLEDGMENT

The Office of the City Manager and the Department of Finance and Administrative Services acknowledge the leadership and dedication of the City Council, as well as the cooperation and assistance of City staff in addressing the financial and organizational challenges in the FY 2024 budget. Many individuals throughout the City organization contributed a high degree of commitment and technical skill in the production of this document. Through their combined efforts, the timely issuance of this report has been made possible, and their collective dedication is both recognized and sincerely appreciated.

Respectfully submitted,

A handwritten signature in black ink, appearing to read "Timothy J. Nevin".

Timothy J. Nevin
Director of Finance and Administrative Services

A handwritten signature in blue ink, appearing to read "Thomas J. Piccolotti".

Thomas J. Piccolotti
City Manager

THE BUDGET PURPOSE & PROCESS

BUDGET PURPOSE

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

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

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

BUDGET ORGANIZATION

The budget contains four major parts:

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

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

1. How do the programs in each department support the City-wide priorities as well as other established goals?
2. What objectives need to be met to consider this a success?
3. What performance metrics will be used to measure outcomes to determine success or identify opportunities for improvement?

- Capital Projects - are presented by fund. It includes the previous year's budget, one year of upcoming budgets, and covers the first five years of the City's ten-year plan. Individual project narratives for the ten-year plan are presented in a separate comprehensive Capital Projects Budget document.
- Technical/Statistical - presents ten-year historical data 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 to give direction on budget development to the City Manager and the departments. Departments then ensure that they have aligned their priorities and planned outcomes for the upcoming fiscal year with the City Council's priorities and objectives. Performance measurements are reviewed to be certain that they reflect the overall objectives and are measurements of outcomes.

BUDGET PREPARATION PROCESS

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

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

Finance prepares a final budget draft, along with updated revenue projections, to present to the City Council in a final budget study session in May. Copies of the final draft budget are made available to the public 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.

BUDGET AND OPERATING GUIDELINES

- Each department is responsible for preparing and monitoring its 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.

MID-YEAR BUDGET REVIEW

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

BUDGET BASIS

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

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City of Daly City
Operating and Capital Budget Calendar
Fiscal Year 2024

Date	Task	Responsible Party
FINANCIAL (BUDGET WORKSHEETS)		
November 2022	Financial Budget Preparation	Departments
December 31, 2022	Operating Budget Worksheets due to Finance (including budget reductions)	Departments
February 28, 2023	City Council Financial Forecast	Finance
January – May 2023	Finalize Proposed Operating Budget based on department requests and current MOU's	Finance/Departments
March 25, 2023	Budget Priority Setting Study Session with Council	Finance/City Manager/Council
April 17, 2023	Budget Priority Setting Study Session with Council	Finance/City Manager/Council
May 22, 2023	Budget Preview to City Council	Finance/City Manager
June 12, 2023	Budget Adoption	Finance/City Manager
June – July 2023	Adopted Operating Budget Document preparation by Finance	Finance
BUDGET NARRATIVES & PERFORMANCE MEASURES		
April-May 2023	Budget Narratives & Performance Measures submitted to Finance	Departments
June 2023	Review of Budget Narratives & Performance Measures by City Manager/Finance and return for revisions	Finance/City Manager
June - July 2023	Revised Budget Narratives & Performance Measures finalized	Departments
February-March 2024	Present Mid-Year Adjustments to City Council	Finance/City Manager

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, 2023

	Balance <u>July 1, 2022</u>	Estimated Revenues <u>2023</u>	Estimated Expenditures <u>2023</u>	<u>Other</u>	Estimated Balance <u>June 30, 2023</u>
Governmental Funds:					
OPERATING:					
General Fund	\$36,782,069	\$118,938,245	(121,514,500)		\$34,205,814
Housing Set-Aside	696,168.51	268,126	(730,484)		233,811
Housing Agency	5,101,755	3,588,452	(4,352,072)		4,338,135
Community Block Grant	-	2,483,531	(2,594,770)		(111,239)
Linda Vista Benefit Assessment	7,745	51,302	(27,366)		31,681
Traffic Safety	97,242	7,180	(35,152)		69,270
Traffic Enforcement	672,399	-	(475,000)		197,399
Grants	1,184,651	4,145,887	(4,635,193)		695,345
Redevelopment - J.S./Mission	(127,866)	-	-		(127,866)
Redevelopment Obligation Retirement	33,081	-	-		33,081
Redevelopment - Bayshore	(52,198)	40,000	(19,700)		(31,898)
CAPITAL:					
Transportation (Gas Tax)	9,120,964	35,252,179	(32,641,004)		11,732,139
AB1600	4,726,134	748,635	(4,576,346)		898,423
Measure A	7,299,072	2,450,727	(9,523,346)		226,453
Measure W	1,933,185	1,089,212	(2,832,249)		190,148
Capital Outlay	11,447,521	28,769,915	(27,192,682)		13,024,754
Major Facility Improvements	11,858,609	-	(7,175,262)	-	4,683,347
Total Governmental	90,780,531	197,833,392	(218,325,126)	-	70,288,797
Proprietary Funds					
ENTERPRISE:					
Water Utility	27,686,543	40,938,181	(38,419,925)	1,346,225	31,551,024
Civic Center	1,724,836	1,024,255	(1,048,983)	12,736,991	14,437,099
Transfer Station	1,545,317	114,580	(114,580)	-	1,545,317
Sanitation District	24,607,090	50,130,013	(51,438,904)	2,324,964	25,623,163
Total Enterprise	55,563,786	92,207,029	(91,022,392)	16,408,180	73,156,603
INTERNAL SERVICE:					
Pension Bonds	5,748,527	4,441,420	(3,979,760)	3,925,000	10,135,187
Motor Vehicles	6,146,229	6,775,141	(8,894,966)	1,121,969	5,148,373
Central Services	106,733	293,372	(322,908)	-	77,197
PBX - Telephones	354,680	319,618	(235,466)	31,146	469,977
Building Maintenance	3,049,806	5,932,301	(6,434,549)	7,073	2,554,630
Information Services	4,982,473	4,104,839	(4,682,188)	244,803	4,649,926
Self Insurance	7,126,384	9,100,385	(8,606,546)		7,620,222
Total Internal Service	27,514,831	30,967,075	(33,156,383)	5,329,990	30,655,512
COMBINED TOTAL	173,859,147	321,007,496	(342,503,901)	\$21,738,170	\$174,100,912

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

	Estimated Balance <u>June 30, 2023</u>	Projected Revenues <u>2024</u>	Adopted Budget <u>2024</u>	<u>Other</u>	Projected <u>June 30, 2024</u>
Governmental Funds:					
OPERATING:					
General Fund	\$34,205,814	115,390,035	(122,876,401)		\$26,719,449
Housing Set-Aside	233,811	252,126	(280,000)		\$205,937
Housing Agency	4,338,135	75,000	(50,500)		4,362,635
Community Block Grant	(111,239)	-	-		(111,239)
Linda Vista Benefit Assessment	31,681	47,380	(27,366)		51,695
Traffic Safety	69,270	16,632	(33,543)		52,359
Traffic Enforcement	197,399	1,000	(500,000)		(301,601)
Grants	695,345	225,352	(182,601)		738,096
Redevelopment - J.S./Mission	(127,866)	-	-		(127,866)
Redevelopment Obligation Retirement	33,081	-	-		33,081
Redevelopment - Bayshore	(31,898)	40,800	(17,800)		(8,898)
CAPITAL:					-
Transportation (Gas Tax)	11,732,139	18,285,668	(15,286,675)		14,731,132
AB1600	898,423	566,723	-		1,465,146
Measure A	226,453	2,713,954	(1,723,600)		1,216,807
Measure W	190,148	1,202,869	(1,302,600)		90,417
Capital Outlay	13,024,754	13,892,527	(7,416,052)		19,501,229
Major Facility Improvements	4,683,347	-	(4,484,000)	-	199,347
Total Governmental	<u>70,288,797</u>	<u>152,710,067</u>	<u>(154,181,138)</u>	<u>-</u>	<u>68,817,726</u>
Proprietary Funds					
ENTERPRISE:					
Water Utility	31,551,024	37,608,011	(31,096,423)	-	38,062,612
Civic Center	14,437,099	1,064,083	(1,074,377)	190,964	14,617,769
Transfer Station	1,545,317	120,309	(120,309)	-	1,545,317
Sanitation District	25,623,163	35,051,125	(35,736,054)	2,900,000	27,838,235
Total Enterprise	<u>73,156,603</u>	<u>73,843,528</u>	<u>(68,027,163)</u>	<u>3,090,964</u>	<u>82,063,933</u>
INTERNAL SERVICE:					
Pension Bonds	10,135,187	4,610,002	(4,586,122)		10,159,067
Motor Vehicles	5,148,373	7,237,863	(9,368,715)	-	3,017,522
Central Services	77,197	271,585	(267,403)		81,379
PBX - Telephones	469,977	318,772	(233,979)		554,769
Building Maintenance	2,554,630	6,200,930	(6,671,506)	-	2,084,054
Information Services	4,649,926	4,014,432	(4,913,124)	-	3,751,234
Self Insurance	7,620,222	9,517,929	(9,330,927)	-	7,807,224
Total Internal Service	<u>30,655,512</u>	<u>32,171,512</u>	<u>(35,371,776)</u>	<u>-</u>	<u>27,455,249</u>
COMBINED TOTAL	<u>\$174,100,912</u>	<u>258,725,107</u>	<u>(\$257,580,077)</u>	<u>\$3,090,964</u>	<u>\$178,336,907</u>

CITY OF DALY CITY
COMPARISON OF EXPENDITURE BUDGETS

	ACTUAL	ACTUAL	BUDGET	RECOMMENDED
GENERAL FUND	<u>2021</u>	<u>2022</u>	<u>2023</u>	<u>2024</u>
City Attorney				
City Attorney	1,195,833	1,347,794	1,430,282	1,533,408
Measure Q - City Attorney	-	-	500,000	500,000
Total City Attorney	1,195,833	1,347,794	1,930,282	2,033,408
City Clerk	759,885	630,349	821,007	748,505
City Council	300,606	285,956	359,467	454,326
City Manager				
City Manager Administration	1,835,883	1,902,998	2,364,879	2,742,282
Community Sustainability	25,925	34,626	81,442	111,277
Community Service Center	192,284	329,715	206,838	33,875
Total City Manager	2,054,092	2,267,339	2,653,159	2,887,434
City Treasurer	49,592	46,890	57,731	68,824
Economic & Community Development				
Administration	588,427	1,582,569	724,125	903,819
C&D Support Services	-	-	-	80,000
Planning & Zoning	1,040,986	1,060,476	1,649,176	1,424,047
Building	1,615,644	2,020,471	2,443,033	2,380,412
Code Enforcement	722,555	712,096	650,658	878,444
RDA Successor Agency	3,541	3,647	3,750	3,803
Total Economic & Community Devel	3,971,153	5,379,260	5,470,742	5,670,525
Finance-Admin/Accounting	3,010,829	3,324,181	3,975,141	4,114,306
Fire				
Fire Services	25,084,026	26,448,542	26,568,841	28,177,032
Measure Q- Fire	-	2,632,226	2,722,811	3,254,903
Total Fire	25,084,026	29,080,768	29,291,651	31,431,934
Human Resources	1,097,419	1,385,560	1,523,827	1,736,200
Library & Recreation				
Administration	1,440,802	1,593,880	2,131,359	2,337,566
Library	3,660,220	4,113,818	4,492,359	4,750,063
Measure Q - Library	-	172,040	387,219	456,424
Recreation	5,024,366	6,751,514	6,652,157	7,822,728
Measure Q - Recreation	-	495,423	668,231	730,845
Total Library & Recreation	10,125,388	13,126,675	14,331,326	16,097,627
Police				
Police Services	38,119,744	39,715,457	46,900,453	49,036,293
Citizens' Option for Public Safety	-	309,154	-	-
Measure Q - Police	23,450	170,405	387,533	754,299
Total Police	38,143,193	40,195,016	47,287,986	49,790,592

CITY OF DALY CITY
COMPARISON OF EXPENDITURE BUDGETS

	ACTUAL <u>2021</u>	ACTUAL <u>2022</u>	BUDGET <u>2023</u>	RECOMMENDED <u>2024</u>
Public Works				
Administration	462,393	430,674	628,904	929,275
Engineering	2,328,084	2,609,194	2,897,275	3,480,462
Parks Maintenance	<u>2,901,202</u>	<u>2,978,503</u>	<u>3,546,315</u>	<u>3,827,858</u>
Total Public Works	5,691,679	6,018,371	7,072,494	8,237,595
Nondepartmental*	8,954,106	4,630,170	3,983,109	(3,848,473)
Supplemental Interfund Transfer	<u>3,337,728</u>	<u>1,594,422</u>	<u>1,514,411</u>	<u>2,161,851</u>
Total Non-Departmental	12,291,834	6,224,592	5,497,520	(1,686,621)
TOTAL GENERAL FUND	<u>103,775,530</u>	<u>109,312,751</u>	<u>120,272,332</u>	<u>121,584,655</u>
*Includes budgeted salary savings				
SPECIAL REVENUE				
Housing Agency				
Housing Finance Agency	37,407	4,035,401	4,352,072	50,500
20% Housing Set Aside	<u>221,217</u>	<u>173,647</u>	<u>730,484</u>	<u>280,000</u>
Total Housing Agency	258,624	4,209,047	5,082,556	330,500
Community Block Grant:	1,253,321	1,642,669	2,594,770	-
Linda Vista Benefit Assessment	26,353	19,295	27,366	27,366
Traffic Safety	29,064	8,825	35,152	33,543
Traffic Enforcement	278,522	-	475,000	500,000
Grants	1,261,216	1,360,224	4,635,193	182,601
Special Deposits	2,206	120	6,500	6,500
City Loan Repayment	3,164,013	1,187,765	1,235,668	1,285,246
Redevelopment - J.S./Mission	-	-	-	-
Redevelopment - Bayshore	<u>16,365</u>	<u>8,984</u>	<u>19,700</u>	<u>17,800</u>
TOTAL SPECIAL REVENUE	<u>\$6,289,684</u>	<u>\$8,436,929</u>	<u>\$14,111,904</u>	<u>\$2,383,556</u>
CAPITAL PROJECTS				
Transportation (Gas Tax)	10,888,319	12,868,906	32,641,004	15,286,675
Measure A	-	265,739	9,523,346	1,723,600
Measure W	-	16,747	2,832,249	1,302,600
AB1600	1,614,971	443,084	4,576,346	-
Capital Outlay	3,117,316	3,750,550	27,192,682	7,416,052
Major Facility Improvements	<u>-</u>	<u>251,736</u>	<u>7,175,262</u>	<u>4,484,000</u>
TOTAL CAPITAL PROJECTS	<u>\$ 15,620,606</u>	<u>\$ 17,596,763</u>	<u>\$ 83,940,889</u>	<u>\$ 30,212,927</u>

CITY OF DALY CITY
COMPARISON OF EXPENDITURE BUDGETS

	ACTUAL <u>2021</u>	ACTUAL <u>2022</u>	BUDGET <u>2023</u>	RECOMMENDED <u>2024</u>
ENTERPRISE				
Water Utility	19,402,739	17,874,701	38,419,925	31,096,423
Civic Center	920,340	976,484	1,048,983	1,074,377
Transfer Station	110,194	114,580	114,580	120,309
Sanitation District	<u>29,565,428</u>	<u>22,189,104</u>	<u>51,438,904</u>	<u>35,736,054</u>
TOTAL ENTERPRISE	<u>\$49,998,701</u>	<u>41,154,869</u>	<u>91,022,392</u>	<u>68,027,163</u>
INTERNAL SERVICE FUNDS				
Pension Bonds	877,519	681,326	3,979,760	4,586,122
Motor Vehicles	4,141,837	5,059,566	8,894,966	9,368,715
Central Services	214,826	230,390	322,908	267,403
PBX - Telephones	225,996	234,355	235,466	233,979
Building Maintenance	4,727,760	5,049,156	6,434,549	6,671,506
Information Services	3,185,470	3,650,214	4,682,188	4,913,124
Retiree Health	-	-	-	-
Self Insurance	<u>6,085,202</u>	<u>6,994,951</u>	<u>8,606,546</u>	<u>9,330,927</u>
TOTAL INTERNAL SERVICE	<u>\$19,458,611</u>	<u>\$21,899,958</u>	<u>\$33,156,383</u>	<u>\$35,371,776</u>
COMBINED EXPENDITURE TOTAL	<u>\$195,143,132</u>	<u>\$198,401,270</u>	<u>\$342,503,901</u>	<u>\$257,580,077</u>

CITY OF DALY CITY
COMPARISON OF REVENUE BUDGETS

	ACTUAL <u>2021</u>	ACTUAL <u>2022</u>	ACTUAL <u>2023</u>	BUDGET <u>2024</u>
GENERAL FUND				
Property Tax				
Property Tax	33,931,543	34,653,593	35,000,082	36,863,797
Vehicle License Fee	<u>6,900,679</u>	<u>11,481,768</u>	<u>14,899,499</u>	<u>9,600,000</u>
Total Property Tax	40,832,222	46,135,361	49,899,581	46,463,797
Sales Tax				
General Sales Tax	13,859,355	15,837,169	16,963,343	16,964,600
Measure Q	<u>1,711,495</u>	<u>8,320,000</u>	<u>9,161,000</u>	<u>9,270,000</u>
Total Sales Tax	15,570,850	24,157,170	26,124,343	26,234,600
Utility Users Tax	5,912,944	6,008,575	5,554,669	5,577,431
Franchise Fees	4,255,982	4,909,174	4,654,365	5,268,569
Business License Taxes	5,947,105	5,710,744	5,846,044	5,817,692
Other Taxes	782,275	1,352,043	1,212,824	1,521,563
Licenses and Permits	2,981,238	3,015,932	2,866,349	2,437,684
Fines and Forfeitures	2,637,092	2,263,332	2,359,876	4,643,022
Rents and Interest	603,070	(1,525,067)	2,159,598	2,251,859
From Other Agencies**	2,913,073	10,636,369	6,562,073	3,642,779
Charges and Fees	5,477,639	5,724,417	5,850,359	5,732,227
Program Fees	158,723	921,753	944,698	1,400,975
Miscellaneous	1,720,854	3,351,321	677,236	383,811
Interfund Transfers	<u>6,265,738</u>	<u>4,895,990</u>	<u>4,209,930</u>	<u>4,000,528</u>
TOTAL GENERAL FUND	<u>96,058,806</u>	<u>117,557,113</u>	<u>118,921,945</u>	<u>115,376,535</u>
SPECIAL REVENUE				
Housing Agency				
Housing Finance Authority	73,713	168,366	3,588,452	75,000
20% Housing Set Aside	<u>231,811</u>	<u>4,235,256</u>	<u>268,126</u>	<u>252,126</u>
Total Housing Agency	305,525	4,403,622	3,856,578	327,126
Community Block Grant:	1,253,321	1,642,669	2,483,531	-
Linda Vista Benefit Assessment	42,703	29,134	51,302	47,380
Traffic Safety	7,903	27,252	7,180	16,632
Traffic Enforcement	403,432	65,806	-	1,000
Grants	1,418,788	1,848,347	4,145,887	225,352
Special Deposits	75	12,699	16,300	13,500
City Loan Repayment	-	-	-	-
Redevelopment - J.S./Mission	-	-	-	-
Redevelopment - Bayshore	<u>39,900</u>	<u>7,500</u>	<u>40,000</u>	<u>40,800</u>
TOTAL SPECIAL REVENUE	<u>3,471,647</u>	<u>8,037,029</u>	<u>10,600,779</u>	<u>671,790</u>

**Includes one time ARPA revenue

CITY OF DALY CITY
COMPARISON OF REVENUE BUDGETS

	ACTUAL <u>2021</u>	ACTUAL <u>2022</u>	ACTUAL <u>2023</u>	BUDGET <u>2024</u>
CAPITAL PROJECTS				
Transportation (Gas Tax)	16,389,654	9,213,836	35,252,179	18,285,668
Measure A	-	7,426,405	2,450,727	2,713,954
Measure W	-	1,921,860	1,089,212	1,202,869
AB1600	1,293,181	757,038	748,635	566,723
Capital Outlay	6,396,381	2,688,231	28,769,915	13,892,527
Major Facility Improvements	-	(329,732)	-	-
TOTAL CAPITAL PROJECTS	<u>\$ 24,079,216</u>	<u>\$ 21,677,639</u>	<u>\$ 68,310,668</u>	<u>\$ 36,661,741</u>
 ENTERPRISE				
Water Utility	24,002,934	26,160,776	40,938,181	37,608,011
Civic Center	921,368	1,363,586	1,024,255	1,064,083
Transfer Station	108,390	114,580	114,580	120,309
Sanitation District	27,570,796	28,789,466	50,130,013	35,051,125
TOTAL ENTERPRISE	<u>\$52,603,488</u>	<u>56,428,409</u>	<u>\$92,207,029</u>	<u>73,843,528</u>
 INTERNAL SERVICE FUNDS				
Pension Bonds	4,368,803	4,759,037	4,441,420	4,610,002
Motor Vehicles	4,906,805	5,165,170	6,775,141	7,237,863
Central Services	289,514	292,677	293,372	271,585
PBX - Telephones	281,795	270,016	319,618	318,772
Building Maintenance	5,344,526	5,350,724	5,932,301	6,200,930
Information Services	3,245,844	3,222,048	4,104,839	4,014,432
Retiree Health	-	-	-	-
Self Insurance	7,070,767	7,118,660	9,100,385	9,517,929
TOTAL INTERNAL SERVICE	<u>25,508,055</u>	<u>26,178,331</u>	<u>\$30,967,075</u>	<u>32,171,512</u>
 COMBINED REVENUE TOTAL	<u>\$201,721,212</u>	<u>\$229,878,520</u>	<u>\$321,007,496</u>	<u>258,725,107</u>

CITY OF DALY CITY

FULL-TIME EMPLOYEE

DEPARTMENT / DIVISION	FY 2021	FY 2022	FY 2023	FY 2024
CITY COUNCIL	5.00	5.00	5.00	5.00
CITY ATTORNEY	5.00	5.00	5.00	5.00
CITY CLERK	4.00	4.00	4.00	4.00
CITY TREASURER	0.15	0.15	0.15	0.15
CITY MANAGER	6.00	6.00	6.00	6.00
ECONOMIC & COMMUNITY DEVELOPMENT				
Administration	2.30	2.30	2.55	2.75
Building	9.10	9.10	9.10	9.10
Code Enforcement	4.10	4.10	4.10	4.10
Planning	4.25	4.25	4.25	4.25
Housing Agency	0.65	0.83	0.63	0.67
Block Grant	0.85	0.55	0.66	0.69
Block Grant - CV	0.45	0.30	0.10	0.16
Residential Rehab	1.00	0.90	1.00	0.91
Home Program	0.30	0.67	0.61	0.37
	23.00	23.00	23.00	23.00
FINANCE & ADMINISTRATIVE SERVICES				
Administration	14.45	14.45	15.45	15.45
Information Services	9.40	9.40	8.40	8.40
Utility Billing	8.00	8.00	8.00	8.00
	31.85	31.85	31.85	31.85
FIRE				
Fire Services	68.00	66.00	66.00	66.00
Measure Q Fire	-	-	9.00	9.00
	68.00	66.00	75.00	75.00
HUMAN RESOURCES				
Human Resources	3.80	4.65	4.65	4.65
Workers' Comp Claims	1.20	1.35	1.35	1.35
	5.00	6.00	6.00	6.00
LIBRARY & RECREATION SERVICES				
Measure Q Library	-	-	3.00	3.00
Measure Q Recreation	-	-	4.00	4.00
Administration	4.85	5.00	5.00	6.25
Library	16.75	16.75	16.75	16.75
Recreation	12.40	12.25	12.25	11.00
	34.00	34.00	41.00	41.00

CITY OF DALY CITY

FULL-TIME EMPLOYEE

DEPARTMENT / DIVISION	FY 2021	FY 2022	FY 2023	FY 2024
POLICE				
Police Services	138.00	140.00	140.00	140.00
Citizens Option For Public Safety	1.00	1.00	1.00	1.00
	<u>139.00</u>	<u>141.00</u>	<u>141.00</u>	<u>141.00</u>
PUBLIC WORKS				
Administration	1.82	1.82	2.82	2.82
General Fund Engineering	5.00	11.46	11.46	11.46
Capital Fund Engineering	6.46	-	-	-
Transportation Fund Streets	13.35	13.35	13.35	13.35
Transportation Fund Traffic Signal & Street Lighting	2.25	2.25	2.25	2.25
Parks Maintenance	11.30	11.30	11.30	11.30
Building Maintenance*	23.41	23.41	23.41	23.41
Motor Vehicles	6.41	6.41	6.41	6.41
	<u>70.00</u>	<u>70.00</u>	<u>71.00</u>	<u>71.00</u>
WATER & WASTEWATER RESOURCES				
Administration	9.00	11.00	11.00	11.00
Water Operations	5.00	5.00	5.00	5.00
Wastewater Operations	13.00	14.00	14.00	14.00
Plant & Equipment Maintenance	18.00	18.00	18.00	18.00
Laboratory	3.00	3.00	3.00	3.00
Distribution System	14.00	14.00	14.00	14.00
Collection System	11.00	11.00	11.00	11.00
	<u>73.00</u>	<u>76.00</u>	<u>76.00</u>	<u>76.00</u>
GRAND TOTAL	<u>464.00</u>	<u>468.00</u>	<u>485.00</u>	<u>485.00</u>

*Includes two Frozen Custodian Positions

CITY OF DALY CITY

HOURLY FULL TIME EQUIVALENT**

DEPARTMENT / DIVISION	FY 2024
CITY MANAGER	0.17
ECONOMIC & COMMUNITY DEVELOPMENT	
Building	0.36
	<u>0.36</u>
FINANCE & ADMINISTRATIVE SERVICES	
Administration	2.19
Utility Billing	1.11
Central Services	1.08
	<u>4.38</u>
FIRE	
Fire Services	2.38
	<u>2.38</u>
HUMAN RESOURCES	
Human Resources	0.25
	<u>0.25</u>
LIBRARY & RECREATION SERVICES	
Measure Q Library	0.81
Measure Q Recreation	1.39
Administration	0.77
Library	5.56
Recreation	43.84
	<u>52.37</u>
POLICE	
Police Services	3.54
	<u>3.54</u>
PUBLIC WORKS	
Engineering	1.85
Transportation Fund Streets	0.94
Parks Maintenance	1.69
Building Maintenance	1.44
Motor Vehicles	0.25
	<u>6.17</u>
WATER & WASTEWATER RESOURCES	
Administration	0.46
Wastewater Operations	0.92
Plant & Equipment Maintenance	0.63
Distribution System	0.63
Collection System	0.63
	<u>3.27</u>
GRAND TOTAL	<u><u>72.89</u></u>

**Began tracking in FY2024

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 still 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.

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

BASIS OF ACCOUNTING

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

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

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

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

CITY OF DALY CITY
FUNDS AND FUNCTIONAL UNITS

Fund #	Fund Name	City Attorney	City Clerk	City Manager	City Treasurer	Economic & Finance & Community Development			Library & Human Resources		Police			Public Works			Water & Wastewater Resources		Nondepartmental
General Fund																			
01	General Fund	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																		
20	AB 1600 Public Facility Fees					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			
Capital Program Funds																			
31	Capital Projects											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									X									
53	PBX-Telephone System									X									
54	Building Maintenance															X			
55	Information Services									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 BUDGETS

CITY ATTORNEY'S OFFICE

DEPARTMENT MISSION STATEMENT

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

ANNUAL BUDGET OUTCOMES

- Continue to assist in the disposition and development of Former Redevelopment Agency parcels and draft and review all Agreements and necessary implementation documents for the development of economically beneficial Projects for the City.
- Continue to work with the Daly City Housing Finance Agency and City to implement affordable housing agreements and projects without impacting the City's General Fund.
- Conduct and complete an audit of the City's Municipal Code; update and revise ordinances, policies, and codes to comply with current local, state, and federal laws and further implement the priorities of the City Council.
- Continue to review, negotiate, and draft development agreements to implement strategies for economic development.
- Continue to work closely with other participating departments involved in the interdepartmental Code Enforcement Task Force to address and swiftly resolve sensitive issues.
- Continue to work closely with City Departments to reduce litigation exposure through updating policies and overseeing legally required trainings.
- Develop and implement policies and procedures to comply with State Law regarding workplace safety, including COVID-19 protocols and OSHA requirements.
- Update and annually review the City's Safety Manual.
- Continue to review Agreements and Insurance documents for Capital Improvement Projects for the Water Division, the Sanitation District and the Public Works Division.

SIGNIFICANT CHANGES FROM THE PRIOR BUDGET

- The City Attorney's Office 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 City Attorney's Office 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 City Attorney's Office 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.

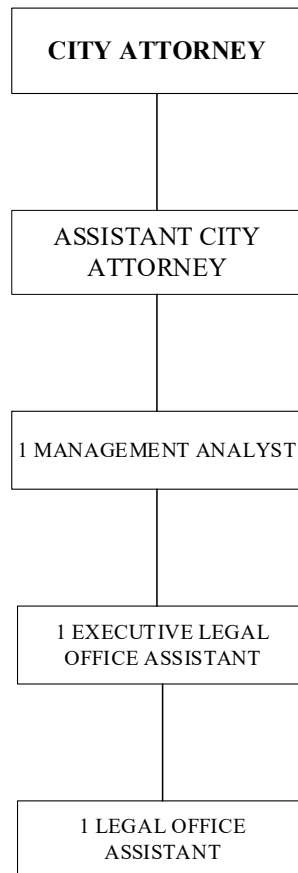
- The City Attorney's Office has also taken the lead role in the Insurance Program, ensuring adequate coverage and competitive rates. The City Attorney's Office implemented a new document management system in order to assist in reducing paper and to track public records act requests in a more efficient manner.
- The City Attorney's Office 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.

PERFORMANCE MEASURES

Measure	Methodology	System	Actual 2022	Estimate 2023	Projected 2024
Advocate, defend and prosecute on behalf of the City	Percentage of litigation cases resolved prior to trial, percentage of code enforcement cases resolved, number of cases resolved with City judgment	Department Tracking	97% cases resolved prior to litigation	95% cases resolved prior to litigation	95-98%
Provide oral and written advice on legal issues and prepare documents to implement official City actions	Percentage of interdepartmental personnel that utilize legal advice/opinion and are satisfied with the service they are provided	Department Tracking	98%	98%	100%



**CITY OF DALY CITY
CITY ATTORNEY
FISCAL YEAR 2024**



FULL-TIME SALARIED POSITION LISTING

CITY ATTORNEY

Classification	Range	FY 2021	FY 2022	FY 2023
City Attorney 01-050-050				
City Attorney	M502	1.00	1.00	1.00
Assistant City Attorney	M339	1.00	1.00	1.00
Management Analyst	U058	0.20	0.20	0.20
Executive Legal Office Assistant	U045	-	-	-
Legal Secretary	U045	1.00	1.00	1.00
Legal Office Assistant	U028	1.00	1.00	1.00
		4.20	4.20	4.20
General Liability 58-038-425				
Management Analyst	U058	0.80	0.80	0.80
		0.80	0.80	0.80
		5.00	5.00	5.00

CITY OF DALY CITYAnnual Budget
2023-24**CITY ATTORNEY**

	2020-2021 Actual	2021-2022 Actual	2022-2023 Adjusted	2023-2024 Approved
Revenues				
From Other Agencies	3,393	16,500	-	-
Rents and Interest	83,832	70,475	20,000	25,000
Charges and Fees	2,106,045	2,170,161	3,307,014	3,441,238
Miscellaneous Revenues	106,220	39,793	178,432	90,000
Total Revenues	<u>\$2,299,489</u>	<u>\$2,296,928</u>	<u>\$3,505,445</u>	<u>\$3,556,238</u>
Expenditures	2020-2021 Actual	2021-2022 Actual	2022-2023 Adjusted	2023-2024 Approved
Salaries and Benefits	1,290,261	1,362,083	1,472,718	1,471,584
Services and Supplies	360,647	284,255	1,035,200	998,276
Other Charges	1,007,043	2,312,640	3,192,115	4,061,135
Fixed Charges	98,328	101,277	129,770	165,259
Operating Transfers Out	119,498	125,168	45,581	47,404
Total Expenditures	<u>\$2,875,777</u>	<u>\$4,185,423</u>	<u>\$5,875,384</u>	<u>\$6,743,658</u>

CITY OF DALY CITY	Fund:	GENERAL FUND	01
Annual Budget	Department:	CITY ATTORNEY	050
2023-2024	Program:	CITY ATTORNEY	050

	2020-2021 Actual	2021-2022 Actual	2022-2023 Adjusted	2023-2024 Approved
Revenues				
From Other Agencies	-	12,100	-	-
Charges and Fees	34,475	36,444	36,444	39,845
Total Revenues	\$ 34,475	\$ 48,544	\$ 36,444	\$ 39,845
	2020-2021 Actual	2021-2022 Actual	2022-2023 Adjusted	2023-2024 Approved
Expenditures				
Salaries and Benefits	1,020,437	1,135,822	1,193,079	1,241,956
Services and Supplies	80,159	113,989	123,400	125,900
Other Charges	3,333	1,236	6,665	9,700
Fixed Charges	91,905	94,662	120,456	155,852
Operating Transfers Out	-	2,085	-	-
Total Expenditures	\$ 1,195,833	\$ 1,347,794	\$ 1,443,600	\$ 1,533,408

CITY OF DALY CITY	Fund:	GENERAL FUND	01
Annual Budget	Department:	CITY ATTORNEY	050
2023-2024	Program:	CITY ATTORNEY	103

	2020-2021 Actual	2021-2022 Actual	2022-2023 Adjusted	2023-2024 Approved
Expenditures				
Services and Supplies	-	-	500,000	500,000
Total Expenditures	\$ -	\$ -	\$ 500,000	\$ 500,000

CITY OF DALY CITY	Fund:	SELF INSURANCE	58
Annual Budget	Department:	CITY ATTORNEY	038
2023-2024	Program:	GEN LIABILITY	425

	2020-2021	2021-2022	2022-2023	2023-2024
Revenues	Actual	Actual	Adjusted	Approved
From Other Agencies	2,557	4,400	-	-
Rents and Interest	83,832	70,475	20,000	25,000
Charges and Fees	2,071,570	2,133,717	3,270,570	3,401,393
Miscellaneous Revenues	106,220	39,793	178,432	90,000
Total Revenues	\$ 2,264,179	\$ 2,248,384	\$ 3,469,002	\$ 3,516,393

	Actual	Actual	Adjusted	Approved
Expenditures				
Salaries and Benefits	143,317	200,935	159,639	181,627
Services and Supplies	277,675	168,477	409,000	368,376
Other Charges	1,003,710	2,311,404	3,185,450	4,051,435
Fixed Charges	6,423	6,616	9,314	9,407
Operating Transfers Out	119,498	123,082	45,581	47,404
Total Expenditures	\$ 1,550,623	\$ 2,810,514	\$ 3,808,984	\$ 4,658,250

CITY OF DALY CITY	Fund:	SELF INSURANCE	58
Annual Budget	Department:	CITY ATTORNEY	038
2023-2024	Program:	UNEMPLOYMENT	427

	2020-2021	2021-2022	2022-2023	2023-2024
Revenues	Actual	Actual	Adjusted	Approved
From Other Agencies	836	-	-	-
Total Revenues	\$ 836	\$ -	\$ -	\$ -

	2020-2021	2021-2022	2022-2023	2023-2024
Expenditures	Actual	Actual	Adjusted	Approved
Salaries and Benefits	126,508	25,326	120,000	48,000
Services and Supplies	2,813	1,790	2,800	4,000
Total Expenditures	\$ 129,320	\$ 27,115	\$ 122,800	\$ 52,000

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:

- Assists 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.

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; and
 - Open Meeting Act

ANNUAL BUDGET OUTCOMES

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

SIGNIFICANT CHANGES FROM THE PRIOR BUDGET

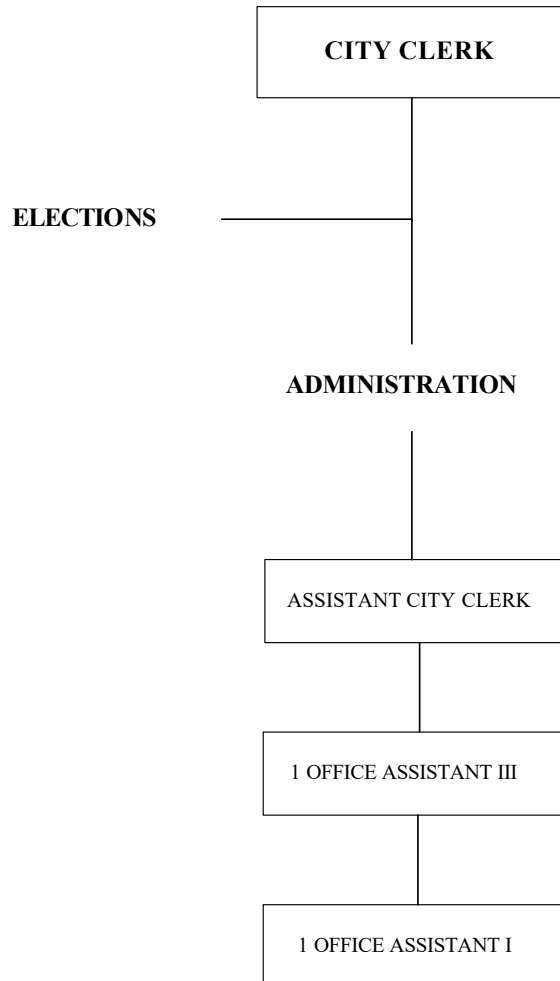
- No local election to coordinate in FY 2024.

PERFORMANCE MEASURES

Measure	Actual 2022	Estimate 2023	Projected 2024
Field and respond to incoming calls and requests to City Hall	98%	98%	98%
Comply with the Political Reform Act in submittal of forms to Fair Political Practices Commission (FPPC)	99%	100%	100%
Administer and ensure procedures for local elections and measures are completed and certified by County	100%	100%	100%
Ensure City Council actions (ordinances, resolutions, minutes) are properly executed, recorded, and archived	100%	100%	100%
Verify, post, and publish legal notices appropriately before a public hearing	100%	100%	100%



**CITY OF DALY CITY
CITY CLERK FISCAL
YEAR 2024**



FULL-TIME SALARIED POSITION LISTING

City Clerk

Classification	Range	FY 2021	FY 2022	FY 2023
City Clerk 01-020-020				
City Clerk	Q910	1.00	1.00	1.00
Assistant City Clerk	U047	1.00	1.00	1.00
Office Assistant III	Z030	1.00	1.00	1.00
Office Assistant I	Z016	1.00	1.00	1.00
		4.00	4.00	4.00

CITY OF DALY CITY Annual Budget 2023-2024	Fund:	GENERAL FUND	01
	Department:	CITY CLERK	020
	Program:	CITY CLERK	020

	2020-2021 Actual	2021-2022 Actual	2022-2023 Adjusted	2023-2024 Approved
Revenues				
From Other Agencies	-	11,000	-	-
Charges and Fees	6,148	-	56,030	-
Miscellaneous Revenues	-	12,363	25	-
Total Revenues	<u>\$ 6,148</u>	<u>\$ 23,363</u>	<u>\$ 56,055</u>	<u>\$ -</u>
Expenditures				
Salaries and Benefits	534,122	529,888	572,324	615,067
Services and Supplies	135,191	6,574	138,300	7,600
Other Charges	565	1,180	5,810	2,672
Fixed Charges	90,007	92,708	115,725	123,166
Total Expenditures	<u>\$ 759,885</u>	<u>\$ 630,349</u>	<u>\$ 832,159</u>	<u>\$ 748,505</u>

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
 - Address deferred capital and maintenance to improve public facilities.
- Economic Growth
 - 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.
 - Enhance the physical development of the community consistent with sound environmental and other land use policies.
- Engagement
 - Engage and educate the community to participate in civic affairs and provide input on public policy initiatives and community concerns.
- Fiscal Sustainability
 - Continue to identify opportunities for greater cost effectiveness and efficiency in all City departments and through shared services with other local agencies.
- Public Safety
 - Ensure adequate public safety resources to reinforce a sense of community and personal safety.
- Quality of Life
 - Affordable Housing
 - Continue to develop quality affordable housing at all income levels to combat rising home prices.

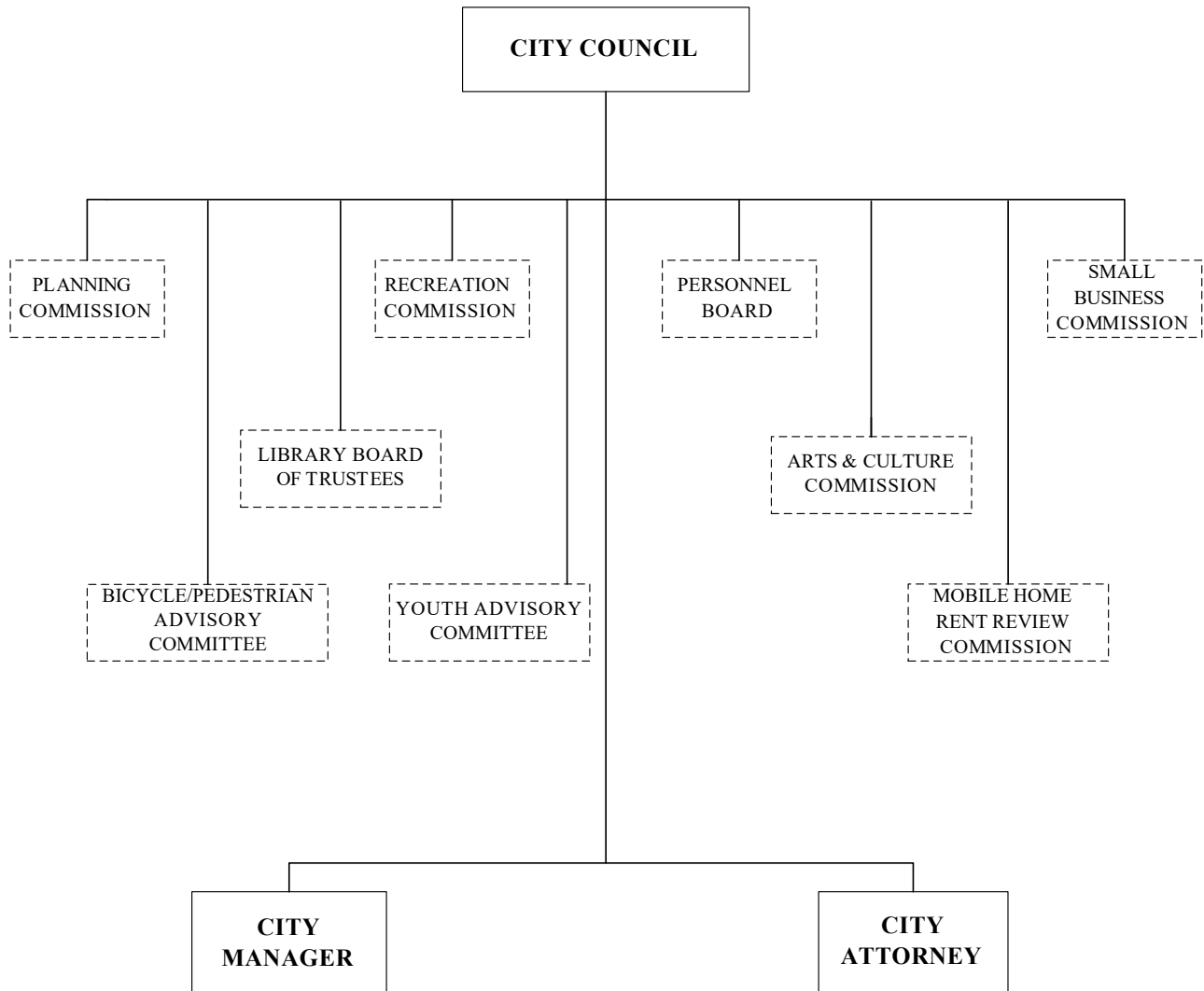
- Transportation and Traffic Improvements
 - Enhance the transportation network and reduce traffic congestion.
 - Expand the network of bike lanes and walking lanes for community health and recreation.
 - Enhance pedestrian-oriented improvements citywide.
- Infrastructure
 - Allocate additional resources to maintain quality infrastructure throughout the community.
- Leisure Services
 - Provide a variety of opportunities for community participation in recreation, library, cultural and other structured, as well as passive, leisure time activities.
- Social Justice & Equity
 - Continue the Community Wellness and Crisis Response Team (CWCRT) mental health clinician pilot program.
 - Explore Human Rights Commission and Women's Commission
- Sustainability
 - Transition to a greener fleet.
- Workforce & Succession Planning
 - Recruit and retain a talented workforce.

ANNUAL BUDGET OUTCOMES

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



**CITY OF DALY CITY
CITY COUNCIL
FISCAL YEAR 2024**



----- ADVISORY BOARDS AND COMMISSIONS

FULL-TIME SALARIED POSITION LISTING

City Council

Classification	Range	FY 2021	FY 2022	FY 2023
Legislative Body 01-001-019				
Mayor	Q220	1.00	1.00	1.00
City Council	Q220	4.00	4.00	4.00
		5.00	5.00	5.00

CITY OF DALY CITY Annual Budget 2023-2024	Fund:	GENERAL FUND	01
	Department:	CITY COUNCIL	001
	Program:	LEGISLATIVE BODY	019

Expenditures	2020-2021 Actual	2021-2022 Actual	2022-2023 Adjusted	2023-2024 Approved
Salaries and Benefits	247,717	233,419	325,480	335,533
Services and Supplies	3,213	3,114	9,385	27,385
Other Charges	14,400	13,089	41,160	41,099
Fixed Charges	35,276	36,334	49,489	50,310
Total Expenditures	<u>\$300,606</u>	<u>\$285,956</u>	<u>\$425,514</u>	<u>\$454,326</u>

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.

Workforce Strengthening

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

Economic Development and Business Support

Improve the quality of life through the strategic development of the City. Promote sustainable expansion and business development through collaboration of business entities. Develop community partnerships (i.e., Chamber of Commerce) and leverage the City's Economic Development Specialist to stimulate economic growth.

Community Engagement

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

CORE SERVICES (continued)

Communications

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

Community Sustainability

Enhance community resilience to climate change and foster greater environmental sustainability in both City operations and the community. Engage a diversity of citizens and businesses to further sustainability initiatives in the community. Manage the implementation of the City's Climate Action Plan.

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 in Order to Better Serve the Community

- Evaluate proposals for participating in shared regional service approaches to enhance efficiency and effectiveness and produce cost savings.
- 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), television broadcast and video streaming of City Council meetings and other civic meetings, as well as printed materials such as the Daly News.
- Maintain quality emergency response services.
- Advocate for the continuation of the Community Wellness and Crisis Response Team (CWCRT) mental health clinician pilot program in collaboration with other participating cities, the County and other project partners.
- 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 10,730 individuals and 4,560 households in need.
- Manage the City Council-approved allocations of American Rescue Plan Act (ARPA) funding to community programs that support pandemic recovery and community resilience.
- Continue to implement the City's redesigned and modern website with new features that create greater access to programs, services, and information.
- Update the City's Climate Action Plan to continue to reduce greenhouse gas emissions. City sustainability efforts have been recognized with multiple awards since 2017 through the Institute for Local Government's Beacon Program, including the highest level honor of the Beacon Vanguard Award Silver Level (2020) for the following achievements: Platinum Level Award for 20% Community Greenhouse Gas Reductions, Gold Level Award for 18% Agency Greenhouse Gas Reductions, Silver Level Award for 6% Agency Energy Savings, Silver Level Award for 7% Agency Natural Gas Savings, and Gold Level Award in Sustainability Best Practices.
- Continue promoting Project Green Space to expand and diversify the urban canopy and plant trees and rain gardens across the City through an impact volunteering model.
- Expand environmental sustainability programming throughout the City including Earth Day activities, supporting Peninsula Clean Energy, and promoting an Environmental Purchasing Policy.
- Promote C.L.E.A.N. Daly City, continue implementation of the 4E's through education and engagement of residents and businesses including partnerships with community-based organizations, as well as the enforcement phase.

ANNUAL BUDGET OUTCOMES (continued)

- Continue education and outreach to food facilities to transition to natural, plant-based disposable food ware and reusable food ware 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 Reception, and other citywide arts programs.
- Support the Small Business Commission to review and advise on small business resources and assistance programs. Implement the newly adopted Legacy Business program to promote longevity and recognition of local businesses.

SIGNIFICANT CHANGES FROM THE PRIOR BUDGET

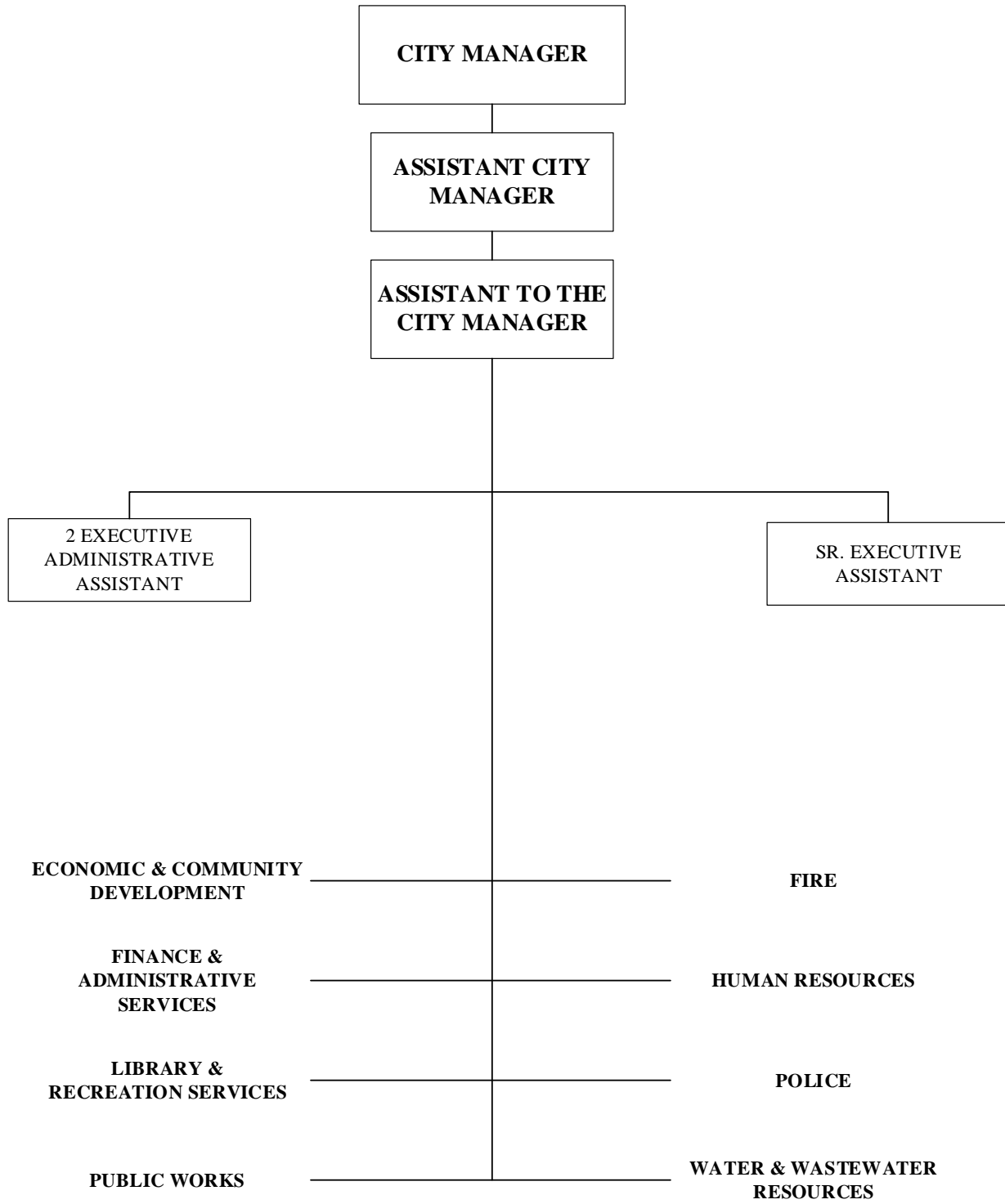
- Explore the creation of a Women's Commission and a Human Rights Commission.

PERFORMANCE MEASURES

Measure	Actual 2022	Estimate 2023	Projected 2024
Number of residents served by free, semiannual recycling events for e-waste, tires, and mattresses.	1,368	1,400	1,400
Number of residents served by Community Services Center related to expenditures.	9,500	10,730	10,800
% of departments operating within their adopted budget.	100%	100%	100%



**CITY OF DALY CITY
CITY MANAGER
FISCAL YEAR 2024**



FULL-TIME SALARIED POSITION LISTING

CITY MANAGER

Classification	Range	FY 2021	FY 2022	FY 2023	FY 2024
City Manager 01-010-010					
City Manager	M520	1.00	1.00	1.00	1.00
Assistant City Manager	M452	1.00	1.00	1.00	1.00
Assistant to the City Manager	U113	1.00	1.00	1.00	1.00
Senior Management Analyst	U074	1.00	1.00	1.00	-
Administrative Secretary	U049	1.00	1.00	1.00	-
Executive Administrative Assistant	U049	-	-	-	2.00
Senior Executive Assistant	U035	1.00	1.00	1.00	1.00
		6.00	6.00	6.00	6.00

HOURLY FULL TIME EQUIVALENT*

	FY 2024
City Manager 01-010-010	0.17
	0.17

*Began tracking in 2024

CITY OF DALY CITY**Annual Budget
2023-24****CITY MANAGER**

	2020-2021	2021-2022	2022-2023	2023-2024
Revenues	Actual	Actual	Adjusted	Approved
From Other Agencies	190,454	352,349	173,046	-
Charges and Fees	137,899	145,775	145,775	159,380
Miscellaneous Revenues	-	438	-	-
Total Revenues	<u>\$328,353</u>	<u>\$498,563</u>	<u>\$318,821</u>	<u>\$159,380</u>
Expenditures	2020-2021	2021-2022	2022-2023	2023-2024
	Actual	Actual	Adjusted	Approved
Salaries and Benefits	1,316,609	1,476,026	1,893,044	1,995,799
Services and Supplies	475,151	513,577	620,637	539,659
Other Charges	103,393	105,215	124,957	118,358
Fixed Charges	158,938	163,706	224,505	233,617
Operating Transfers Out	-	8,814	-	-
Total Expenditures	<u>\$2,054,092</u>	<u>\$2,267,339</u>	<u>\$2,863,142</u>	<u>\$2,887,433</u>

CITY OF DALY CITY	Fund:	GENERAL FUND	01
Annual Budget	Department:	CITY MANAGER	010
2023-24	Program:	CITY MANAGER	010

	2020-2021	2021-2022	2022-2023	2023-2024
Revenues	Actual	Actual	Adjusted	Approved
From Other Agencies	-	24,816	-	-
Charges and Fees	137,899	145,775	145,775	159,380
Miscellaneous Revenues	-	438	-	-
Total Revenues	\$ 137,899	\$ 171,030	\$ 145,775	\$ 159,380

	2020-2021	2021-2022	2022-2023	2023-2024
Expenditures	Actual	Actual	Adjusted	Approved
Salaries and Benefits	1,316,315	1,475,820	1,893,044	1,995,799
Services and Supplies	257,817	159,157	258,282	425,941
Other Charges	84,765	105,215	123,957	120,800
Fixed Charges	158,064	162,806	192,244	199,742
Total Expenditures	\$ 1,816,960	\$ 1,902,998	\$ 2,467,527	\$ 2,742,282

CITY OF DALY CITY	Fund:	GENERAL FUND	01
Annual Budget	Department:	CITY MANAGER	010
2023-24	Program:	COMMUNITY ENGAGEMENT	011

	2020-2021	2021-2022	2022-2023	2023-2024
Expenditures	Actual	Actual	Adjusted	Approved
Salaries and Benefits	295	-	-	-
Other Charges	18,628	-	-	-
Total Expenditures	\$ 18,923	\$ -	\$ -	\$ -

CITY OF DALY CITY	Fund:	GENERAL FUND	01
Annual Budget	Department:	CITY MANAGER	010
2023-24	Program:	SUSTAINABILITY	423

	2020-2021	2021-2022	2022-2023	2023-2024
Expenditures	Actual	Actual	Adjusted	Approved
Salaries and Benefits	-	206	-	-
Services and Supplies	25,925	25,605	106,776	113,718
Other Charges	-	-	1,000	(2,442)
Operating Transfers Out	-	8,814	-	-
Total Expenditures	<u>\$ 25,925</u>	<u>\$ 34,626</u>	<u>\$ 107,776</u>	<u>\$ 111,277</u>

CITY OF DALY CITY	Fund:	GENERAL FUND	01
Annual Budget	Department:	CITY MANAGER	011
2023-24	Program:	COMM SVC CENTER	014

	2020-2021	2021-2022	2022-2023	2023-2024
Revenues	Actual	Actual	Adjusted	Approved
From Other Agencies	190,454	327,533	173,046	-
Total Revenues	<u>\$ 190,454</u>	<u>\$ 327,533</u>	<u>\$ 173,046</u>	<u>\$ -</u>

	2020-2021	2021-2022	2022-2023	2023-2024
Expenditures	Actual	Actual	Adjusted	Approved
Services and Supplies	191,410	328,815	255,579	-
Fixed Charges	874	900	32,260	33,875
Total Expenditures	<u>\$ 192,284</u>	<u>\$ 329,715</u>	<u>\$ 287,840</u>	<u>\$ 33,875</u>

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 the 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

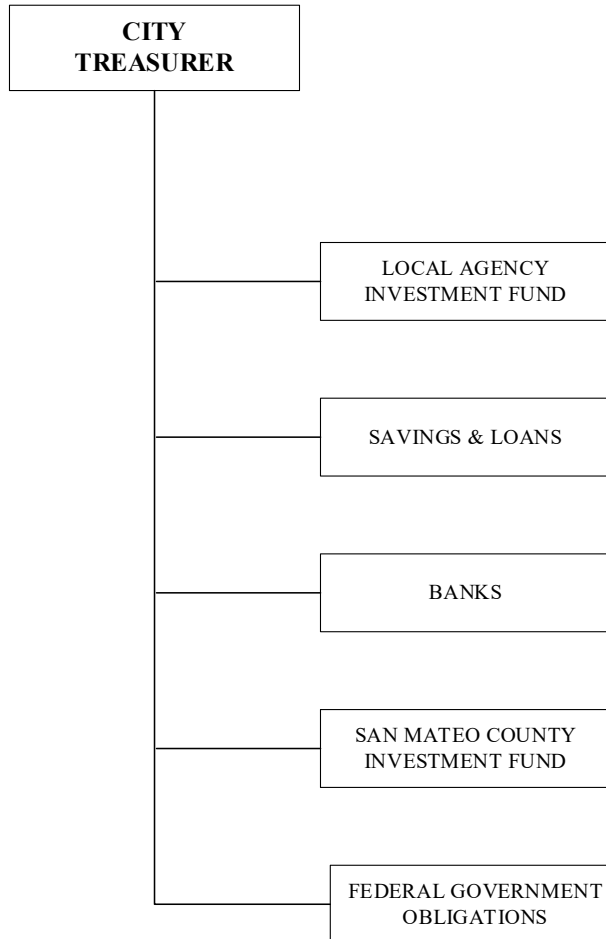
- Investment of funds will be in compliance with governing positions of law and the City's Investment Policy.
- Maintain adequate cash availability while ensuring that principal invested is protected from loss.

ANNUAL BUDGET OUTCOMES

With a portfolio of over \$210 million, the City of Daly City has realized an average current yield of 5% for the past year.



**CITY OF DALY CITY
CITY TREASURER
FISCAL YEAR 2024**



FULL-TIME SALARIED POSITION LISTING

CITY TREASURER

Classification	Range	FY 2021	FY 2022	FY 2023
City Treasurer 01-040-040				
City Treasurer	Q900	0.15	0.15	0.15
		0.15	0.15	0.15

CITY OF DALY CITY	Fund:	GENERAL FUND	01
Annual Budget	Department:	CITY TREASURER	040
2023-2024	Program:	CITY TREASURER	040

	2020-2021	2021-2022	2022-2023	2023-2024
Revenues	Actual	Actual	Adjusted	Approved
From Other Agencies	-	715	-	-
Total Revenues	\$ -	\$ 715	\$ -	\$ -
Expenditures	2020-2021	2021-2022	2022-2023	2023-2024
	Actual	Actual	Adjusted	Approved
Salaries and Benefits	40,381	38,235	43,591	44,052
Services and Supplies	558	50	350	13,350
Other Charges	589	299	5,205	5,036
Fixed Charges	8,064	8,305	9,279	6,385
Total Expenditures	\$ 49,592	\$ 46,890	\$ 58,425	\$ 68,824

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 (Grand Boulevard Initiative, Bi-County Transportation Study, etc.).
- Building plan review, permit issuance, and construction inspection.
- Community code enforcement.

Economic Development

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

Housing & Community Development

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

SUPPORT FOR CITY-WIDE PRIORITIES

Economic Development/Revenue Enhancement

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

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 all underground fuel storage tanks for compliance with State regulations.
- 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.

SUPPORT FOR CITY-WIDE PRIORITIES (continued)

Land Use

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

ANNUAL BUDGET OUTCOMES

Planning, Building & Code Enforcement

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

ANNUAL BUDGET OUTCOMES (continued)

- Assistance in the establishment of a Capital Improvement Program for major planned public infrastructure upgrades and new construction.
- Implement and enforce regulations regarding short-term rentals throughout the City's residential zoning districts.
- Implement a streamlined permit process for electric vehicle charging stations and solar panel installations.

Economic Development

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

Housing & Community Development

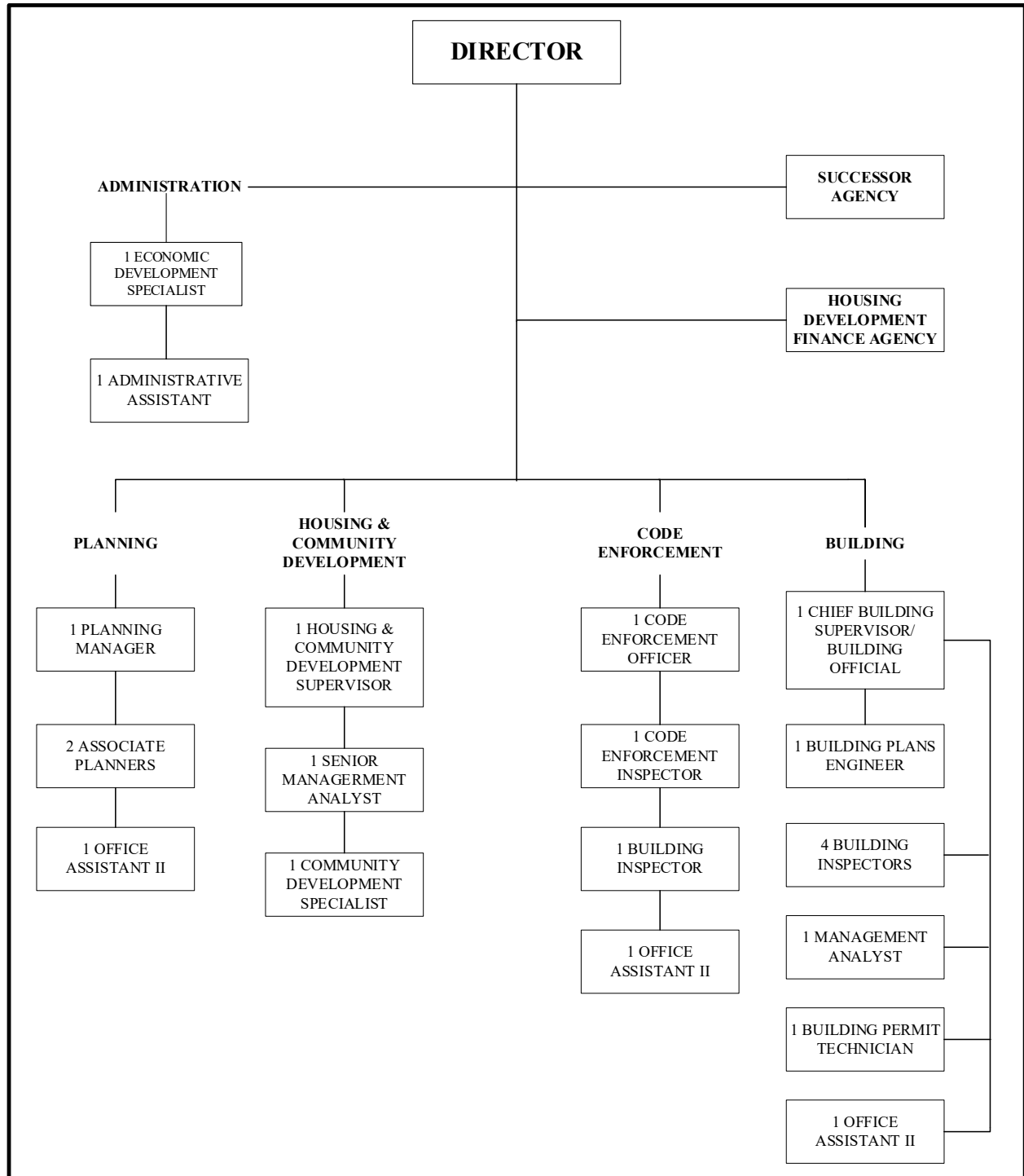
- The creation of additional rental and ownership housing for low and moderate-income households through partnerships with non-profit housing development organizations and the implementation of the City's Inclusionary Housing Ordinance.
- CDBG funding for the development of educational materials to increase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

PERFORMANCE MEASURES

Measure	Actual 2022	Estimate 2023	Projected 2024
Average wait of customers at Building Counter	5 minutes	5 minutes	5 minutes
% of Inspections done within 1 day of request	90%	95%	95%
% of Initial Plan Review within 10 to 15 Working Days	75%	80%	90%
% of Re-Submitted Plan Review within 5 to 10 Working Days	80%	85%	90%



CITY OF DALY CITY
DEPARTMENT OF ECONOMIC & COMMUNITY DEVELOPMENT
FISCAL YEAR 2024



FULL-TIME SALARIED POSITION LISTING

ECONOMIC & COMMUNITY DEVELOPMENT

Classification	Range	FY 2021	FY 2022	FY 2023	FY 2024
ECD Admin 01-300-300					
Director of ECD	M440	0.55	0.55	0.55	0.55
Housing & Comm Develop Manager	U092	-	-	-	0.20
Economic Development Specialist	U065	1.00	1.00	1.00	1.00
Administrative Assistant I	U040	0.75	0.75	1.00	1.00
		2.30	2.30	2.55	2.75
Building 01-300-340					
Director of ECD	M440	0.10	0.10	0.10	0.10
Chief Building Supervisor / Building Official	U100	1.00	1.00	1.00	1.00
Building Plans Engineer	U082	1.00	1.00	1.00	1.00
Management Analyst	U058	1.00	1.00	1.00	1.00
Building Inspector	X152	4.00	4.00	4.00	4.00
Building Permit Technician	X037	1.00	1.00	1.00	1.00
Office Assistant II	Z125	1.00	1.00	1.00	1.00
		9.10	9.10	9.10	9.10
Code Enforcement 01-300-341					
Director of ECD	M440	0.10	0.10	0.10	0.10
Code Enforcement Officer	U061	1.00	1.00	1.00	1.00
Building Inspector	X152	1.00	1.00	1.00	1.00
Code Enforcement Inspector	U042	1.00	1.00	1.00	1.00
Office Assistant II	Z125	1.00	1.00	1.00	1.00
		4.10	4.10	4.10	4.10
Planning 01-301-302					
Director of ECD	M440	0.25	0.25	0.25	0.25
Planning Manager	U105	1.00	1.00	1.00	1.00
Associate Planner	E066	2.00	2.00	2.00	2.00
Office Assistant II	Z125	1.00	1.00	1.00	1.00
		4.25	4.25	4.25	4.25
Housing Agency 12-996-416					
Housing & Comm Develop Supervisor	U092	0.05	0.30	-	-
Senior Mangaement Analyst	U074	0.35	0.28	-	-
Administrative Assistant I	U040	0.25	0.25	-	-
		0.65	0.83	-	-
Housing Agency 12-996-499					
Housing & Comm Develop Supervisor	U092	-	-	0.12	-
Senior Mangaement Analyst	U074	-	-	0.10	-
		-	-	0.22	-
Housing Agency 11-996-416					
Housing & Comm Develop Supervisor	U092	-	-	0.15	0.30
Senior Mangaement Analyst	U074	-	-	0.26	0.37
		-	-	0.41	0.67
Residential Rehab 18-305-303					
Housing & Comm Develop Supervisor	U092	0.20	0.10	0.20	0.27
Community Development Specialist I	E047	0.80	0.80	0.80	0.64
		1.00	0.90	1.00	0.91
Block Grant 18-305-305					
Housing & Comm Develop Supervisor	U092	0.40	0.20	0.26	0.18
Senior Mangaement Analyst	U074	-	0.25	0.30	0.15
Housing Coordinator	E066	0.35	-	-	-
Community Development Specialist I	E047	0.10	0.10	0.10	0.36
		0.85	0.55	0.66	0.69

ECONOMIC & COMMUNITY DEVELOPMENT

Classification	Range	FY 2021	FY 2022	FY 2023	FY 2024
Block Grant - CV 18-305-379					
Housing & Comm Develop Supervisor	U092	0.20	0.10	-	0.05
Senior Mangaement Analyst	U074	-	0.10	-	0.11
Housing Coordinator	E066	0.15	-	-	-
Community Development Specialist I	E047	0.10	0.10	0.10	-
		0.45	0.30	0.10	0.16
Home Program 28-305-344					
Housing & Comm Develop Supervisor	U092	-	0.30	0.27	-
Senior Mangaement Analyst	U074	-	0.37	0.24	-
		-	0.67	0.51	-
Home Program 28-305-345					
Housing & Comm Develop Supervisor	U092	0.15	-	-	-
Senior Mangaement Analyst	U074	-	-	0.10	0.37
Housing Coordinator	E066	0.15	-	-	-
		0.30	-	0.10	0.37
		23.00	23.00	23.00	23.00

HOURLY FULL TIME EQUIVALENT*

Building 01-300-340

FY 2024
0.36
0.36

*Began tracking in FY 2024

CITY OF DALY CITY**Annual Budget
2023-24****ECONOMIC & COMM. DEV.**

	2020-2021	2021-2022	2022-2023	2023-2024
Revenues	Actual	Actual	Adjusted	Requested
Taxes	-	-	-	-
Licenses and Permits	2,717,779	2,720,925	2,551,683	2,026,244
From Other Agencies	-	1,047,253	-	-
Rents and Interest	98,301	80,961	85,040	110,240
Charges and Fees	1,117,353	1,107,547	4,476,326	643,833
Miscellaneous Revenues	461,749	3,631,546	166,000	85,000
Operating Transfers In	-	861,550	247,126	247,126
Total Revenues	<u>\$4,395,183</u>	<u>\$9,449,781</u>	<u>\$7,526,175</u>	<u>\$3,112,443</u>
Expenditures	2020-2021	2021-2022	2022-2023	2023-2024
	Actual	Actual	Adjusted	Requested
Salaries and Benefits	3,060,516	3,681,338	4,058,265	4,521,139
Services and Supplies	564,190	1,276,593	2,398,098	943,220
Other Charges	44,010	3,414,151	4,273,225	11,114
Fixed Charges	584,153	601,623	645,123	512,552
Operating Transfers Out	-	450,362	-	-
Total Expenditures	<u>\$4,252,869</u>	<u>\$9,424,067</u>	<u>\$11,374,711</u>	<u>\$5,988,025</u>

CITY OF DALY CITY Annual Budget 2023-24	Fund:	GENERAL FUND	01
	Department:	ECONOMIC & COMM. DEV.	300
	Program:	ECD ADMIN	300

	2020-2021 Actual	2021-2022 Actual	2022-2023 Adjusted	2023-2024 Approved
Revenues				
From Other Agencies	-	962,473	-	-
Rents and Interest	240	240	240	240
Charges and Fees	43,333	43,333	-	-
Miscellaneous Revenues	-	5,887	-	-
Total Revenues	<u>\$43,573</u>	<u>\$1,011,932</u>	<u>\$240</u>	<u>\$240</u>
Expenditures				
Salaries and Benefits	475,504	524,165	543,518	626,388
Services and Supplies	34,646	977,676	761,226	118,726
Other Charges	225	334	3,600	(70)
Fixed Charges	78,053	80,395	142,957	158,775
Total Expenditures	<u>\$588,428</u>	<u>\$1,582,569</u>	<u>\$1,451,302</u>	<u>\$903,819</u>

CITY OF DALY CITY	Fund:	GENERAL FUND	01
Annual Budget	Department:	ECONOMIC & COMM. DEV.	300
2023-24	Program:	C&D SUPPORT SERVCS	339

	2020-2021	2021-2022	2022-2023	2023-2024
Revenues	Actual	Actual	Adjusted	Approved
Miscellaneous Revenues	-	-	-	80,000
Total Revenues	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$80,000</u>
Expenditures	2020-2021	2021-2022	2022-2023	2023-2024
	Actual	Actual	Adjusted	Approved
Services and Supplies	-	-	20,000	80,000
Total Expenditures	<u>\$0</u>	<u>\$0</u>	<u>\$20,000</u>	<u>\$80,000</u>

CITY OF DALY CITY	Fund:	GENERAL FUND	01
Annual Budget	Department:	ECONOMIC & COMM. DEV.	300
2023-24	Program:	BUILDING	340

	2020-2021	2021-2022	2022-2023	2023-2024
Revenues	Actual	Actual	Adjusted	Approved
Licenses and Permits	2,204,291	2,237,452	2,050,183	1,625,244
From Other Agencies	-	52,272	-	-
Charges and Fees	86,200	91,044	78,191	48,833
Miscellaneous Revenues	194,038	231,831	150,000	5,000
Total Revenues	<u>\$2,484,529</u>	<u>\$2,612,598</u>	<u>\$2,278,374</u>	<u>\$1,679,077</u>
Expenditures	2020-2021	2021-2022	2022-2023	2023-2024
	Actual	Actual	Adjusted	Approved
Salaries and Benefits	1,014,554	1,584,939	1,787,301	1,932,074
Services and Supplies	290,739	112,298	244,370	228,040
Other Charges	5,462	9,198	11,681	3,618
Fixed Charges	304,889	314,036	276,780	216,680
Total Expenditures	<u>\$1,615,644</u>	<u>\$2,020,471</u>	<u>\$2,320,132</u>	<u>\$2,380,412</u>

CITY OF DALY CITY	Fund:	GENERAL FUND	01
Annual Budget	Department:	ECONOMIC & COMM. DEV.	300
2023-24	Program:	CODE ENFORCEMENT	341

	2020-2021	2021-2022	2022-2023	2023-2024
Revenues	Actual	Actual	Adjusted	Approved
Licenses and Permits	275,628	222,419	226,500	226,000
Charges and Fees	-	17,275	-	-
Miscellaneous Revenues	39,211	-	-	-
Total Revenues	<u>\$314,839</u>	<u>\$239,694</u>	<u>\$226,500</u>	<u>\$226,000</u>

	2020-2021	2021-2022	2022-2023	2023-2024
Expenditures	Actual	Actual	Adjusted	Approved
Salaries and Benefits	646,622	553,020	738,016	797,820
Services and Supplies	15,889	98,141	91,570	20,130
Other Charges	2,445	1,662	8,851	7,982
Fixed Charges	57,599	59,272	75,617	52,513
Total Expenditures	<u>\$722,555</u>	<u>\$712,096</u>	<u>\$914,054</u>	<u>\$878,444</u>

CITY OF DALY CITY	Fund:	GENERAL FUND	01
Annual Budget	Department:	ECONOMIC & COMM. DEV.	300
2023-24	Program:	RDA SUCCESSOR AG	403

	2020-2021	2021-2022	2022-2023	2023-2024
Expenditures	Actual	Actual	Adjusted	Approved
Services and Supplies	3,541	3,647	3,750	3,803
Total Expenditures	<u>\$3,541</u>	<u>\$3,647</u>	<u>\$3,750</u>	<u>\$3,803</u>

CITY OF DALY CITY	Fund:	GENERAL FUND	01
	Department:	ECONOMIC & COMM. DEV.	301
	Program:	PLANNING	302
Annual Budget 2023-24			

	2020-2021	2021-2022	2022-2023	2023-2024
Revenues	Actual	Actual	Adjusted	Approved
Licenses and Permits	237,861	261,054	275,000	175,000
From Other Agencies	-	28,573	-	-
Charges and Fees	967,756	955,895	925,050	595,000
Total Revenues	<u>\$1,205,617</u>	<u>\$1,245,522</u>	<u>\$1,200,050</u>	<u>\$770,000</u>
	2020-2021	2021-2022	2022-2023	2023-2024
Expenditures	Actual	Actual	Adjusted	Approved
Salaries and Benefits	810,319	869,121	889,250	993,879
Services and Supplies	84,441	40,630	616,978	346,000
Other Charges	2,614	2,805	12,093	(416)
Fixed Charges	143,612	147,920	149,768	84,584
Total Expenditures	<u>\$1,040,986</u>	<u>\$1,060,476</u>	<u>\$1,668,089</u>	<u>\$1,424,047</u>

CITY OF DALY CITY	Fund:	HOUSING SET-ASIDE	11
	Department:	ECONOMIC & COMM. DEV.	996
	Program:	20% HOUSING SET ASIDE	416
Annual Budget 2023-24			

	2020-2021	2021-2022	2022-2023	2023-2024
Revenues	Actual	Actual	Adjusted	Approved
From Other Agencies	-	3,936	-	-
Rents and Interest	-	921	5,000	5,000
Miscellaneous Revenues	-	3,368,850	16,000	-
Operating Transfers In	-	861,550	247,126	247,126
Total Revenues	<u>\$0</u>	<u>\$4,235,256</u>	<u>\$268,126</u>	<u>\$252,126</u>
	2020-2021	2021-2022	2022-2023	2023-2024
Expenditures	Actual	Actual	Adjusted	Approved
Salaries and Benefits	-	150,093	100,180	170,979
Services and Supplies	-	23,554	630,304	109,021
Total Expenditures	<u>\$0</u>	<u>\$173,647</u>	<u>\$730,484</u>	<u>\$280,000</u>

* Previously in Fund 12 (Housing Finance Agency), moved to Fund 11 (Housing Set-Aside) in FY2022

CITY OF DALY CITY	Fund:	HOUSING FINANCE AGENCY	12
Annual Budget	Department:	ECONOMIC & COMM. DEV.	996
2023-24	Program:	HOUSING AGENCY	410

	2020-2021 Actual	2021-2022 Actual	2022-2023 Adjusted	2023-2024 Approved
Revenues				
Rents and Interest	-	-	-	25,000
Charges and Fees	20,064	-	3,473,085	-
Miscellaneous Revenues	-	24,979	-	-
Total Revenues	<u>\$20,064</u>	<u>\$24,979</u>	<u>\$3,473,085</u>	<u>\$25,000</u>
Expenditures				
Other Charges	33,264	3,400,152	4,237,000	-
Total Expenditures	<u>\$33,264</u>	<u>\$3,400,152</u>	<u>\$4,237,000</u>	<u>\$0</u>

CITY OF DALY CITY	Fund:	HOUSING FINANCE AGENCY	12
Annual Budget	Department:	ECONOMIC & COMM. DEV.	996
2023-24	Program:	HOUSING AGENCY	414

	2020-2021 Actual	2021-2022 Actual	2022-2023 Adjusted	2023-2024 Approved
Revenues				
Rents and Interest	3,311	-	-	-
Miscellaneous Revenues	228,500	-	-	-
Total Revenues	<u>\$231,811</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>
Expenditures				
Salaries and Benefits	113,518	-	-	-
Services and Supplies	107,700	-	-	-
Operating Transfers Out	-	450,362	-	-
Total Expenditures	<u>\$221,217</u>	<u>\$450,362</u>	<u>\$0</u>	<u>\$0</u>

CITY OF DALY CITY Annual Budget 2023-24	Fund:	HOUSING FINANCE AGENCY	12
	Department:	ECONOMIC & COMM. DEV.	996
	Program:	20% HOUSING SET ASIDE	416

	2020-2021 Actual	2021-2022 Actual	2022-2023 Adjusted	2023-2024 Approved
Revenues				
Rents and Interest	47,375	39,900	39,900	40,000
Total Revenues	<u>\$47,375</u>	<u>\$39,900</u>	<u>\$39,900</u>	<u>\$40,000</u>
	2020-2021 Actual	2021-2022 Actual	2022-2023 Adjusted	2023-2024 Approved
Expenditures				
Services and Supplies	13,187	14,049	10,200	19,700
Total Expenditures	<u>\$13,187</u>	<u>\$14,049</u>	<u>\$10,200</u>	<u>\$19,700</u>

CITY OF DALY CITY Annual Budget 2023-24	Fund:	BAYSHORE RDA ADMIN	96
	Department:	ECONOMIC & COMM. DEV.	400
	Program:	260 ABBOT	409

	2020-2021 Actual	2021-2022 Actual	2022-2023 Adjusted	2023-2024 Approved
Revenues				
Rents and Interest	47,375	39,900	39,900	40,000
Total Revenues	<u>\$47,375</u>	<u>\$39,900</u>	<u>\$39,900</u>	<u>\$40,000</u>
	2020-2021 Actual	2021-2022 Actual	2022-2023 Adjusted	2023-2024 Approved
Expenditures				
Services and Supplies	14,049	6,598	19,700	17,800
Total Expenditures	<u>\$14,049</u>	<u>\$6,598</u>	<u>\$19,700</u>	<u>\$17,800</u>

FINANCE AND ADMINISTRATIVE SERVICES

DEPARTMENT MISSION STATEMENT

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

CORE SERVICES

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

Accounting

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

Administrative

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

Business License

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

Central Services

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

Information Services

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

CORE SERVICES (continued)

Payroll

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

Utility Billing

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

SUPPORT FOR CITY-WIDE PRIORITIES

Finance/Accounting/Administrative

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

Central Services

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

Information Services

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

Utility Billing

- Performing accurate and timely reading and billing of utility services.
- Where financially practical, employing the latest meter reading technologies and practices.
- Exploring new and more efficient ways to make bill paying easier for Daly City residents by using the latest technology.

- Implementing more environmentally friendly options such as paperless billing, online forms, and email correspondence.
- Promoting regular use of bulletin board space on water and garbage bills to enhance public awareness of community events and information.

ANNUAL BUDGET OUTCOMES

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

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

SIGNIFICANT CHANGES FROM THE PRIOR BUDGET

- The City reopened the cashier and business license counters on September 12, 2022 which had previously been closed to the public for in person transactions beginning in March 2020 due to COVID-19.
- The City is in the process of updating their Enterprise Resource Planning (ERP) system which is anticipated to help streamline processes and aid in increasing efficiency across all Departments.

PERFORMANCE MEASURES

Accounting/Budget Office Performance Measures

Measure	Actual 2022	Estimate 2023	Projected 2024
Publish Annual Comprehensive Financial Report within six months after the fiscal year-end closing on June 30th	<100% due to COVID	<100% due to COVID	100%
Publish Operating Budget within 90 days after the budget was adopted by the City Council	<100% due to COVID	100%	100%
Process purchase requisitions in three days	99%	99%	99%

Central Services Performance Measures

Measure	Actual 2022	Estimate 2023	Projected 2024
Process all outgoing U.S. Mail on the same day as received	99%	99%	99%

Information Services Performance Measures

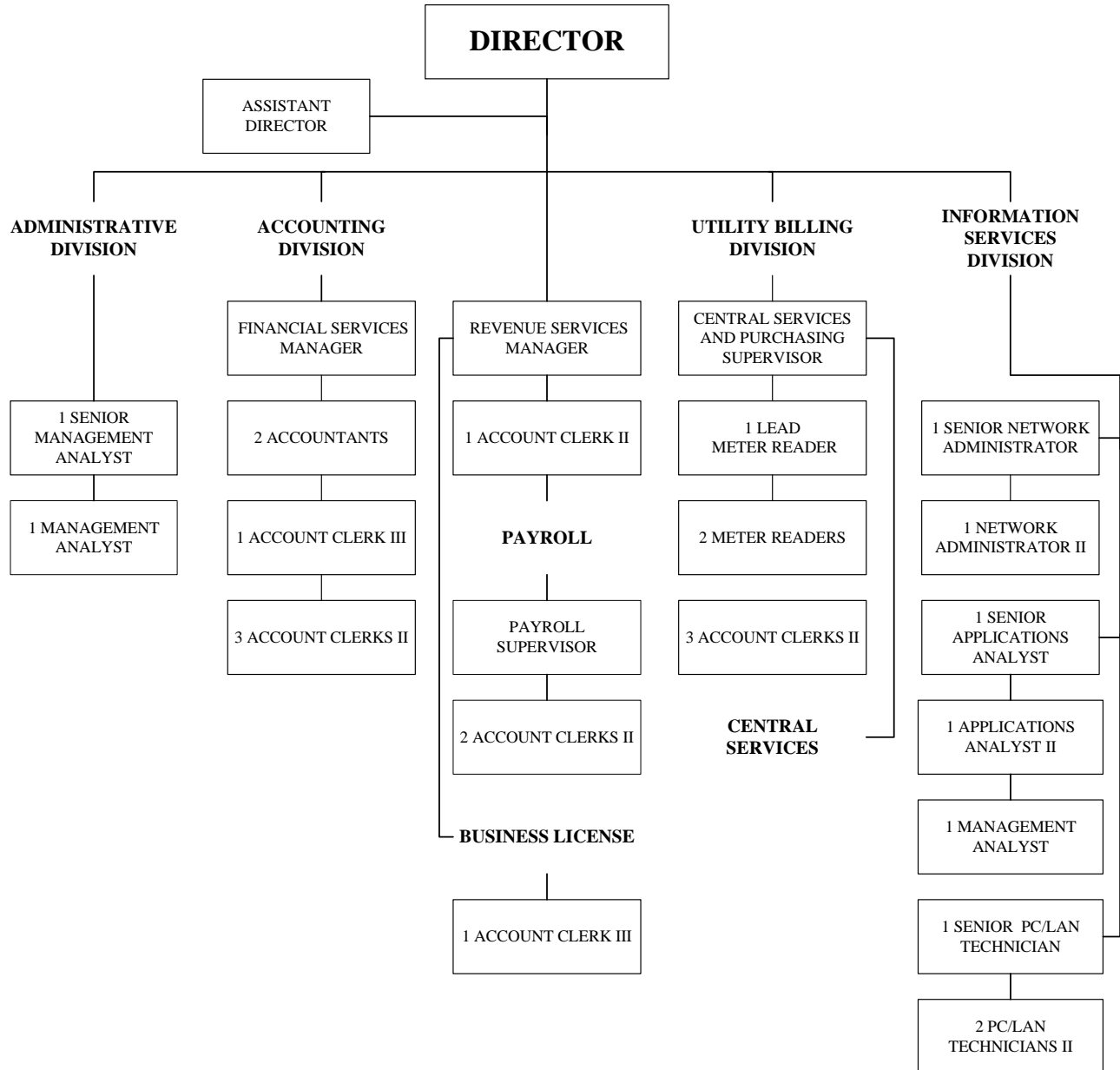
Measure	Actual 2022	Estimate 2023	Projected 2024
Network Uptime	99%	99%	99%
Customer Support Response Time	1.5 hours	2.0 hours	2.0 hours
Number of PC Workstations Replaced	59	80	150

Utility Billing Performance Measures

Measure	Actual 2022	Estimate 2023	Projected 2024
Billing done within 7 days of meter reading	99%	99%	99%
Return customer phone calls within 24 hours	99%	99%	99%
Respond to customer field inquiries within 48 hours	99%	99%	99%



**CITY OF DALY CITY
FINANCE & ADMINISTRATIVE SERVICES
FISCAL YEAR 2024**



FULL-TIME SALARIED POSITION LISTING

FINANCE & ADMINISTRATIVE SERVICES

Classification	Range	FY 2021	FY 2022	FY 2023	FY 2024
Finance Administration 01-030-030					
Director of Finance & Admin Services	M442	1.00	1.00	1.00	1.00
Assistant Dir of Finance & Admin Services	M420	-	-	-	0.60
Deputy Dir of Finance & Admin Services	M311	0.60	0.60	0.60	-
Financial Services Manager	U086	0.85	0.85	1.85	1.00
Revenue Services Manager	U086	-	-	-	0.85
Accountant	U065	2.00	2.00	2.00	2.00
Payroll Supervisor	U060	1.00	1.00	1.00	1.00
Senior Management Analyst	U074	-	-	-	1.00
Management Analyst	U058	2.00	2.00	2.00	1.00
Account Clerk III	Z033	2.00	2.00	2.00	2.00
Account Clerk II	Z031	5.00	5.00	5.00	5.00
		14.45	14.45	15.45	15.45
Information Services 55-035-455					
Assistant Dir of Finance & Admin Services	M420	-	-	-	0.40
Deputy Director of Finance & Administrative Services	M311	0.40	0.40	0.40	-
Senior Network Administrator	U094	1.00	1.00	1.00	1.00
Network Administrator II	U087	2.00	2.00	1.00	1.00
Senior Applications Analyst	U082	1.00	1.00	1.00	1.00
Applications Analyst II	U076	1.00	1.00	1.00	1.00
Management Analyst	U058	1.00	1.00	1.00	1.00
Senior PC/LAN Technician	U057	1.00	1.00	1.00	1.00
PC/LAN Technician II	U053	2.00	2.00	2.00	2.00
		9.40	9.40	8.40	8.40
Utility Billing 41-034-034					
Central Service & Purchasing Supervisor	U060	-	1.00	1.00	1.00
Utility Billing Supervisor	U053	1.00	-	-	-
Lead Meter Reader	X037	1.00	1.00	1.00	1.00
Meter Reader	X027	2.00	2.00	2.00	2.00
Account Clerk II	Z031	3.00	3.00	3.00	4.00
Cashier	Z031	1.00	1.00	1.00	-
		8.00	8.00	8.00	8.00
		31.85	31.85	31.85	31.85

HOURLY FULL TIME EQUIVALENT*

Finance Administration 01-030-030
 Utility Billing 41-034-034
 Central Services 52-032-363

FY 2024
2.19
1.11
1.08
4.38

*Began tracking in FY 2024

CITY OF DALY CITY**Annual Budget
2023-24****FINANCE & ADMIN. SERVICES**

	2020-2021	2021-2022	2022-2023	2023-2024
Revenues	Actual	Actual	Adjusted	Requested
From Other Agencies	49,673	618,685	-	-
Rents and Interest	(17,415)	(163,304)	56,898	2,800
Charges and Fees	3,830,147	3,963,606	4,348,137	4,219,225
Miscellaneous Revenues	34,275	19,973	20,650	20,500
Operating Transfers In	222,039	228,023	690,810	705,544
Total Revenues	<u>\$4,118,719</u>	<u>\$4,666,984</u>	<u>\$5,116,494</u>	<u>\$4,948,069</u>
Expenditures	2020-2021	2021-2022	2022-2023	2023-2024
	Actual	Actual	Adjusted	Requested
Salaries and Benefits	4,944,616	4,799,717	6,308,988	6,728,600
Services and Supplies	1,905,217	1,537,993	1,993,617	2,373,106
Other Charges	14,109	443,807	120,070	100,208
Fixed Charges	879,554	905,941	877,348	726,180
Depreciation	42,190	200,668	691	-
Capital Outlay	266,559	647,526	1,441,958	1,248,500
Operating Transfers Out	525,936	541,714	320,652	333,478
Total Expenditures	<u>\$8,578,182</u>	<u>\$9,077,365</u>	<u>\$11,063,324</u>	<u>\$11,510,072</u>

CITY OF DALY CITY Annual Budget 2023-24	Fund:	GENERAL FUND	01
	Department:	FINANCE & ADMIN. SERVICES	030
	Program:	FINANCE ADMIN	030

	2020-21 Actual	2021-2022 Actual	2022-2023 Adjusted	2023-2024 Approved
Revenues				
From Other Agencies	-	85,081	-	-
Charges and Fees	17,734	17,737	17,720	17,770
Miscellaneous Revenues	10,468	5,201	-	-
Operating Transfers In	115,354	114,580	-	-
Total Revenues	<u>\$143,555</u>	<u>\$222,600</u>	<u>\$17,720</u>	<u>\$17,770</u>
	2020-21 Actual	2021-2022 Actual	2022-2023 Adjusted	2023-2024 Approved
Expenditures				
Salaries and Benefits	2,311,772	2,757,780	3,098,968	3,457,658
Services and Supplies	375,162	233,527	273,766	302,551
Other Charges	9,696	9,250	15,450	5,408
Fixed Charges	314,199	323,624	492,593	348,689
Total Expenditures	<u>\$3,010,829</u>	<u>\$3,324,181</u>	<u>\$3,880,776</u>	<u>\$4,114,306</u>

CITY OF DALY CITY Annual Budget 2023-24	Fund:	WATER UTILITY	41
	Department:	FINANCE & ADMIN. SERVICES	034
	Program:	UTILITY BILLING	034

	2020-21 Actual	2021-2022 Actual	2022-2023 Adjusted	2023-2024 Approved
Revenues				
From Other Agencies	89	477,661	-	-
Charges and Fees	134,265	167,210	169,600	179,737
Miscellaneous Revenues	23,657	14,772	20,500	20,500
Operating Transfers In	-	-	114,580	125,274
Total Revenues	<u>\$158,011</u>	<u>\$659,644</u>	<u>\$304,680</u>	<u>\$325,511</u>
	2020-21 Actual	2021-2022 Actual	2022-2023 Adjusted	2023-2024 Approved
Expenditures				
Salaries and Benefits	1,126,166	272,049	1,248,157	1,316,720
Services and Supplies	141,598	168,753	246,976	233,005
Other Charges	-	426,409	91,000	61,000
Fixed Charges	454,501	468,136	257,559	259,558
Depreciation	-	10,740	-	-
Capital Outlay	987	2,354	-	-
Operating Transfers Out	281,343	289,783	106,708	110,976
Total Expenditures	<u>\$2,004,595</u>	<u>\$1,638,225</u>	<u>\$1,950,400</u>	<u>\$1,981,260</u>

CITY OF DALY CITYAnnual Budget
2023-24

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

	2020-21	2021-2022	2022-2023	2023-2024
Revenues	Actual	Actual	Adjusted	Approved
From Other Agencies	-	4,345	-	-
Rents and Interest	85	(8,533)	2,620	2,800
Charges and Fees	247,325	253,498	265,797	241,151
Operating Transfers In	42,104	43,367	24,955	27,634
Total Revenues	<u>\$289,514</u>	<u>\$292,677</u>	<u>\$293,372</u>	<u>\$271,585</u>
Expenditures	2020-21	2021-2022	2022-2023	2023-2024
	Actual	Actual	Adjusted	Approved
Salaries and Benefits	97,806	101,665	151,986	109,797
Services and Supplies	84,841	92,866	118,228	102,550
Other Charges	1,105	3,852	5,000	5,000
Fixed Charges	19,878	20,474	33,248	35,033
Operating Transfers Out	11,197	11,532	14,445	15,023
Total Expenditures	<u>\$214,826</u>	<u>\$230,390</u>	<u>\$322,908</u>	<u>\$267,403</u>

CITY OF DALY CITY**Annual Budget
2023-24****Fund:****PBX-TELEPHONE SYSTEM****53****Department:****FINANCE & ADMIN. SERVICES****030****Program:****TELEPHONE SYSTEM****435**

	2020-21	2021-2022	2022-2023	2023-2024
Revenues	Actual	Actual	Adjusted	Approved
Rents and Interest	(597)	(9,260)	4,278	-
Charges and Fees	282,392	279,276	315,340	318,772
Total Revenues	<u>\$281,795</u>	<u>\$270,016</u>	<u>\$319,618</u>	<u>\$318,772</u>
Expenditures	Actual	Actual	Adjusted	Approved
Services and Supplies	213,216	217,937	221,755	220,000
Depreciation	-	2,595	-	-
Capital Outlay	-	660	7,000	7,000
Operating Transfers Out	12,780	13,163	6,711	6,979
Total Expenditures	<u>\$225,996</u>	<u>\$234,355</u>	<u>\$235,466</u>	<u>\$233,979</u>

CITY OF DALY CITY Annual Budget 2023-24	Fund:	INFORMATION SERVICES	55
	Department:	FINANCE & ADMIN. SERVICES	035
	Program:	INFORMATION SVCS	455

	2020-21 Actual	2021-2022 Actual	2022-2023 Adjusted	2023-2024 Approved
Revenues				
From Other Agencies	197	51,598	-	-
Rents and Interest	(16,903)	(145,511)	50,000	-
Charges and Fees	3,041,469	3,135,713	3,547,001	3,417,939
Miscellaneous Revenues	150	-	150	-
Operating Transfers In	46,439	35,254	507,965	552,636
Total Revenues	<u>\$3,071,352</u>	<u>\$3,077,054</u>	<u>\$4,105,116</u>	<u>\$3,970,575</u>
Expenditures				
Salaries and Benefits	1,408,872	1,668,223	1,809,876	1,844,424
Services and Supplies	1,011,724	784,200	1,070,892	1,455,000
Other Charges	3,309	4,296	8,620	28,800
Fixed Charges	90,977	93,706	93,948	82,900
Depreciation	41,500	186,641	-	-
Capital Outlay	(58,912)	(157,552)	514,500	504,500
Operating Transfers Out	220,617	227,235	192,788	200,500
Total Expenditures	<u>\$2,718,086</u>	<u>\$2,806,750</u>	<u>\$3,690,624</u>	<u>\$4,116,124</u>

CITY OF DALY CITY	Fund:	INFORMATION SERVICES	55
Annual Budget	Department:	FINANCE & ADMIN. SERVICES	035
2023-24	Program:	INFO SVC CAPITAL	458

	2020-21	2021-2022	2022-2023	2023-2024
Revenues	Actual	Actual	Adjusted	Approved
From Other Agencies	49,387	-	-	-
Operating Transfers In	11,642	34,822	43,310	-
Total Revenues	<u>\$61,029</u>	<u>\$34,822</u>	<u>\$43,310</u>	<u>\$0</u>
	2020-21	2021-2022	2022-2023	2023-2024
Expenditures	Actual	Actual	Adjusted	Approved
Services and Supplies	30,926	-	10,000	10,000
Depreciation	691	691	691	-
Capital Outlay	265,206	777,075	893,458	710,000
Total Expenditures	<u>\$296,823</u>	<u>\$777,766</u>	<u>\$904,149</u>	<u>\$720,000</u>

CITY OF DALY CITY	Fund:	INFORMATION SERVICES	55
Annual Budget	Department:	FINANCE & ADMIN. SERVICES	035
2023-24	Program:	COPIERS	459

	2020-21	2021-2022	2022-2023	2023-2024
Revenues	Actual	Actual	Adjusted	Approved
Charges and Fees	106,963	110,172	32,678	43,857
Operating Transfers In	6,500	-	-	-
Total Revenues	<u>\$113,463</u>	<u>\$110,172</u>	<u>\$32,678</u>	<u>\$43,857</u>
	2020-21	2021-2022	2022-2023	2023-2024
Expenditures	Actual	Actual	Adjusted	Approved
Services and Supplies	47,749	40,710	52,000	50,000
Capital Outlay	59,278	24,989	27,000	27,000
Total Expenditures	<u>\$107,027</u>	<u>\$65,699</u>	<u>\$79,000</u>	<u>\$77,000</u>

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 Accidents 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

The Fire Department will support citywide priorities through the following:

Economic Development/Revenue Enhancement

- Complete thorough and timely plans check reviews and construction inspections.
- Provide positive customer relationships through professional consultations regarding development, new business, and expansion opportunities.

SUPPORT FOR CITY-WIDE PRIORITIES (continued)

- Continue to look for cooperative agreements, which reduce cost, enhance service delivery, and provides for revenue and 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 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.
- 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.

ANNUAL BUDGET OUTCOMES (continued)

- 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 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

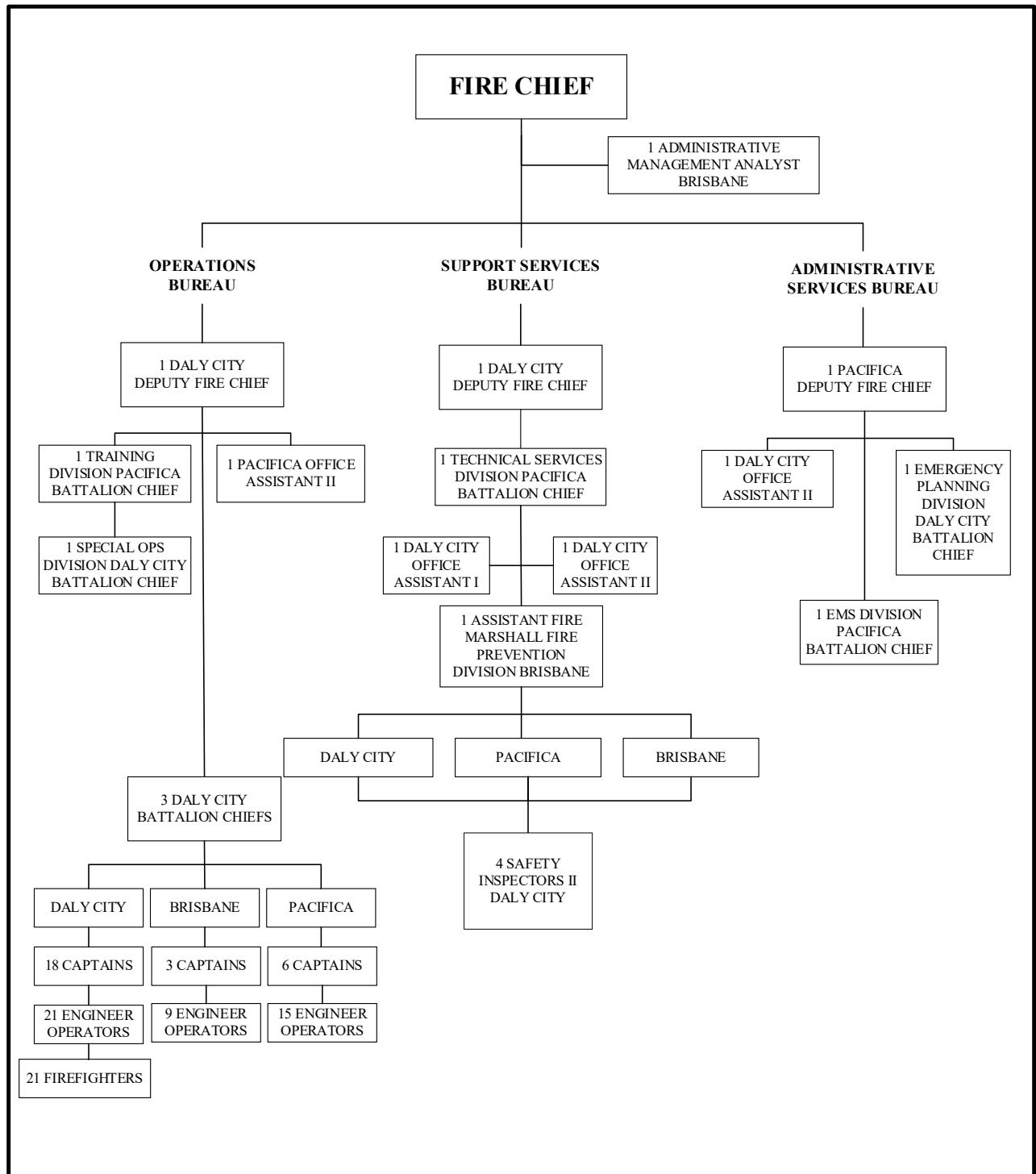
There were no changes to staffing or other significant increases in the Fiscal Year 2023-2024 budget.

PERFORMANCE MEASURES

Measure	Actual 2022-2023	Estimate 2023-2024	Projected 2024-2025
Medical emergency responses by a paramedic fire company will arrive on average within 6 minutes or less total reflex time	100%	100%	100%
Fire emergency responses by a fire company will arrive on average within 6 minutes or less total reflex time	100%	100%	100%
98% overall excellent customer service satisfaction rating	98%	98%	98%
220 + hours of annual mandatory, certification and recurrent training on average for each firefighter will be completed	100%	100%	100%
100% completion of annual required in-service on duty continuing education hours, infrequent skills, and certifications	100%	100%	100%
98% of annual fire and life safety inspections and re-inspections completed by fire companies and dedicated fire inspectors for all commercial, permitted, and multi-family occupancies	99%	99%	99%
1000 + In person citizens will receive training in “Hands Only” Cardiopulmonary Resuscitation (CPR) and “Stop The Bleed & Choking”	COVID Restrictions	1,000	1,000



**NORTH COUNTY FIRE AUTHORITY
FIRE DEPARTMENT
FISCAL YEAR 2024**



FULL-TIME SALARIED POSITION LISTING

FIRE

Classification	Range	FY 2021	FY 2022	FY 2023	FY 2024
Measure Q Fire 01-031-028					
Fire Captain	F265	-	3.00	-	-
Fire Engineer Operator	F255	-	3.00	-	-
Firefighter	F250	-	3.00	-	-
		-	9.00	-	-
Measure Q Fire 01-220-103					
Fire Captain	F265	-	-	3.00	3.00
Fire Engineer Operator	F255	-	-	3.00	3.00
Firefighter	F250	-	-	3.00	3.00
		-	-	9.00	9.00
Fire 01-220-220					
Fire Chief	M455	1.00	1.00	1.00	1.00
Deputy Fire Chief	M420	2.00	2.00	2.00	2.00
Fire Battalion Chief	G275	5.00	5.00	5.00	5.00
Fire Safety Inspector II	I270	3.00	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	21.00	18.00	18.00	18.00
Administrative Assistant	U038	1.00	1.00	1.00	1.00
Office Assistant II	Z125	2.00	2.00	2.00	2.00
		68.00	66.00	66.00	66.00
		68.00	66.00	75.00	75.00

HOURLY FULL TIME EQUIVALENT*

Fire 01-220-220

FY 2024
2.38
2.38

*Began tracking in FY 2024

CITY OF DALY CITY**Annual Budget
2023-24****FIRE DEPARTMENT**

	2020-2021	2021-2022	2022-2023	2023-2024
Revenues	Actual	Actual	Adjusted	Requested
Licenses and Permits	54,687	51,712	54,191	113,000
From Other Agencies	835,178	1,466,775	-	-
Charges and Fees	1,393,040	1,381,160	1,594,453	1,940,831
Miscellaneous Revenues	651,647	747,488	4,100	4,000
Operating Transfers In	100,000	719,881	100,000	100,000
Total Revenues	<u>\$3,034,552</u>	<u>\$4,367,015</u>	<u>\$1,752,744</u>	<u>\$2,157,831</u>
Expenditures	2020-2021	2021-2022	2022-2023	2023-2024
	Actual	Actual	Adjusted	Requested
Salaries and Benefits	21,456,254	25,436,846	26,192,738	27,199,561
Services and Supplies	1,266,798	1,088,576	1,277,457	1,289,062
Other Charges	66,779	83,028	129,089	(11,533)
Fixed Charges	1,769,632	1,803,744	2,133,191	2,492,482
Capital Outlay	254,211	309,589	280,000	362,362
Operating Transfers Out	270,353	358,985	103,629	100,000
Total Expenditures	<u>\$25,084,026</u>	<u>\$29,080,768</u>	<u>\$30,116,104</u>	<u>\$31,431,934</u>

CITY OF DALY CITY	Fund:	GENERAL FUND	01
Annual Budget	Department:	N/A	031
2023-24	Program:	MEASURE Q- FIRE	028

	2020-21 Actual	2021-2022 Actual	2022-2023 Adjusted	2023-2024 Approved
Revenues				
From Other Agencies	-	75,342	-	-
Total Revenues	<u>\$0</u>	<u>\$75,342</u>	<u>\$0</u>	<u>\$0</u>
	2020-21 Actual	2021-2022 Actual	2022-2023 Adjusted	2023-2024 Approved
Expenditures				
Salaries and Benefits	-	2,611,976	-	-
Services and Supplies	-	7,650	-	-
Fixed Charges	-	12,600	-	-
Total Expenditures	<u>\$0</u>	<u>\$2,632,226</u>	<u>\$0</u>	<u>\$0</u>

CITY OF DALY CITY	Fund:	GENERAL FUND	01
Annual Budget	Department:	FIRE DEPARTMENT	220
2023-24	Program:	MEASURE Q	103

	2020-21 Actual	2021-2022 Actual	2022-2023 Adjusted	2023-2024 Approved
Revenues				
Total Revenues	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>
	2020-21 Actual	2021-2022 Actual	2022-2023 Adjusted	2023-2024 Approved
Expenditures				
Salaries and Benefits	-	-	2,824,975	3,192,453
Services and Supplies	-	-	30,300	30,300
Other Charges	-	-	6,400	6,400
Capital Outlay	-	-	25,000	25,750
Total Expenditures	<u>\$0</u>	<u>\$0</u>	<u>\$2,886,675</u>	<u>\$3,254,903</u>

CITY OF DALY CITY	Fund:	GENERAL FUND	01
Annual Budget	Department:	FIRE DEPARTMENT	220
2023-24	Program:	FIRE	220

	2020-21	2021-2022	2022-2023	2023-2024
Revenues	Actual	Actual	Adjusted	Approved
Licenses and Permits	54,687	51,712	54,191	113,000
From Other Agencies	835,178	1,391,432	-	-
Charges and Fees	1,393,040	1,381,160	1,594,453	1,940,831
Miscellaneous Revenues	651,647	747,488	4,100	4,000
Operating Transfers In	-	519,881	-	-
Total Revenues	<u>\$2,934,552</u>	<u>\$4,091,673</u>	<u>\$1,652,744</u>	<u>\$2,057,831</u>
	2020-21	2021-2022	2022-2023	2023-2024
Expenditures	Actual	Actual	Adjusted	Approved
Salaries and Benefits	21,456,254	22,824,870	23,367,763	24,007,109
Services and Supplies	1,266,798	1,080,926	1,247,157	1,258,762
Other Charges	66,779	83,028	122,689	(17,933)
Fixed Charges	1,769,632	1,791,144	2,133,191	2,492,482
Capital Outlay	254,211	309,589	255,000	336,612
Operating Transfers Out	270,353	358,985	103,629	100,000
Total Expenditures	<u>\$25,084,026</u>	<u>\$26,448,542</u>	<u>\$27,229,429</u>	<u>\$28,177,032</u>

CITY OF DALY CITY	Fund:	CAPITAL PROJECTS	31
Annual Budget	Department:	FIRE DEPARTMENT	220
2023-24	Program:	FIRE EMERGENCY EQUIPMEN	891

	2020-21	2021-2022	2022-2023	2023-2024
Revenues	Actual	Actual	Adjusted	Approved
Operating Transfers In	100,000	200,000	100,000	100,000
Total Revenues	<u>\$100,000</u>	<u>\$200,000</u>	<u>\$100,000</u>	<u>\$100,000</u>
	2020-21	2021-2022	2022-2023	2023-2024
Expenditures	Actual	Actual	Adjusted	Approved
Total Expenditures	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>

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

This Department supports citywide priorities through the following:

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

SUPPORT FOR CITY-WIDE PRIORITIES (continued)

- Continue to work with Sustainability Coordinator to develop and implement electronic processes for the Human Resources functions.

ANNUAL BUDGET OUTCOMES

- Complete negotiations with 11 unions and associations and administer labor contracts and agreements.
- Work with departments to resolve all employee-employer problems at the lowest and least detrimental level.
- Provide services in a manner that fosters the overall best interests of the City.
- Continue to research, analyze, and implement processes and procedures to increase efficiency and effectiveness in Human Resources management and delivery.
- Collaborate with other agencies to provide cost effective training opportunities for employees.
- Work with City departments to promptly report injuries.
- Promote healthier and safer workplace by implementing wellness initiatives.
- Encourage employee participation in wellness initiatives through intrinsic rewards.
- Offer additional wellness programs.
- Continue to maintain the COVID-19 Prevention and Response Program, implement policy and procedure updates in accordance with changing Federal and State guidelines

SIGNIFICANT CHANGES FROM THE PRIOR BUDGET

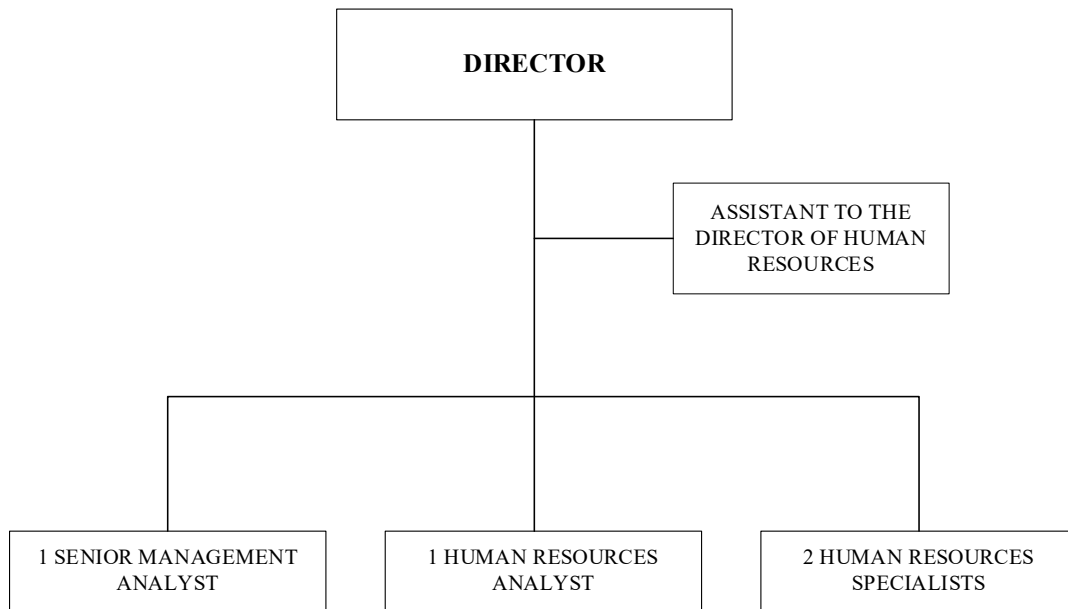
- Continued increase in pre-employment costs associated with new hires/turnover/retirements.

PERFORMANCE MEASURES

Measure	Actual 2022	Estimate 2023	Projected 2024
% of workers compensation claims reported within the State guidelines of five days	100%	96%	96%
Number of events Daly City provides to promote Daly City as a healthy place to work	25	25	25



**CITY OF DALY CITY
DEPARTMENT OF HUMAN RESOURCES
FISCAL YEAR 2024**



FULL-TIME SALARIED POSITION LISTING

HUMAN RESOURCES

Full-Time Salaried Position Listing

Classification	Range	FY 2021	FY 2022	FY 2023	FY 2024
Human Resources 01-070-070					
Director of Human Resources	M428	0.65	0.65	0.65	0.65
Assistant to the Dir of Human Resources	U113	-	-	-	1.00
Senior Management Analyst	U074	0.90	0.90	0.90	0.90
Human Resource Analyst	U058	1.15	1.15	1.15	0.15
Human Resource Specialist	U040	0.95	1.95	1.95	1.95
		3.65	4.65	4.65	4.65
Workers' Comp Claims 58-070-424					
Director of Human Resources	M428	0.35	0.35	0.35	0.35
Senior Management Analyst	U074	0.10	0.10	0.10	0.10
Human Resource Analyst	U058	0.85	0.85	0.85	0.85
Human Resource Specialist	U040	0.05	0.05	0.05	0.05
		-	-	-	-
		5.00	6.00	6.00	6.00

HOURLY FULL TIME EQUIVALENT*

Human Resources 01-070-070

FY 2024
0.25
0.25

*Began tracking in FY 2024

CITY OF DALY CITY**Annual Budget
2023-24****HUMAN RESOURCES**

	2020-2021	2021-2022	2022-2023	2023-2024
Revenues	Actual	Actual	Adjusted	Requested
From Other Agencies	30,420	-	-	-
Rents and Interest	348,414	(86,655)	106,868	22,658
Charges and Fees	5,021,084	4,862,970	4,536,843	5,459,549
Miscellaneous Revenues	33,237	29,438	63,256	1,000
Total Revenues	\$ 5,433,156	\$ 4,805,753	\$ 4,706,967	\$ 5,483,207
Expenditures	2020-2021	2021-2022	2022-2023	2023-2024
	Actual	Actual	Adjusted	Requested
Salaries and Benefits	878,513	1,153,353	1,290,423	1,467,243
Services and Supplies	1,733,647	1,616,403	2,448,909	1,755,726
Other Charges	2,712,657	2,515,186	2,360,019	2,956,270
Fixed Charges	76,075	78,357	101,468	108,091
Program Costs	-	1,043	1,800	1,800
Debt Service	-	72,161	-	-
Capital Outlay	237	1,784	5,665	5,665
Operating Transfers Out	101,548	104,594	59,694	62,082
Total Expenditures	\$ 5,502,678	\$ 5,542,881	\$ 6,267,977	\$ 6,356,877

CITY OF DALY CITY Annual Budget 2023-24	Fund:	GENERAL FUND	01
	Department:	HUMAN RESOURCES	070
	Program:	HUMAN RESOURCES	070

	2020-2021 Actual	2021-2022 Actual	2022-2023 Adjusted	2023-2024 Approved
Revenues				
From Other Agencies	-	23,520	-	-
Total Revenues	<u>\$0</u>	<u>\$23,520</u>	<u>\$0</u>	<u>\$0</u>
	2020-2021 Actual	2021-2022 Actual	2022-2023 Adjusted	2023-2024 Approved
Expenditures				
Salaries and Benefits	669,140	844,005	972,519	1,136,875
Services and Supplies	260,843	369,431	544,086	352,564
Other Charges	97,786	27,181	130,474	145,903
Fixed Charges	69,650	71,740	92,513	99,058
Program Costs	-	1,043	1,800	1,800
Debt Service	-	72,161	-	-
Total Expenditures	<u>\$1,097,419</u>	<u>\$1,385,560</u>	<u>\$1,741,391</u>	<u>\$1,736,200</u>

CITY OF DALY CITY	Fund:	SELF INSURANCE	58
Annual Budget	Department:	HUMAN RESOURCES	070
2023-24	Program:	WORKERS COMP	424

	2020-2021	2021-2022	2022-2023	2023-2024
Revenues	Actual	Actual	Adjusted	Approved
From Other Agencies	-	5,500	-	-
Rents and Interest	(107,888)	(510,381)	-	75,000
Charges and Fees	4,733,650	5,306,357	5,459,549	5,902,332
Miscellaneous Revenues	29,438	19,640	-	-
Total Revenues	<u>\$4,655,200</u>	<u>\$4,821,116</u>	<u>\$5,459,549</u>	<u>\$5,977,332</u>
	2020-2021	2021-2022	2022-2023	2023-2024
Expenditures	Actual	Actual	Adjusted	Approved
Salaries and Benefits	209,373	309,348	317,904	330,369
Services and Supplies	1,467,619	1,241,204	1,890,365	1,388,704
Other Charges	2,613,906	2,487,040	2,224,501	2,805,352
Fixed Charges	6,425	6,618	8,955	9,033
Capital Outlay	165	797	-	-
Operating Transfers Out	101,548	104,594	59,694	62,082
Total Expenditures	<u>\$4,399,036</u>	<u>\$4,149,601</u>	<u>\$4,501,419</u>	<u>\$4,595,540</u>

CITY OF DALY CITY	Fund:	SELF INSURANCE	58
Annual Budget	Department:	HUMAN RESOURCES	070
2023-24	Program:	SAFETY PROGRAMS	426

	2020-2021	2021-2022	2022-2023	2023-2024
Revenues	Actual	Actual	Adjusted	Approved
Rents and Interest	21,233	21,754	22,658	23,204
Miscellaneous Revenues	-	-	1,000	1,000
Total Revenues	<u>\$21,233</u>	<u>\$21,754</u>	<u>\$23,658</u>	<u>\$24,204</u>
	2020-2021	2021-2022	2022-2023	2023-2024
Expenditures	Actual	Actual	Adjusted	Approved
Services and Supplies	5,185	5,768	14,458	14,458
Other Charges	965	965	5,044	5,015
Capital Outlay	73	988	5,665	5,665
Total Expenditures	<u>\$6,223</u>	<u>\$7,720</u>	<u>\$25,167</u>	<u>\$25,138</u>

LIBRARY AND 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

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 Play, Healthy Lifestyles, and Community Engagement

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

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

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

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 classes, programs, events, and recreational and competitive sports to reduce social isolation, promote community building, foster participant wellness, and leisure-time play.

Public Safety

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

ANNUAL BUDGET OUTCOMES

- The Public Library will focus resources on early learning programs to support high-quality preschool and early learning opportunities to help ensure children read proficiently by third grade.
- 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.
- The Recreation Division will continue to promote www.dalycity.org/iplay, the online portal that provides customers a registration interface for enrolling in classes, programs, activities and special events.
- The Department will strive to develop new and innovative year-round recreation and leisure offerings for the enjoyment of all age levels.

SIGNIFICANT CHANGES FROM THE PRIOR BUDGET

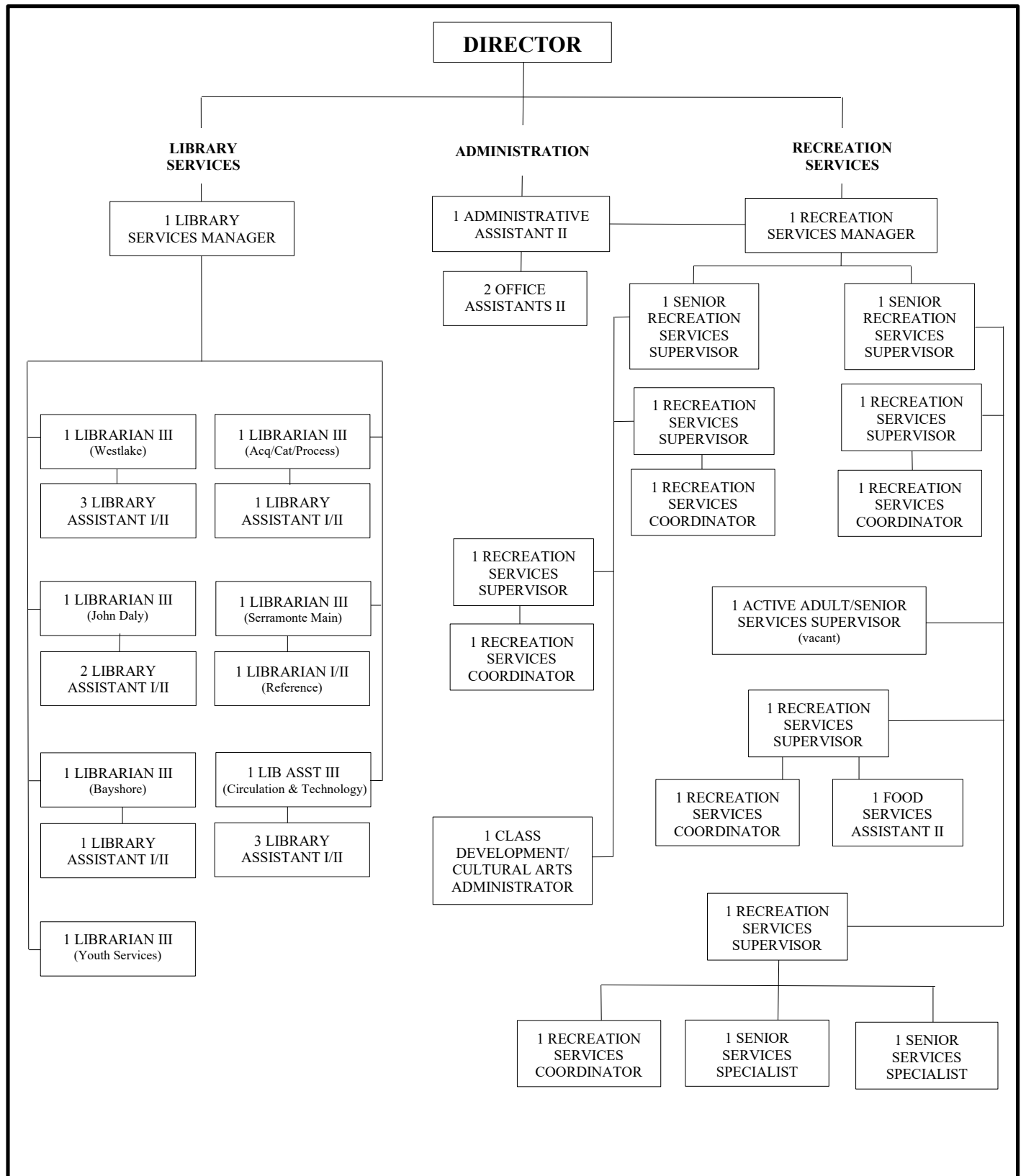
- The Active Adult/Senior Services area, within the Recreation Division, was able to use the yearly \$500,000 Measure Q funds to support funding for two National Fitness courts at Lincoln Park and Westlake Park. We were able to purchase senior lunch program supplies for three locations (Doelger Senior Center, Lincoln Park Community Center and Bayshore Community Center and provide items needed to better serve active adults/seniors citywide.
- The Recreation Division was able to provide all city-wide and cultural arts special events at full capacity to the Daly City community, serving over 6,000 participants.

PERFORMANCE MEASURES

Measure - Library	Actual 2022	Estimate 2023	Projected 2024
Work Load Measure			
Total Circulation (physical and electronic)	381,929	431,971	450,000
Total programs - Number	181	478	450
Total programs - Attendance	6,945	11,258	10,500
Performance Measure			
Percent of program participants that consider programs, resources & collections good or excellent	100%	95%	95%
Percent of program participants that rate customer service as good or excellent	100%	95%	95%
Measure – Recreation	Actual 2022	Estimate 2023	Projected 2024
Online Registration			
Number of customers who utilize online registration portal.	9,076	14,856	16,510
Programming			
Total number of Youth Recreation Program, Teens, Contracted Classes and Camps, Sports Clinics and League participants.	4,298	8,750	8,995
Facilities			
Total number of Facility Permits.	566	592	625
Special Events			
Total number of participants who attended the city-wide and cultural events: Spring Fun Day, Trunk or Treat, Frosty Fest, Black History Celebration, Latino Heritage Event and Kasayahan sa Daly City.	2,183	6,706	7,450
Senior Volunteers and Volunteens			
Total number of Senior Volunteers and Volunteens that support programming.	258	300	350



City of Daly City
DEPARTMENT OF LIBRARY & RECREATION SERVICES
Fiscal Year 2024



FULL-TIME SALARIED POSITION LISTING

LIBRARY & RECREATION SERVICES

Classification	Range	FY 2021	FY 2022	FY2023	FY2024
Measure Q Recreation 01-031-026					
Recreation Services Coordinator	X019	-	2.00	-	-
		-	2.00	-	-
Measure Q Recreation 01-131-103					
Recreation Services Coordinator	X019	-	-	2.00	2.00
Senior Services Specialist	U016	-	-	2.00	2.00
		-	-	4.00	4.00
Measure Q Library 01-031-027					
Librarian II	X046	-	1.00	-	-
Library Assistant I/II	X017	-	2.00	-	-
		-	3.00	-	-
Measure Q Library 01-120-103					
Librarian II	X046	-	-	1.00	1.00
Library Assistant I/II	X017	-	-	2.00	2.00
		-	-	3.00	3.00
Library & Recreation Serv Admin 01-117-117					
Director of Library & Recreation Services	M428	0.50	0.50	0.50	0.50
Recreation Services Manager	U096	1.00	1.00	1.00	1.00
Senior Recreation Services Supervisor	X054	0.20	0.20	2.00	2.00
Class Develop/Cultural Arts Administrator	U039	0.10	0.10	-	-
Recreation Services Supervisor	X138	0.35	0.35	-	-
Administrative Assistant II	U045	0.75	0.75	0.75	0.75
Office Assistant II	Z125	2.00	2.00	2.00	2.00
Recreation Services Coordinator	X019	0.10	0.10	-	-
		5.00	5.00	6.25	6.25
Serramonte Library 01-120-122					
Librarian III	X051	1.00	1.00	1.00	1.00
Librarian I	X039	1.00	1.00	1.00	1.00
Library Assistant III	X132	0.20	0.20	0.20	0.20
Library Assistant II	X026	3.40	3.40	3.40	3.40
		5.60	5.60	5.60	5.60
Bayshore Library 01-120-123					
Librarian II	X046	0.40	0.40	-	-
Library Assistant III	X132	0.10	0.10	0.10	0.10
Library Assistant I/II	X017	0.40	0.40	-	-
		0.90	0.90	0.10	0.10
John Daly Library 01-120-125					
Librarian II	X046	0.60	0.60	1.00	1.00
Library Assistant III	X132	0.15	0.15	0.15	0.15
Library Assistant II	X026	0.60	0.60	1.00	1.00
		1.35	1.35	2.15	2.15
Westlake Library 01-120-126					
Librarian II	X046	1.00	1.00	1.00	1.00
Library Assistant III	X132	0.15	0.15	0.15	0.15
Library Assistant I/II	X026	3.00	3.00	3.00	3.00
		4.15	4.15	4.15	4.15

LIBRARY & RECREATION SERVICES

Classification	Range	FY 2021	FY 2022	FY2023	FY2024
Library Material/Process 01-120-127					
Librarian II	X046	1.00	1.00	1.00	1.00
Library Assistant III	X132	0.10	0.10	0.10	0.10
Library Assistant I/II	X026	0.60	0.60	0.60	0.60
		1.70	1.70	1.70	1.70
Library Programming 01-120-128					
Director of Library & Recreation Services	M428	0.50	0.50	0.50	0.50
Library Services Manager	U096	1.00	1.00	1.00	1.00
Librarian II	X046	1.00	1.00	1.00	1.00
Library Assistant III	X132	0.30	0.30	0.30	0.30
Administrative Assistant II	U045	0.25	0.25	0.25	0.25
		3.05	3.05	3.05	3.05
Marketing 01-131-132					
Senior Recreation Services Supervisor	X054	0.20	0.20	-	-
Recreation Services Supervisor	X138	0.55	0.55	0.40	0.40
Recreation Services Coordinator	X019	-	-	0.40	0.40
		0.75	0.75	0.80	0.80
War Memorial Community Center 01-131-135					
Senior Recreation Services Supervisor	X054	0.05	0.05	-	-
Recreation Services Supervisor	X138	0.45	0.45	0.50	0.50
		0.50	0.50	0.50	0.50
Westlake Community Center 01-131-136					
Senior Recreation Services Supervisor	X054	0.05	0.05	-	-
Recreation Services Supervisor	X138	0.05	0.05	0.25	0.25
Recreation Services Coordinator	X019	0.50	0.50	0.35	0.35
		0.60	0.60	0.60	0.60
Lincoln Community Center 01-131-137					
Senior Recreation Services Supervisor	X054	0.15	0.15	-	-
Recreation Services Supervisor	X138	0.25	0.25	0.40	0.40
Recreation Services Coordinator	X019	0.75	0.75	0.35	0.35
		1.15	1.15	0.75	0.75
Gellert Park 01-131-138					
Senior Recreation Services Supervisor	X054	0.05	0.05	-	-
Recreation Services Supervisor	X138	-	-	0.20	0.20
Recreation Services Coordinator	X019	0.40	0.40	0.40	0.40
		0.45	0.45	0.60	0.60
Athletics 01-131-140					
Recreation Services Supervisor	X138	-	-	0.35	0.35
Recreation Services Coordinator	X019	-	-	0.65	0.65
		-	-	1.00	1.00
AYRP 01-131-141					
Senior Recreation Services Supervisor	X054	0.10	0.10	-	-
Recreation Services Supervisor	X138	0.60	0.60	0.40	0.40
		0.70	0.70	0.40	0.40
SYRP 01-131-142					
Senior Recreation Services Supervisor	X054	0.10	0.10	-	-
Recreation Services Supervisor	X138	0.50	0.50	0.35	0.35
Recreation Services Coordinator	X019	0.10	0.10	0.20	0.20
		0.70	0.70	0.55	0.55

LIBRARY & RECREATION SERVICES

Classification	Range	FY 2021	FY 2022	FY2023	FY2024
Youth Baseball 01-131-143 (*)					
Senior Recreation Services Supervisor	X054	0.05	0.05	-	-
Recreation Services Supervisor	X138	0.10	0.10	-	-
Recreation Services Coordinator	X019	0.20	0.20	-	-
		0.35	0.35	-	-
Youth Basketball 01-131-144 (*)					
Senior Recreation Services Supervisor	X054	0.10	0.10	-	-
Recreation Services Supervisor	X138	0.15	0.15	-	-
Recreation Services Coordinator	X019	0.55	0.55	-	-
		0.80	0.80	-	-
Summer Sports Camps 01-131-149 (*)					
Senior Recreation Services Supervisor	X054	0.05	0.05	-	-
Recreation Services Supervisor	X138	0.05	0.05	-	-
Class Develop/Cultural Arts Administrator	U039	0.05	0.05	-	-
		0.15	0.15	-	-
Teen Grants/Events 01-131-151					
Recreation Services Supervisor	X138	0.35	0.35	0.30	0.30
Recreation Services Coordinator	X019	-	-	0.25	0.25
		0.35	0.35	0.55	0.55
Aquatics 01-131-152					
Senior Recreation Services Supervisor	X054	0.20	0.20	-	-
Recreation Services Supervisor	X138	0.90	0.90	0.55	0.55
Recreation Services Coordinator	X019	0.15	0.15	-	-
		1.25	1.25	0.55	0.55
Facility and Field Rentals 01-131-154					
Senior Recreation Services Supervisor	X054	0.10	0.10	-	-
Recreation Services Supervisor	X138	0.30	0.30	0.30	0.30
Recreation Services Coordinator	X019	0.20	0.20	0.15	0.15
		0.60	0.60	0.45	0.45
Special Events 01-131-155					
Senior Recreation Services Supervisor	X054	0.10	0.10	-	-
Recreation Services Supervisor	X138	0.35	0.35	0.60	0.60
Recreation Services Coordinator	X019	0.05	0.05	0.25	0.25
Class Develop/Cultural Arts Administrator	U039	-	-	0.20	0.20
		0.50	0.50	1.05	1.05
Contract Classes 01-131-157					
Senior Recreation Services Supervisor	X054	0.15	0.15	-	-
Class Develop/Cultural Arts Administrator	U039	0.75	0.75	0.80	0.80
		0.90	0.90	0.80	0.80
Senior Adults 01-131-460					
Senior Recreation Services Supervisor	X054	0.20	0.20	-	-
Class Develop/Cultural Arts Administrator	U039	0.10	0.10	-	-
Active Adult/Senior Services Supervisor	U037	0.95	0.95	1.00	1.00
		1.25	1.25	1.00	1.00
Deli 01-131-461					
Food Service Assistant II	U021	0.05	0.05	-	-
		0.05	0.05	-	-

LIBRARY & RECREATION SERVICES

Classification	Range	FY 2021	FY 2022	FY2023	FY2024
Senior Lunch Program 01-131-463					
Senior Recreation Services Supervisor	X054	0.15	0.15	-	-
Senior Recreation Supervisor	X049	-	-	-	-
Recreation Services Supervisor	X138	0.05	0.05	0.40	0.40
Recreation Program Supervisor	X032	-	-	-	-
Active Adult/Senior Services Supervisor	U037	0.05	0.05	-	-
Food Service Assistant II	U021	0.95	0.95	1.00	1.00
		1.20	1.20	1.40	1.40
(*) FY23: These budgets collapse into the 01-131-140					
		34.00	34.00	41.00	41.00

HOURLY FULL TIME EQUIVALENT*

	FY2024
Measure Q Recreation 01-131-103	1.39
Measure Q Library 01-120-103	0.81
Library & Recreation Serv Admin 01-117-117	0.77
Serramonte Library 01-120-122	1.48
Bayshore Library 01-120-123	0.44
John Daly Library 01-120-125	0.74
Westlake Library 01-120-126	1.47
Library Material/Process 01-120-127	1.05
Library Programming 01-120-128	0.39
Marketing 01-131-132	1.52
Bayshore Community Center 01-131-133	3.39
War Memorial Community Center 01-131-135	2.74
Westlake Community Center 01-131-136	2.35
Lincoln Community Center 01-131-137	1.85
Gellert Park 01-131-138	0.88
Athletics 01-131-140	0.85
AYRP 01-131-141	7.31
SYRP 01-131-142	3.34
Teen Grants/Events 01-131-151	0.71
Aquatics 01-131-152	5.46
Facility and Field Rentals 01-131-154	6.73
Special Events 01-131-155	0.22
Senior Adults 01-131-460	1.39
Deli 01-131-461	0.90
Senior Lunch Program 01-131-463	4.21
	52.37

*Began tracking in FY 2024

CITY OF DALY CITY**Annual Budget
2023-24****LIBRARY & RECREATION**

	2020-2021	2021-2022	2022-2023	2023-2024
Revenues	Actual	Actual	Adjusted	Requested
From Other Agencies	921,197	1,694,010	1,331,873	555,000
Rents and Interest	93,815	372,070	473,587	604,376
Charges and Fees	23,874	42,460	76,450	64,175
Program Fees	137,813	810,583	774,210	1,129,229
Miscellaneous Revenues	94,291	267,042	237,142	297,696
Operating Transfers In	-	171	363,450	-
Total Revenues	<u>\$1,270,991</u>	<u>\$3,186,335</u>	<u>\$3,256,712</u>	<u>\$2,650,476</u>
Expenditures	2020-2021	2021-2022	2022-2023	2023-2024
	Actual	Actual	Adjusted	Requested
Salaries and Benefits	5,370,827	7,379,172	9,129,902	9,940,372
Services and Supplies	1,158,855	1,912,139	2,543,505	1,841,513
Fixed Charges	3,580,064	3,692,377	3,943,700	4,152,017
Program Costs	71,583	195,074	437,599	235,675
Capital Outlay	8,094	158,681	37,000	55,000
Operating Transfers Out	-	-	254,456	-
Total Expenditures	<u>\$10,196,509</u>	<u>\$13,350,490</u>	<u>\$16,365,836</u>	<u>\$16,104,127</u>

CITY OF DALY CITY	Fund:	GENERAL FUND	01
Annual Budget 2023-24	Department:	N/A	031
	Program:	MEASURE Q- REC	026

	2020-2021 Actual	2021-2022 Actual	2022-2023 Adjusted	2023-2024 Approved
Revenues				
From Other Agencies	-	17,021	-	-
Total Revenues	<u>\$0</u>	<u>\$17,021</u>	<u>\$0</u>	<u>\$0</u>
Expenditures				
Salaries and Benefits	-	241,232	-	-
Services and Supplies	-	97,057	-	-
Capital Outlay	-	157,134	-	-
Total Expenditures	<u>\$0</u>	<u>\$495,423</u>	<u>\$0</u>	<u>\$0</u>

CITY OF DALY CITY	Fund:	GENERAL FUND	01
Annual Budget 2023-24	Department:	N/A	031
	Program:	MEASURE Q - LIBRARY	027

	2020-2021 Actual	2021-2022 Actual	2022-2023 Adjusted	2023-2024 Approved
Revenues				
From Other Agencies	-	8,165	-	-
Total Revenues	<u>\$0</u>	<u>\$8,165</u>	<u>\$0</u>	<u>\$0</u>
Expenditures				
Salaries and Benefits	-	172,040	-	-
Total Expenditures	<u>\$0</u>	<u>\$172,040</u>	<u>\$0</u>	<u>\$0</u>

CITY OF DALY CITY	Fund:	GENERAL FUND	01
Annual Budget	Department:	LIBRARY & RECREATION	117
2023-24	Program:	LIB & REC ADMIN	117

	2020-2021	2021-2022	2022-2023	2023-2024
Revenues	Actual	Actual	Adjusted	Approved
From Other Agencies	-	170,208	-	-
Program Fees	350	2,450	-	-
Miscellaneous Revenues	6,250	24,469	1,750	1,750
Total Revenues	<u>\$6,600</u>	<u>\$197,127</u>	<u>\$1,750</u>	<u>\$1,750</u>
	2020-2021	2021-2022	2022-2023	2023-2024
Expenditures	Actual	Actual	Adjusted	Approved
Salaries and Benefits	747,361	816,593	1,826,543	1,438,300
Services and Supplies	57,659	111,865	156,129	154,629
Other Charges	3,274	8,343	10,945	(3,294)
Fixed Charges	632,509	656,396	683,000	747,931
Program Costs	-	685	-	-
Total Expenditures	<u>\$1,440,802</u>	<u>\$1,593,880</u>	<u>\$2,676,617</u>	<u>\$2,337,566</u>

CITY OF DALY CITY	Fund:	GENERAL FUND	01
Annual Budget	Department:	LIBRARY & RECREATION	120
2023-24	Program:	MEASURE Q	103

	2020-2021	2021-2022	2022-2023	2023-2024
Expenditures	Actual	Actual	Adjusted	Approved
Salaries and Benefits	-	-	380,405	456,424
Total Expenditures	<u>\$0</u>	<u>\$0</u>	<u>\$380,405</u>	<u>\$456,424</u>

CITY OF DALY CITY	Fund:	GENERAL FUND	01
Annual Budget	Department:	LIBRARY & RECREATION	120
2023-24	Program:	SERRAMONTE LIB	122

	2020-2021	2021-2022	2022-2023	2023-2024
Revenues	Actual	Actual	Adjusted	Approved
From Other Agencies	-	40,386	-	-
Total Revenues	<u>\$0</u>	<u>\$40,386</u>	<u>\$0</u>	<u>\$0</u>
	2020-2021	2021-2022	2022-2023	2023-2024
Expenditures	Actual	Actual	Adjusted	Approved
Salaries and Benefits	734,554	823,431	883,340	953,396
Services and Supplies	34,073	40,386	35,000	46,500
Other Charges	-	-	-	(4,216)
Fixed Charges	374,855	386,101	363,796	380,492
Total Expenditures	<u>\$1,143,482</u>	<u>\$1,249,918</u>	<u>\$1,282,136</u>	<u>\$1,376,171</u>

CITY OF DALY CITY	Fund:	GENERAL FUND	01
Annual Budget	Department:	LIBRARY & RECREATION	120
2023-24	Program:	BAYSHORE LIBRARY	123

	2020-2021	2021-2022	2022-2023	2023-2024
Revenues	Actual	Actual	Adjusted	Approved
From Other Agencies	-	5,753	-	-
Total Revenues	<u>\$0</u>	<u>\$5,753</u>	<u>\$0</u>	<u>\$0</u>
	2020-2021	2021-2022	2022-2023	2023-2024
Expenditures	Actual	Actual	Adjusted	Approved
Salaries and Benefits	75,244	83,022	34,937	40,559
Services and Supplies	30,142	13,758	8,200	11,900
Other Charges	-	-	-	(931)
Fixed Charges	59,509	61,294	52,624	54,060
Program Costs	-	-	778	778
Total Expenditures	<u>\$164,894</u>	<u>\$158,073</u>	<u>\$96,539</u>	<u>\$106,366</u>

CITY OF DALY CITY	Fund:	GENERAL FUND	01
	Department:	LIBRARY & RECREATION	120
	Program:	JOHN DALY LIB	125
Annual Budget 2023-24			

	2020-2021	2021-2022	2022-2023	2023-2024
Revenues	Actual	Actual	Adjusted	Approved
Miscellaneous Revenues	-	11,261	-	-
Total Revenues	<u>\$0</u>	<u>\$11,261</u>	<u>\$0</u>	<u>\$0</u>
	2020-2021	2021-2022	2022-2023	2023-2024
Expenditures	Actual	Actual	Adjusted	Approved
Salaries and Benefits	120,396	227,586	352,755	377,229
Services and Supplies	15,765	16,802	15,700	21,300
Other Charges	-	-	-	(1,954)
Fixed Charges	150,781	155,304	160,388	167,405
Program Costs	-	1,457	778	778
Total Expenditures	<u>\$286,942</u>	<u>\$401,150</u>	<u>\$529,621</u>	<u>\$564,758</u>

CITY OF DALY CITY	Fund:	GENERAL FUND	01
Annual Budget	Department:	LIBRARY & RECREATION	120
2023-24	Program:	WESTLAKE LIB	126

	2020-2021 Actual	2021-2022 Actual	2022-2023 Adjusted	2023-2024 Approved
Revenues				
From Other Agencies	-	34,680	-	-
Miscellaneous Revenues	-	15,658	-	-
Total Revenues	<u>\$0</u>	<u>\$50,338</u>	<u>\$0</u>	<u>\$0</u>

	2020-2021 Actual	2021-2022 Actual	2022-2023 Adjusted	2023-2024 Approved
Expenditures				
Salaries and Benefits	505,994	587,915	617,721	676,499
Services and Supplies	32,581	34,572	39,782	39,782
Other Charges	-	-	-	(3,237)
Fixed Charges	212,207	218,573	217,128	226,783
Program Costs	175	852	778	778
Total Expenditures	<u>\$750,957</u>	<u>\$841,912</u>	<u>\$875,409</u>	<u>\$940,604</u>

CITY OF DALY CITY	Fund:	GENERAL FUND	01
Annual Budget	Department:	LIBRARY & RECREATION	120
2023-24	Program:	LIB MATL/PROCESS	127

	2020-2021 Actual	2021-2022 Actual	2022-2023 Adjusted	2023-2024 Approved
Revenues				
From Other Agencies	-	13,530	-	-
Miscellaneous Revenues	-	14,170	4,509	-
Total Revenues	<u>\$0</u>	<u>\$27,700</u>	<u>\$4,509</u>	<u>\$0</u>

	2020-2021 Actual	2021-2022 Actual	2022-2023 Adjusted	2023-2024 Approved
Expenditures				
Salaries and Benefits	276,782	307,141	330,155	355,061
Services and Supplies	168,176	222,749	213,247	208,738
Other Charges	-	-	-	(7,753)
Fixed Charges	4,662	4,802	9,262	9,335
Total Expenditures	<u>\$449,620</u>	<u>\$534,691</u>	<u>\$552,663</u>	<u>\$565,381</u>

CITY OF DALY CITY	Fund:	GENERAL FUND	01
Annual Budget	Department:	LIBRARY & RECREATION	120
2023-24	Program:	LIB GENERAL/PROG	128

	2020-2021	2021-2022	2022-2023	2023-2024
Revenues	Actual	Actual	Adjusted	Approved
From Other Agencies	338,519	394,100	460,000	355,000
Charges and Fees	15	1,056	-	-
Miscellaneous Revenues	59,472	31,929	51,445	10,000
Total Revenues	<u>\$398,006</u>	<u>\$427,085</u>	<u>\$511,445</u>	<u>\$365,000</u>
	2020-2021	2021-2022	2022-2023	2023-2024
Expenditures	Actual	Actual	Adjusted	Approved
Salaries and Benefits	537,623	537,856	780,546	812,518
Services and Supplies	309,673	365,802	518,603	368,062
Other Charges	1,063	4,705	5,175	(8,207)
Fixed Charges	13,720	14,132	17,105	17,196
Program Costs	2,246	5,580	7,214	7,214
Total Expenditures	<u>\$864,324</u>	<u>\$928,074</u>	<u>\$1,328,643</u>	<u>\$1,196,783</u>

CITY OF DALY CITY	Fund:	GENERAL FUND	01
Annual Budget	Department:	LIBRARY & RECREATION	131
2023-24	Program:	MEASURE Q	103

	2020-2021	2021-2022	2022-2023	2023-2024
Expenditures	Actual	Actual	Adjusted	Approved
Salaries and Benefits	-	-	480,208	538,125
Services and Supplies	-	-	192,334	152,720
Capital Outlay	-	-	-	40,000
Operating Transfers Out	-	-	100,000	-
Total Expenditures	<u>\$0</u>	<u>\$0</u>	<u>\$772,542</u>	<u>\$730,845</u>

CITY OF DALY CITY	Fund:	GENERAL FUND	01
Annual Budget	Department:	LIBRARY & RECREATION	131
2023-24	Program:	MARKETING	132

	2020-2021	2021-2022	2022-2023	2023-2024
Revenues	Actual	Actual	Adjusted	Approved
From Other Agencies	-	22,066	-	-
Total Revenues	<u>\$0</u>	<u>\$22,066</u>	<u>\$0</u>	<u>\$0</u>
	2020-2021	2021-2022	2022-2023	2023-2024
Expenditures	Actual	Actual	Adjusted	Approved
Salaries and Benefits	157,505	166,802	146,814	192,404
Services and Supplies	2,747	1,236	5,144	6,144
Other Charges	-	-	-	(2,661)
Fixed Charges	4,943	5,092	8,524	1,732
Program Costs	3,741	6,488	6,500	6,500
Total Expenditures	<u>\$168,937</u>	<u>\$179,619</u>	<u>\$166,982</u>	<u>\$204,119</u>

CITY OF DALY CITY	Fund:	GENERAL FUND	01
Annual Budget	Department:	LIBRARY & RECREATION	131
2023-24	Program:	BAYSHORE C/C	133

	2020-2021	2021-2022	2022-2023	2023-2024
Revenues	Actual	Actual	Adjusted	Approved
Program Fees	-	-	7,800	9,000
Operating Transfers In	-	-	363,450	-
Total Revenues	<u>\$0</u>	<u>\$0</u>	<u>\$371,250</u>	<u>\$9,000</u>
	2020-2021	2021-2022	2022-2023	2023-2024
Expenditures	Actual	Actual	Adjusted	Approved
Salaries and Benefits	560	1,561	135,159	223,835
Services and Supplies	168,110	182,394	50,475	68,611
Other Charges	-	-	-	(5,966)
Fixed Charges	417,893	430,430	476,951	514,632
Program Costs	-	-	16,175	21,175
Total Expenditures	<u>\$586,562</u>	<u>\$614,385</u>	<u>\$678,760</u>	<u>\$822,287</u>

CITY OF DALY CITY Annual Budget 2023-24	Fund: GENERAL FUND 01 Department: LIBRARY & RECREATION 131 Program: WAR MEMORIAL C/C 135
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	2020-2021	2021-2022	2022-2023	2023-2024
Revenues	Actual	Actual	Adjusted	Approved
From Other Agencies	-	3,933	-	-
Program Fees	-	52,030	13,200	85,025
Total Revenues	<u>\$0</u>	<u>\$55,963</u>	<u>\$13,200</u>	<u>\$85,025</u>
Expenditures	2020-2021	2021-2022	2022-2023	2023-2024
	Actual	Actual	Adjusted	Approved
Salaries and Benefits	75,993	205,778	274,635	218,528
Services and Supplies	60,413	71,601	59,654	61,808
Other Charges	-	-	-	(6,038)
Fixed Charges	613,178	631,573	703,171	727,168
Program Costs	1,096	1,632	2,500	2,500
Total Expenditures	<u>\$750,681</u>	<u>\$910,585</u>	<u>\$1,039,961</u>	<u>\$1,003,966</u>

CITY OF DALY CITY	Fund:	GENERAL FUND	01
Annual Budget	Department:	LIBRARY & RECREATION	131
2023-24	Program:	WESTLAKE PARK	136

	2020-2021	2021-2022	2022-2023	2023-2024
Revenues	Actual	Actual	Adjusted	Approved
From Other Agencies	-	7,949	-	-
Program Fees	-	3,558	17,264	19,488
Total Revenues	<u>\$0</u>	<u>\$11,507</u>	<u>\$17,264</u>	<u>\$19,488</u>
Expenditures	Actual	Actual	Adjusted	Approved
Salaries and Benefits	67,546	106,394	154,985	221,962
Services and Supplies	10,340	16,014	18,848	17,108
Other Charges	-	-	-	(3,754)
Fixed Charges	398,613	410,571	460,504	483,769
Program Costs	244	2,113	2,500	2,500
Total Expenditures	<u>\$476,743</u>	<u>\$535,092</u>	<u>\$636,837</u>	<u>\$721,585</u>

CITY OF DALY CITY Annual Budget 2023-24	Fund:	GENERAL FUND	01
	Department:	LIBRARY & RECREATION	131
	Program:	LINCOLN COMM CTR	137

	2020-2021	2021-2022	2022-2023	2023-2024
Revenues	Actual	Actual	Adjusted	Approved
From Other Agencies	-	12,186	-	-
Program Fees	90	2,045	13,340	7,260
Miscellaneous Revenues	-	-	1,000	-
Total Revenues	<u>\$90</u>	<u>\$14,231</u>	<u>\$14,340</u>	<u>\$7,260</u>
Expenditures	Actual	Actual	Adjusted	Approved
Salaries and Benefits	171,640	182,651	195,366	232,110
Services and Supplies	7,555	21,991	13,691	14,135
Other Charges	-	-	-	(3,369)
Fixed Charges	129,407	133,289	154,676	160,366
Program Costs	-	-	2,500	2,500
Total Expenditures	<u>\$308,602</u>	<u>\$337,930</u>	<u>\$366,233</u>	<u>\$405,742</u>

CITY OF DALY CITY Annual Budget 2023-24	Fund:	GENERAL FUND	01
	Department:	LIBRARY & RECREATION	131
	Program:	GELLERT PARK	138

	2020-2021	2021-2022	2022-2023	2023-2024
Revenues	Actual	Actual	Adjusted	Approved
From Other Agencies	-	2,908	-	-
Total Revenues	<u>\$0</u>	<u>\$2,908</u>	<u>\$0</u>	<u>\$0</u>
Expenditures	Actual	Actual	Adjusted	Approved
Salaries and Benefits	52,997	64,133	109,049	136,491
Services and Supplies	5,484	11,326	10,988	16,244
Other Charges	-	-	-	(1,789)
Fixed Charges	70,964	73,093	81,588	78,656
Program Costs	-	1,094	2,500	2,500
Total Expenditures	<u>\$129,445</u>	<u>\$149,646</u>	<u>\$204,125</u>	<u>\$232,101</u>

CITY OF DALY CITY	Fund:	GENERAL FUND	01
Annual Budget	Department:	LIBRARY & RECREATION	131
2023-24	Program:	ATHLETICS	140

	2020-2021	2021-2022	2022-2023	2023-2024
Revenues	Actual	Actual	Adjusted	Approved
Program Fees	-	-	158,454	230,450
Total Revenues	<u>\$0</u>	<u>\$0</u>	<u>\$158,454</u>	<u>\$230,450</u>
	2020-2021	2021-2022	2022-2023	2023-2024
Expenditures	Actual	Actual	Adjusted	Approved
Salaries and Benefits	-	-	171,041	190,814
Services and Supplies	-	13,405	85,555	118,680
Other Charges	-	-	-	(5,177)
Program Costs	-	-	12,170	12,270
Total Expenditures	<u>\$0</u>	<u>\$13,405</u>	<u>\$268,766</u>	<u>\$316,586</u>

CITY OF DALY CITY	Fund:	GENERAL FUND	01
Annual Budget	Department:	LIBRARY & RECREATION	131
2023-24	Program:	AYRP	141

	2020-2021	2021-2022	2022-2023	2023-2024
Revenues	Actual	Actual	Adjusted	Approved
From Other Agencies	-	37,487	-	-
Program Fees	19,760	194,889	173,636	333,241
Total Revenues	<u>\$19,760</u>	<u>\$232,377</u>	<u>\$173,636</u>	<u>\$333,241</u>
	2020-2021	2021-2022	2022-2023	2023-2024
Expenditures	Actual	Actual	Adjusted	Approved
Salaries and Benefits	213,947	575,201	396,263	505,697
Services and Supplies	264	1,865	5,072	5,072
Other Charges	138	-	-	(12,012)
Fixed Charges	5,557	5,724	8,559	9,736
Program Costs	3,063	33,259	25,000	47,000
Total Expenditures	<u>\$222,969</u>	<u>\$616,049</u>	<u>\$434,894</u>	<u>\$555,493</u>

CITY OF DALY CITY	Fund:	GENERAL FUND	01
Annual Budget	Department:	LIBRARY & RECREATION	131
2023-24	Program:	SYRP	142

	2020-2021	2021-2022	2022-2023	2023-2024
Revenues	Actual	Actual	Adjusted	Approved
From Other Agencies	-	21,662	-	-
Program Fees	8,259	120,196	166,595	215,019
Miscellaneous Revenues	282	-	-	-
Total Revenues	<u>\$8,541</u>	<u>\$141,858</u>	<u>\$166,595</u>	<u>\$215,019</u>
	2020-2021	2021-2022	2022-2023	2023-2024
Expenditures	Actual	Actual	Adjusted	Approved
Salaries and Benefits	148,242	170,046	249,916	285,218
Services and Supplies	1,315	265	99	99
Other Charges	-	-	-	(6,051)
Fixed Charges	569	586	898	934
Program Costs	7,135	18,685	38,750	38,700
Total Expenditures	<u>\$157,261</u>	<u>\$189,582</u>	<u>\$289,663</u>	<u>\$318,900</u>

CITY OF DALY CITY	Fund:	GENERAL FUND	01
Annual Budget	Department:	LIBRARY & RECREATION	131
2023-24	Program:	YOUTH BASEBALL	143

	2020-2021	2021-2022	2022-2023	2023-2024
Revenues	Actual	Actual	Adjusted	Approved
From Other Agencies	-	4,248	-	-
Program Fees	2,898	10,011	-	-
Total Revenues	<u>\$2,898</u>	<u>\$14,260</u>	<u>\$0</u>	<u>\$0</u>
	2020-2021	2021-2022	2022-2023	2023-2024
Expenditures	Actual	Actual	Adjusted	Approved
Salaries and Benefits	40,783	43,637	-	-
Services and Supplies	1,527	6,559	-	-
Program Costs	-	1,500	-	-
Total Expenditures	<u>\$42,310</u>	<u>\$51,697</u>	<u>\$0</u>	<u>\$0</u>

CITY OF DALY CITY	Fund:	GENERAL FUND	01
Annual Budget	Department:	LIBRARY & RECREATION	131
2023-24	Program:	YOUTH BASKETBALL	144

	2020-2021	2021-2022	2022-2023	2023-2024
Revenues	Actual	Actual	Adjusted	Approved
From Other Agencies	-	9,915	-	-
Program Fees	-	40,562	-	-
Miscellaneous Revenues	98	-	-	-
Total Revenues	<u>\$98</u>	<u>\$50,477</u>	<u>\$0</u>	<u>\$0</u>
Expenditures	2020-2021	2021-2022	2022-2023	2023-2024
	Actual	Actual	Adjusted	Approved
Salaries and Benefits	90,264	118,591	-	-
Services and Supplies	(41)	17,254	-	-
Other Charges	236	-	-	-
Program Costs	829	1,310	-	-
Total Expenditures	<u>\$91,288</u>	<u>\$137,154</u>	<u>\$0</u>	<u>\$0</u>

CITY OF DALY CITY	Fund:	GENERAL FUND	01
Annual Budget	Department:	LIBRARY & RECREATION	131
2023-24	Program:	SUMMER SPORTS CAMPS	149

	2020-2021	2021-2022	2022-2023	2023-2024
Revenues	Actual	Actual	Adjusted	Approved
From Other Agencies	-	858	-	-
Program Fees	23,375	84,485	-	-
Total Revenues	<u>\$23,375</u>	<u>\$85,343</u>	<u>\$0</u>	<u>\$0</u>
Expenditures	2020-2021	2021-2022	2022-2023	2023-2024
	Actual	Actual	Adjusted	Approved
Salaries and Benefits	23,143	26,359	-	-
Services and Supplies	9,255	23,197	-	-
Program Costs	491	-	-	-
Total Expenditures	<u>\$32,890</u>	<u>\$49,555</u>	<u>\$0</u>	<u>\$0</u>

CITY OF DALY CITY	Fund:	GENERAL FUND	01
	Department:	LIBRARY & RECREATION	131
	Program:	TEEN GRNTS/PRGM	151
Annual Budget 2023-24			

	2020-2021	2021-2022	2022-2023	2023-2024
Revenues	Actual	Actual	Adjusted	Approved
From Other Agencies	-	12,745	-	-
Program Fees	1,773	6,188	12,500	21,800
Total Revenues	<u>\$1,773</u>	<u>\$18,933</u>	<u>\$12,500</u>	<u>\$21,800</u>
	2020-2021	2021-2022	2022-2023	2023-2024
Expenditures	Actual	Actual	Adjusted	Approved
Salaries and Benefits	75,227	106,580	113,300	122,999
Services and Supplies	52	60	13,099	13,099
Other Charges	-	-	-	(1,651)
Fixed Charges	507	522	800	832
Program Costs	5,895	9,654	5,850	5,850
Total Expenditures	<u>\$81,680</u>	<u>\$116,816</u>	<u>\$133,049</u>	<u>\$141,130</u>

CITY OF DALY CITY	Fund:	GENERAL FUND	01
Annual Budget	Department:	LIBRARY & RECREATION	131
2023-24	Program:	AQUATICS	152

	2020-2021	2021-2022	2022-2023	2023-2024
Revenues	Actual	Actual	Adjusted	Approved
Program Fees	-	16,030	-	-
Miscellaneous Revenues	20,910	152,135	170,488	281,746
Total Revenues	<u>\$20,910</u>	<u>\$168,165</u>	<u>\$170,488</u>	<u>\$281,746</u>
Expenditures	Actual	Actual	Adjusted	Approved
Salaries and Benefits	235,063	388,200	258,833	404,397
Services and Supplies	728	164,247	89,294	94,646
Other Charges	-	-	-	(10,783)
Fixed Charges	71,565	73,712	72,846	71,061
Program Costs	6,594	9,199	15,000	15,000
Total Expenditures	<u>\$313,950</u>	<u>\$635,357</u>	<u>\$435,973</u>	<u>\$574,322</u>

CITY OF DALY CITY Annual Budget 2023-24	Fund:	GENERAL FUND	01
	Department:	LIBRARY & RECREATION	131
	Program:	FAC & FIELD RENT	154

	2020-2021	2021-2022	2022-2023	2023-2024
Revenues	Actual	Actual	Adjusted	Approved
From Other Agencies	-	163,843	-	-
Rents and Interest	93,815	372,070	473,587	604,376
Program Fees	17,519	155,546	100,000	100,000
Total Revenues	<u>\$111,335</u>	<u>\$691,459</u>	<u>\$573,587</u>	<u>\$704,376</u>
Expenditures	2020-2021	2021-2022	2022-2023	2023-2024
	Actual	Actual	Adjusted	Approved
Salaries and Benefits	316,286	446,443	349,620	473,759
Services and Supplies	26,262	42,980	64,488	69,973
Other Charges	395	-	-	(12,337)
Fixed Charges	5,685	5,855	11,049	18,132
Program Costs	-	871	4,000	-
Capital Outlay	8,094	1,547	37,000	15,000
Total Expenditures	<u>\$356,721</u>	<u>\$497,695</u>	<u>\$466,158</u>	<u>\$564,528</u>

CITY OF DALY CITY	Fund:	GENERAL FUND	01
Annual Budget	Department:	LIBRARY & RECREATION	131
2023-24	Program:	SPECIAL EVENTS	155

	2020-2021	2021-2022	2022-2023	2023-2024
Revenues	Actual	Actual	Adjusted	Approved
From Other Agencies	-	5,925	-	-
Program Fees	2,265	6,661	25,700	27,925
Miscellaneous Revenues	1,210	-	2,950	-
Total Revenues	<u>\$3,475</u>	<u>\$12,586</u>	<u>\$28,650</u>	<u>\$27,925</u>

	2020-2021	2021-2022	2022-2023	2023-2024
Expenditures	Actual	Actual	Adjusted	Approved
Salaries and Benefits	72,810	82,116	163,977	166,925
Services and Supplies	223	228	12,189	20,939
Other Charges	-	-	-	(1,589)
Program Costs	5,998	7,807	17,700	21,700
Total Expenditures	<u>\$79,031</u>	<u>\$90,151</u>	<u>\$193,866</u>	<u>\$207,975</u>

CITY OF DALY CITY	Fund:	GENERAL FUND	01
Annual Budget	Department:	LIBRARY & RECREATION	131
2023-24	Program:	CONTRACT CLASSES	157

	2020-2021	2021-2022	2022-2023	2023-2024
Revenues	Actual	Actual	Adjusted	Approved
From Other Agencies	-	5,506	-	-
Program Fees	61,524	114,644	65,721	65,721
Total Revenues	<u>\$61,524</u>	<u>\$120,151</u>	<u>\$65,721</u>	<u>\$65,721</u>

	2020-2021	2021-2022	2022-2023	2023-2024
Expenditures	Actual	Actual	Adjusted	Approved
Salaries and Benefits	143,665	145,778	126,628	132,000
Services and Supplies	371	371	144	144
Other Charges	-	-	-	(1,202)
Program Costs	14,591	59,231	94,932	39,932
Total Expenditures	<u>\$158,627</u>	<u>\$205,379</u>	<u>\$221,704</u>	<u>\$170,874</u>

CITY OF DALY CITY	Fund:	GENERAL FUND	01
Annual Budget	Department:	LIBRARY & RECREATION	131
2023-24	Program:	DOELGER SR CTR	460

	2020-2021	2021-2022	2022-2023	2023-2024
Revenues	Actual	Actual	Adjusted	Approved
From Other Agencies	-	7,444	-	-
Program Fees	-	1,287	20,000	14,300
Miscellaneous Revenues	5,995	15,628	-	2,000
Total Revenues	<u>\$5,995</u>	<u>\$24,359</u>	<u>\$20,000</u>	<u>\$16,300</u>
	2020-2021	2021-2022	2022-2023	2023-2024
Expenditures	Actual	Actual	Adjusted	Approved
Salaries and Benefits	192,575	208,286	186,823	248,536
Services and Supplies	37,703	56,417	60,684	56,180
Other Charges	-	-	-	(4,060)
Fixed Charges	412,941	425,329	460,832	481,796
Program Costs	1,079	4,927	8,000	8,000
Total Expenditures	<u>\$644,298</u>	<u>\$694,960</u>	<u>\$716,339</u>	<u>\$790,453</u>

CITY OF DALY CITY	Fund:	GENERAL FUND	01
Annual Budget	Department:	LIBRARY & RECREATION	131
2023-24	Program:	DELI	461

	2020-2021	2021-2022	2022-2023	2023-2024
Revenues	Actual	Actual	Adjusted	Approved
From Other Agencies	-	275	-	-
Charges and Fees	520	3,187	20,250	15,000
Total Revenues	<u>\$520</u>	<u>\$3,462</u>	<u>\$20,250</u>	<u>\$15,000</u>
	2020-2021	2021-2022	2022-2023	2023-2024
Expenditures	Actual	Actual	Adjusted	Approved
Salaries and Benefits	11,433	9,987	34,046	58,012
Services and Supplies	274	4,438	15,000	15,000
Other Charges	-	-	1,200	(659)
Total Expenditures	<u>\$11,706</u>	<u>\$14,425</u>	<u>\$50,246</u>	<u>\$72,353</u>

CITY OF DALY CITY	Fund:	GENERAL FUND	01
Annual Budget	Department:	LIBRARY & RECREATION	131
2023-24	Program:	SENIOR LUNCH PRO	463

	2020-2021	2021-2022	2022-2023	2023-2024
Revenues	Actual	Actual	Adjusted	Approved
From Other Agencies	405,119	490,326	609,353	200,000
Charges and Fees	23,339	27,016	44,900	37,875
Total Revenues	<u>\$428,458</u>	<u>\$517,343</u>	<u>\$654,253</u>	<u>\$237,875</u>
Expenditures	2020-2021	2021-2022	2022-2023	2023-2024
	Actual	Actual	Adjusted	Approved
Salaries and Benefits	230,481	343,785	306,029	478,575
Services and Supplies	178,205	368,118	606,830	253,500
Other Charges	1,981	-	2,354	(11,760)
Total Expenditures	<u>\$410,667</u>	<u>\$711,903</u>	<u>\$915,213</u>	<u>\$720,315</u>

CITY OF DALY CITY	Fund:	GRANTS	28
Annual Budget	Department:	LIBRARY & RECREATION	131
2023-24	Program:	ASES - BAYSHORE	178

	2020-2021	2021-2022	2022-2023	2023-2024
Revenues	Actual	Actual	Adjusted	Approved
From Other Agencies	177,559	200,890	262,520	-
Miscellaneous Revenues	-	465	-	-
Total Revenues	<u>\$177,559</u>	<u>\$201,355</u>	<u>\$262,520</u>	<u>\$0</u>
Expenditures	2020-2021	2021-2022	2022-2023	2023-2024
	Actual	Actual	Adjusted	Approved
Salaries and Benefits	52,715	190,031	70,805	-
Services and Supplies	-	5,062	246,756	-
Program Costs	18,406	28,730	173,974	-
Operating Transfers Out	-	-	154,456	-
Total Expenditures	<u>\$71,121</u>	<u>\$223,823</u>	<u>\$645,991</u>	<u>\$0</u>

CITY OF DALY CITY**Annual Budget
2023-24**

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

	2020-2021	2021-2022	2022-2023	2023-2024
Revenues	Actual	Actual	Adjusted	Approved
Charges and Fees	-	11,200	11,300	11,300
Miscellaneous Revenues	75	1,327	5,000	2,200
Operating Transfers In	-	171	-	-
Total Revenues	<u>\$75</u>	<u>\$12,699</u>	<u>\$16,300</u>	<u>\$13,500</u>
Expenditures	2020-2021	2021-2022	2022-2023	2023-2024
	Actual	Actual	Adjusted	Approved
Services and Supplies	-	120	6,500	6,500
Total Expenditures	<u>\$0</u>	<u>\$120</u>	<u>\$6,500</u>	<u>\$6,500</u>

POLICE DEPARTMENT

DEPARTMENT MISSION STATEMENT

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

CORE SERVICES

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

SUPPORT FOR CITY-WIDE PRIORITIES

This Department supports citywide priorities through the following:

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

ANNUAL BUDGET OUTCOMES

- Provide effective, visible neighborhood patrols, and timely response to priority calls and complete thorough field investigations.
- Conduct high quality objective investigations to successfully prosecute crimes against persons or property.

ANNUAL BUDGET OUTCOMES (continued)

- Prevent traffic collisions through enforcement, education, and engineering.
- Provide effective record keeping for both internal and external customers.
- Provide competent and efficient handling of property and evidence.

SIGNIFICANT CHANGES FROM THE PRIOR BUDGET

- Freezing of positions to accommodate requested salary savings.
- Continuation of the Community Wellness and Crisis Response Team (CWCRT), which includes a Mental Health Clinician who provides support and services to our community.
- Purchase and training of a dual-purpose K-9, certified in apprehension and/or detection of narcotics.
- 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.
- 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 and managing personnel. The following are some of the emerging technologies that will impact the Police Department budget:
 - The police department is working with vehicle maintenance to purchase hybrid vehicles for our fleet.
 - Patrol electronic citation devices to improve efficiency and to assist with compliance with AB 953, the Racial Identity Profiling Act (RIPA)
 - Axon hardware and software services, to include additional body worn cameras and user licenses to expand our current program
 - Expand our Axon Air drone program to support our patrol operations and for crime scene reconstruction
 - Fixed and mobile automated license plate readers used to locate missing people, reduce crime, and support investigations

SIGNIFICANT CHANGES FROM THE PRIOR BUDGET (continued)

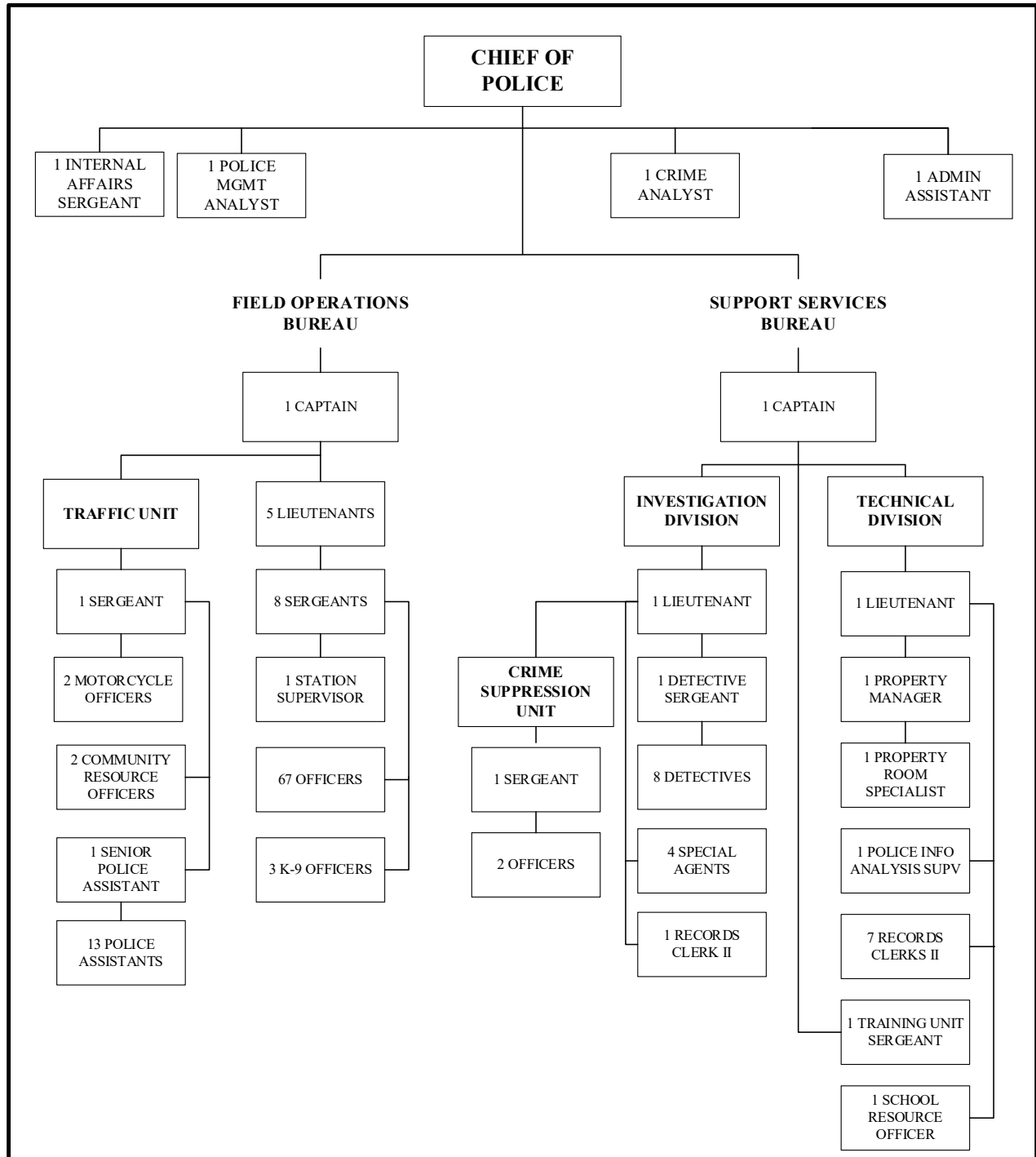
- Maverick Networks, replacement of emergency phones utilized by citizens when contacting our department

PERFORMANCE MEASURES

Measure	Actual 2022	Estimate 2023	Projected 2024
Reduce response times to priority calls for patrol services	5 minutes	5 minutes	5 minutes
Decrease number of fatal and injury collisions by 5%	Fatal: 0 Injury: 200	Fatal: 1 Injury: 190	Fatal: 0 Injury: 181
Provide timely response, as mandated by State law, to all outside requests for police reports	100%	100%	100%
Meet Federal and State statutory guidelines in the handling of property and evidence	100%	100%	100%
100% POST Compliance in Training	100%	100%	100%



**CITY OF DALY CITY
POLICE DEPARTMENT
FISCAL YEAR 2024**



FULL-TIME SALARIED POSITION LISTING

POLICE

Classification	Range	FY 2021	FY 2022	FY 2023	FY 2024
Police Services 01-200-200					
Police Chief	M455	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
Information & Analysis Supervisor	U066	1.00	1.00	1.00	1.00
Property Room Manager	U066	1.00	1.00	1.00	1.00
Administrative Assistant	U038	1.00	1.00	1.00	1.00
Property Room Specialist	U034	1.00	1.00	1.00	1.00
Police Records Clerk II	Z026	8.00	8.00	8.00	8.00
Senior Police Assistant	D027	1.00	1.00	1.00	1.00
Community Service Officer	D027	-	2.00	2.00	2.00
Police Assistant	D020	13.00	13.00	13.00	13.00
		138.00	140.00	140.00	140.00
Citizens Option For Public Safety 28-200-202					
Crime Analyst	U051	1.00	1.00	1.00	1.00
		1.00	1.00	1.00	1.00
		139.00	141.00	141.00	141.00

HOULRY FULL TIME EQUIVALENT*

Police Services 01-200-200

FY 2024
3.54
3.54

*Began tracking in FY 2024

CITY OF DALY CITY**Annual Budget
2023-24****POLICE DEPARTMENT**

	2020-2021	2021-2022	2022-2023	2023-2024
Revenues	Actual	Actual	Adjusted	Requested
Taxes	664,238	734,044	776,600	796,600
Licenses and Permits	5,725	23,975	31,975	37,500
From Other Agencies	493,018	6,200,162	484,221	246,668
Fines and Forfeitures	3,041,085	2,329,238	2,359,876	4,644,022
Rents and Interest	3,930.48	2,074.78	5,233.00	2,000.00
Charges and Fees	349,089	343,642	337,990	325,639
Miscellaneous Revenues	335,954	819,874	314,481	148,325
Operating Transfers In	-	309,154	-	64,463
Total Revenues	\$ 4,893,038	\$ 10,762,163	\$ 4,310,376	\$ 6,265,217
	2020-2021	2021-2022	2022-2023	2023-2024
Expenditures	Actual	Actual	Adjusted	Requested
Salaries and Benefits	30,438,905	33,090,178	39,391,006	41,217,321
Services and Supplies	4,164,466	3,226,557	4,020,210	4,400,731
Other Charges	175,899	260,433	236,711	116,458
Fixed Charges	3,127,543	3,292,287	4,185,506	3,932,107
Capital Outlay	921,472.57	211,087.62	619,444.36	275,656.00
Operating Transfers Out	-	-	475,000	564,463
Total Expenditures	\$ 38,828,286	\$ 40,080,543	\$ 48,927,878	\$ 50,506,736

CITY OF DALY CITY Annual Budget 2023-24	Fund:	GENERAL FUND	01
	Department:	N/A	031
	Program:	MEASURE Q - POLICE	018

	2020-2021 Actual	2021-2022 Actual	2022-2023 Adjusted	2023-2024 Approved
Revenues				
Total Revenues	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>
	2020-2021 Actual	2021-2022 Actual	2022-2023 Adjusted	2023-2024 Approved
Expenditures				
Services and Supplies	-	57,237	-	-
Capital Outlay	23,450	113,168	-	-
Total Expenditures	<u>\$23,450</u>	<u>\$170,405</u>	<u>\$0</u>	<u>\$0</u>

CITY OF DALY CITY Annual Budget 2023-24	Fund:	GENERAL FUND	01
	Department:	POLICE DEPARTMENT	200
	Program:	MEASURE Q	103

	2020-2021 Actual	2021-2022 Actual	2022-2023 Adjusted	2023-2024 Approved
Revenues				
Total Revenues	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>
	2020-2021 Actual	2021-2022 Actual	2022-2023 Adjusted	2023-2024 Approved
Expenditures				
Services and Supplies	-	-	309,743	617,019
Capital Outlay	-	-	77,790	137,280
Total Expenditures	<u>\$0</u>	<u>\$0</u>	<u>\$387,533</u>	<u>\$754,299</u>

CITY OF DALY CITY Annual Budget 2023-24	Fund:	GENERAL FUND	01
	Department:	POLICE DEPARTMENT	200
	Program:	POLICE SERVICES	200

	2020-2021 Actual	2021-2022 Actual	2022-2023 Adjusted	2023-2024 Approved
Revenues				
Taxes	664,238	734,044	776,600	796,600
Licenses and Permits	5,725	23,975	31,975	37,500
From Other Agencies	233,409	5,932,186	224,613	87,779
Fines and Forfeitures	2,637,092	2,263,332	2,359,876	4,643,022
Charges and Fees	342,009	328,762	330,910	309,007
Miscellaneous Revenues	335,691	819,874	314,381	148,325
Total Revenues	<u>\$4,218,164</u>	<u>\$10,102,171</u>	<u>\$4,038,355</u>	<u>\$6,022,233</u>
Expenditures				
Salaries and Benefits	30,279,748	32,925,430	39,209,630	41,034,720
Services and Supplies	3,762,618	3,151,244	3,557,752	3,757,970
Other Charges	170,849	255,145	231,261	109,803
Fixed Charges	3,127,543	3,292,287	4,185,506	3,932,107
Capital Outlay	778,985	91,351	316,349	137,230
Operating Transfers Out	-	-	-	64,463
Total Expenditures	<u>\$38,119,744</u>	<u>\$39,715,457</u>	<u>\$47,500,498</u>	<u>\$49,036,293</u>

CITY OF DALY CITY	Fund:	TRAFFIC SAFETY FUND	23
Annual Budget	Department:	POLICE DEPARTMENT	200
2023-24	Program:	DUICE/STOP PROG	209

	2020-2021	2021-2022	2022-2023	2023-2024
Revenues	Actual	Actual	Adjusted	Approved
Fines and Forfeitures	560	100	-	-
Charges and Fees	7,080	14,880	7,080	16,632
Miscellaneous Revenues	263	-	100	-
Operating Transfers In	-	12,272	-	-
Total Revenues	<u>\$7,903</u>	<u>\$27,252</u>	<u>\$7,180</u>	<u>\$16,632</u>
Expenditures	2020-2021	2021-2022	2022-2023	2023-2024
	Actual	Actual	Adjusted	Approved
Services and Supplies	22,868	3,537	28,556	25,742
Other Charges	5,050	5,288	5,450	6,655
Capital Outlay	1,146	-	1,146	1,146
Total Expenditures	<u>\$29,064</u>	<u>\$8,825</u>	<u>\$35,152</u>	<u>\$33,543</u>

CITY OF DALY CITY	Fund:	TRAFFIC ENFORCEMENT	25
Annual Budget	Department:	POLICE DEPARTMENT	200
2023-24	Program:	POLICE SERVICES	200

	2020-2021	2021-2022	2022-2023	2023-2024
Revenues	Actual	Actual	Adjusted	Approved
Fines and Forfeitures	403,432	65,806	-	1,000
Total Revenues	<u>\$403,432</u>	<u>\$65,806</u>	<u>\$0</u>	<u>\$1,000</u>
Expenditures	2020-2021	2021-2022	2022-2023	2023-2024
	Actual	Actual	Adjusted	Approved
Salaries and Benefits	2,727	-	-	-
Services and Supplies	275,795	-	-	-
Operating Transfers Out	-	-	475,000	500,000
Total Expenditures	<u>\$278,522</u>	<u>\$0</u>	<u>\$475,000</u>	<u>\$500,000</u>

CITY OF DALY CITY Annual Budget 2023-24	Fund:	GRANTS	28
	Department:	POLICE DEPARTMENT	200
	Program:	C O P S - SLESF	202

	2020-2021 Actual	2020-2021 Actual	2021-2022 Adjusted	2022-2023 Approved
Revenues				
From Other Agencies	259,608	267,976	259,608	158,889
Rents and Interest	3,930	2,075	5,233	2,000
Operating Transfers In	-	309,154	-	64,463
Total Revenues	<u>\$263,539</u>	<u>\$579,205</u>	<u>\$264,841</u>	<u>\$225,352</u>
	2020-2021 Actual	2020-2021 Actual	2021-2022 Adjusted	2022-2023 Approved
Expenditures				
Salaries and Benefits	156,430	164,748	181,376	182,601
Services and Supplies	103,185	14,539	124,159	-
Capital Outlay	117,891	6,568	224,159	-
Total Expenditures	<u>\$377,506</u>	<u>\$185,855</u>	<u>\$529,695</u>	<u>\$182,601</u>

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 42 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 284 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.
- Ensure the proper maintenance and function of 550 parking meters.

Public Safety

- Coordinate anti-graffiti efforts to eliminate gang related and offensive tagging.
- Provide annual and monthly playground safety inspections performed by a certified safety inspector for 34 playgrounds.
- Participate in the City Safety Committee and address safety concerns identified by the committee.
- Promptly respond to streetlight and traffic signal malfunctions.
- Make timely repairs to pavement markings and regulatory signs.
- Provide safe, hazard-free sidewalks and roadways.
- Maintain 42 signalized intersections and 3,678 streetlights to allow the safe and efficient transportation of people, goods, and services within the City.
- Repaired 15 Regulated Output (RO) series circuit streetlight failures.

Transportation/Traffic

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

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.
- Successfully obtained over \$4 Million of grant funding for various CIP projects from State, Regional and County government programs including the State Department of Transportation (\$3,200,000), Pedestrian and Bicycle Program Cycle 6 for Measures A and W Grant Funding (\$563,750), New Measure A Local Shuttle Program (\$200,640), and Alternative Congestion Relief and Transportation Demand Management Cycle 1 (\$168,000).
- Ensure the Mussel Rock Landfill Site remains in compliance with existing and future regulations.

Leisure Services

- Provide timely maintenance services to ensure that all public facilities such as recreation centers, playgrounds, parks, and libraries are adequately maintained to provide the public with optimum accommodations for clean, safe, and comfortable recreational activities.
- Identify needed improvements and propose Capital Improvement Projects (CIP) 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 470 private development and building permit plan reviews, and 8 Development Coordinating Committee preliminary reviews of private development.

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 “tail-gate” safety meetings; and participating in the City Safety Committee meetings.
- Continue the migration to energy efficient lighting, heating, ventilating, and air conditioning systems and water conserving plumbing fixtures.
- Processed and issued 665 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 284 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.

Community/Civic Support

- Expand outreach activities within neighborhoods to communicate potential impacts from construction activities.
- Promptly respond to graffiti, weed, rubbish, and illegal dumping abatement concerns.
- Promptly respond to an average of 130 complaints or requests received from the City’s i-Help system monthly, for a total of approximately 1,560 i-Help requests.
- Complete approximately 6,500 work orders.

ANNUAL BUDGET OUTCOMES

Completed construction of approximately 5 major Capital Improvement Projects with a total estimated value in excess of \$3,700,000, including:

- Completed the Polaris Park Improvement Project Playground Equipment Installation
- Completed the Civic Center South Roof Project
- Completed the 2019 Daly City Street Resurfacing and Slurry Seal Project
- Completed the Mussel Rock 2019 Gabion Wall and Stormwater Project
- Completed the Fire Station 93 Emergency Generator Replacement Project

Began planning and project design of approximately 8 major Capital Improvement Program Projects with a total estimated value in excess of \$7,600,000, including:

- 2021-22 Street Resurfacing Project
- 2022-23 Street Resurfacing Project
- Fire Station 91 Driveway

- Storm Drain Master Plan
- Daisaku Ikeda Canyon Site Maintenance
- RO256 Streetlight Conversion Project
- Lincoln Park Outdoor Fitness Court Project
- Westlake Park Outdoor Fitness Court Project

SIGNIFICANT CHANGES FROM PRIOR BUDGET

The Public Works Department struggled to maintain service levels in program areas such as street, park, and facility maintenance caused by a continuing lack of available staff and financial resources.

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

Administration Division

- Provide support services with staff returning to the office full-time.
- Reorganized and replaced the Office Assistant II position with an Office Assistant III position.
- Reorganized and reinstated the Public Works Management Analyst position.

Engineering Division

- Facilitated the return of full Engineering Division services in-person, while maintaining fully electronic capabilities.
- Conducted plan reviews and permit issuances fully electronically and re-opened counter services to the public, providing flexibility based on customer needs.
- Filled the vacant Engineer I position and vacant Engineering Technician position.

Maintenance Division

- Filled the vacant Street Sweeper Operator position.
- Continue to provide tree maintenance through West Coast Arborists contract services.

- Continue to utilize contractual landscape maintenance services to replace two positions eliminated in the Parks Maintenance Section for street median and rights-of-way maintenance.
- Continue to confirm COVID exposure incidents within 24 hours to decontaminate the area where the exposure occurred.

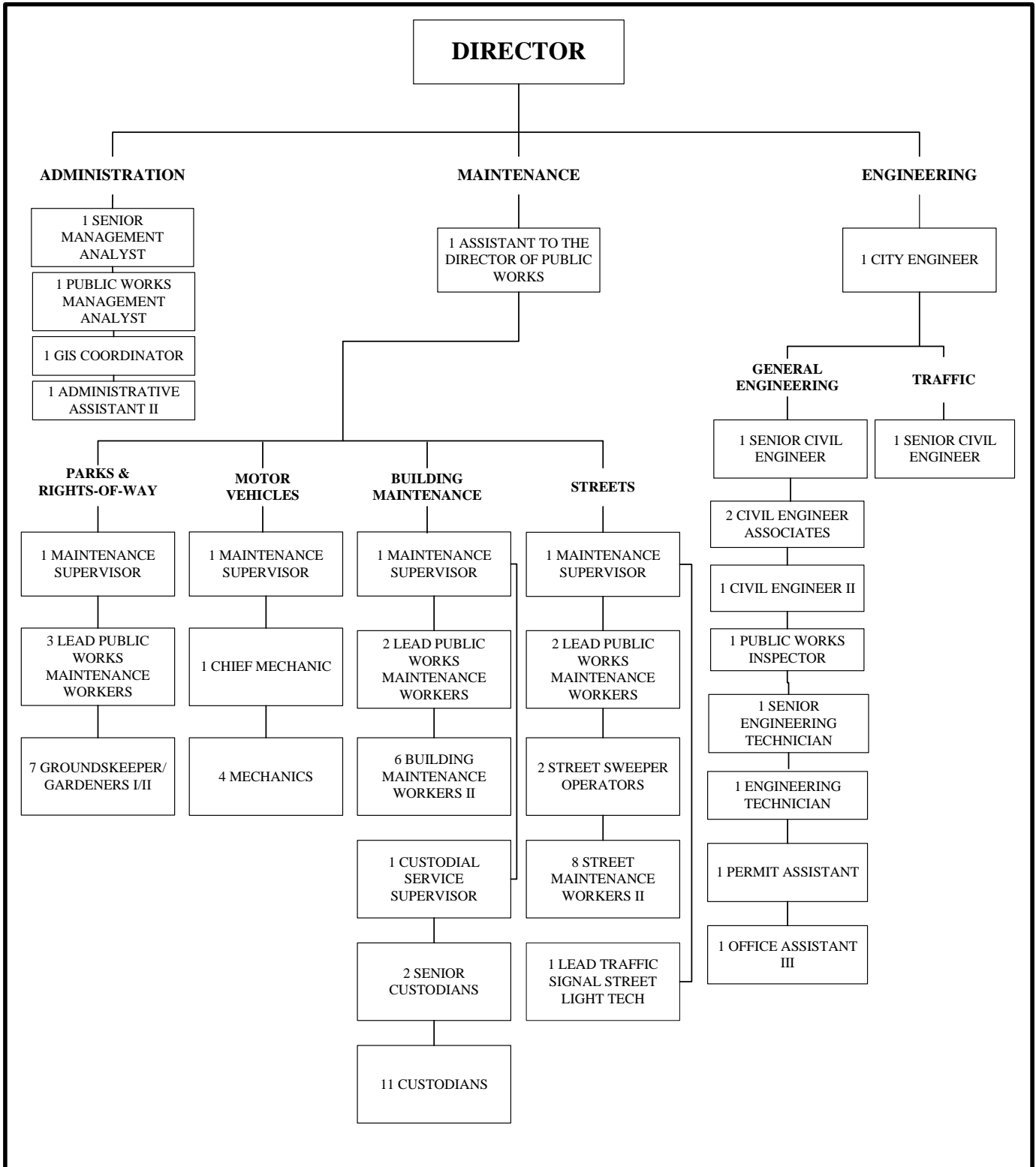
Public Works administration will continue to review alternative service delivery models, including staff reorganizations, increased use of contractual services, and supplemental staffing, in an effort to maintain an acceptable level of service for the Daly City community.

PERFORMANCE MEASURES

Measure	Actual 2022	Estimate 2023	Projected 2024
Complete quarterly HVAC preventative maintenance service 80% of the time.	95%	95%	95%
Repair parallel circuit streetlight outages within 3 working days and repair series circuit streetlight outages within 2 working days of PG&E opening the circuit.	75%	70%	70%
Respond and repair traffic signal problems impacting traffic flow or traffic safety within 12 hours.	100%	100%	100%
Complete vehicle repairs per the manufacturer's specifications within the agreed upon time allotted for the repair 90% of the time.	95%	95%	95%
Perform scheduled maintenance per the manufacturer's recommendations on 100% of vehicle fleet covered by CHP BIT Inspection Mandates.	100%	100%	100%
Investigate and respond to pothole complaints within 24 hours of notification. Repair potholes with 24 hours 90% of the time.	100%	95%	95%
Investigate and respond to regulatory and warning sign complaints within 24 hours.	95%	90%	90%
Inspect and clean 2,181 storm drain catch basins before and after the rainy season.	98%	90%	90%
Inspect sidewalk complaints and install warning features or initiate repairs within 24 hours of notice and complete repairs within thirty working days of inspection.	85%	85%	85%
Report trash/debris complaints to Republic Services on the day received and monitor Republic's compliance with duty to remove within 48 hours.	95%	95%	95%



**CITY OF DALY CITY
DEPARTMENT OF PUBLIC WORKS
FISCAL YEAR 2024**



FULL-TIME SALARIED POSITION LISTING

PUBLIC WORKS

Classification	Range	FY 2021	FY 2022	FY 2023	FY 2024
Public Works Admin 01-310-310					
Director of Public Works	M440	0.07	0.07	0.07	0.07
Geographic Info Systems Coordinator	U065	-	1.00	1.00	1.00
Public Works Management Analyst	U059	-	-	1.00	1.00
Geographic Info Systems Analyst	U058	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
		1.82	1.82	2.82	2.82
Engineering 01-312-311					
Director of Public Works	M440	0.21	0.21	0.21	0.21
City Engineer	U112	1.00	1.00	1.00	1.00
Senior Civil Engineer	U095	1.00	1.00	1.00	1.00
Civil Engineering Associate	U076	2.00	2.00	2.00	2.00
Senior Management Analyst	U074	1.00	1.00	1.00	1.00
Civil Engineer II	X062	1.00	1.00	1.00	1.00
Public Works Inspector	X052	1.00	1.00	1.00	1.00
Senior Engineering Technician	X052	1.00	1.00	1.00	1.00
Engineering Technician	X044	0.50	0.50	0.50	0.50
Administrative Assistant II	U045	0.75	0.75	0.75	0.75
Permit Assistant	Z030	1.00	1.00	1.00	1.00
Office Assistant III	Z125	1.00	1.00	1.00	1.00
		11.46	11.46	11.46	11.46
Transportation Traffic Signal & Street Lighting 17-316-353					
Senior Civil Engineer	U095	1.00	1.00	1.00	1.00
Maintenance Supervisor	U080	-	-	-	0.25
Public Works Maintenance Supervisor	U067	0.25	0.25	0.25	-
Lead Traffic Signal/Street Light Technician	X059	1.00	1.00	1.00	1.00
		2.25	2.25	2.25	2.25
Transportation Streets Maintenance 17-314-330					
Director of Public Works	M440	0.20	0.20	0.20	0.20
Assistant to the Director of Public Works	U113	0.40	0.40	0.40	0.40
Maintenance Supervisor	U080	-	-	-	0.75
Public Works Maintenance Supervisor	U067	0.75	0.75	0.75	-
Lead Street Maintenance Worker	X044	2.00	2.00	2.00	2.00
Street Sweeper Operator	X041	1.00	1.00	1.00	2.00
Streets Maintenance Worker II	X030	9.00	9.00	9.00	8.00
		13.35	13.35	13.35	13.35
Parks Maintenance 01-317-160					
Director of Public Works	M440	0.10	0.10	0.10	0.10
Assistant to the Director of Public Works	U113	0.20	0.20	0.20	0.20
Maintenance Supervisor	U080	-	-	-	1.00
Public Works Maintenance Supervisor	U067	1.00	1.00	1.00	-
Lead Public Works Maintenance Worker	X044	4.00	4.00	4.00	3.00
Groundskeeper/Gardener I/II	X030	6.00	6.00	6.00	7.00
		11.30	11.30	11.30	11.30

PUBLIC WORKS

Classification	Range	FY 2021	FY 2022	FY 2023	FY 2024
Building Maintenance 54-313-110					
Director of Public Works	M440	0.21	0.21	0.21	0.21
Assistant to the Director of Public Works	U113	0.20	0.20	0.20	0.20
Maintenance Supervisor	U080	-	-	-	1.00
Public Works Maintenance Supervisor	U067	1.00	1.00	1.00	-
Lead Public Maintenance Worker	X044	2.00	2.00	2.00	2.00
Custodial Services Supervisor	U050	1.00	1.00	1.00	1.00
Building Maintenance Worker II	X132	6.00	6.00	6.00	6.00
Senior Custodian	X029	2.00	2.00	2.00	2.00
Custodian	X025	11.00	11.00	11.00	11.00
		23.41	23.41	23.41	23.41
Motor Vehicles 51-315-450					
Director of Public Works	M440	0.21	0.21	0.21	0.21
Assistant to the Director of Public Works	U113	0.20	0.20	0.20	0.20
Maintenance Supervisor	U080	-	-	-	1.00
Public Works Maintenance Supervisor	U067	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	6.41	6.41	6.41
		70.00	70.00	71.00	71.00

HOURLY FULL TIME EQUIVALENT*

	FY 2024
Engineering 01-312-311	1.85
Transportation Streets Maintenance 17-314-330	0.94
Parks Maintenance 01-317-160	1.69
Building Maintenance 54-313-110	1.44
Motor Vehicles 51-315-450	0.25
	6.17

*Began tracking in FY 2024

CITY OF DALY CITY**Annual Budget
2023-24****PUBLIC WORKS**

	2020-2021	2021-2022	2022-2023	2023-2024
Revenues	Actual	Actual	Adjusted	Approved
Licenses and Permits	73,568	86,152	37,500	90,000
From Other Agencies	209,181	451,702	-	-
Rents and Interest	600	(301,960)	31,921	28,000
Charges and Fees	13,172,456	13,738,409	15,296,771	16,152,293
Miscellaneous Revenues	413,614	398,726	104,500	106,000
Operating Transfers In	3,539,047	2,077,583	1,561,856	2,249,507
Total Revenues	<u>\$17,408,465</u>	<u>\$16,450,612</u>	<u>\$17,032,548</u>	<u>\$18,625,800</u>
Expenditures	2020-2021	2021-2022	2022-2023	2023-2024
	Actual	Actual	Adjusted	Approved
Salaries and Benefits	10,782,747	11,443,899	14,042,053	15,015,219
Services and Supplies	4,183,062	4,513,363	5,592,037	5,759,721
Other Charges	331,953	534,191	572,970	713,819
Fixed Charges	2,425,544	2,489,097	3,733,199	4,029,007
Debt Service	21,118	(158,739)	34,378	(313,338)
Depreciation	858,170	1,001,229	-	-
Capital Outlay	(30,817)	543,384	4,125,991	4,476,941
Operating Transfers Out	3,283,264	3,929,291	2,628,980	2,419,899
Total Expenditures	<u>\$21,855,041</u>	<u>\$24,295,716</u>	<u>\$30,729,608</u>	<u>\$32,101,268</u>

CITY OF DALY CITY	Fund:	GENERAL FUND	01
	Department:	PUBLIC WORKS	310
	Program:	PUBLIC WORKS ADM	310
Annual Budget 2023-2024			

	2020-2021	2021-2022	2022-2023	2023-2024
Revenues	Actual	Actual	Adjusted	Approved
From Other Agencies	-	6,952	-	-
Charges and Fees	148,732	43,028	30,000	30,000
Total Revenues	<u>\$148,732</u>	<u>\$49,979</u>	<u>\$30,000</u>	<u>\$30,000</u>
	2020-2021	2021-2022	2022-2023	2023-2024
Expenditures	Actual	Actual	Adjusted	Approved
Salaries and Benefits	313,781	284,595	652,748	692,846
Services and Supplies	3,925	2,819	5,020	29,320
Other Charges	4,937	1,285	8,770	8,044
Fixed Charges	139,749	141,974	202,643	199,065
Total Expenditures	<u>\$462,393</u>	<u>\$430,674</u>	<u>\$869,181</u>	<u>\$929,275</u>

CITY OF DALY CITY	Fund:	GENERAL FUND	01
Annual Budget	Department:	PUBLIC WORKS	312
2023-2024	Program:	ENGINEERING	311

	2020-2021	2021-2022	2022-2023	2023-2024
Revenues	Actual	Actual	Adjusted	Approved
Licenses and Permits	73,568	86,152	37,500	90,000
From Other Agencies	-	70,976	-	-
Charges and Fees	2,251,079	2,624,618	1,522,000	1,640,000
Miscellaneous Revenues	-	1,101	-	-
Total Revenues	<u>\$2,324,647</u>	<u>\$2,782,847</u>	<u>\$1,559,500</u>	<u>\$1,730,000</u>
	2020-2021	2021-2022	2022-2023	2023-2024
Expenditures	Actual	Actual	Adjusted	Approved
Salaries and Benefits	1,752,590	2,018,223	2,414,991	2,619,451
Services and Supplies	199,844	253,056	435,541	440,160
Other Charges	4,623	6,517	6,640	(9,981)
Fixed Charges	321,026	327,792	367,788	430,832
Operating Transfers Out	50,000	3,608	11,976	-
Total Expenditures	<u>\$2,328,084</u>	<u>\$2,609,194</u>	<u>\$3,236,935</u>	<u>\$3,480,462</u>

CITY OF DALY CITY	Fund:	GENERAL FUND	01
Annual Budget	Department:	PUBLIC WORKS	314
2023-2024	Program:	STREETS	330

	2020-2021	2021-2022	2022-2023	2023-2024
Expenditures	Actual	Actual	Adjusted	Approved
Salaries and Benefits	-	2,393	-	-
Operating Transfers Out	1,845,797	1,892,016	1,073,074	747,857
Total Expenditures	<u>\$1,845,797</u>	<u>\$1,894,408</u>	<u>\$1,073,074</u>	<u>\$747,857</u>

CITY OF DALY CITY	Fund:	GENERAL FUND	01
Annual Budget	Department:	PUBLIC WORKS	316
2023-2024	Program:	SIGNALS & LIGHTS	353

	2020-2021	2021-2022	2022-2023	2023-2024
Expenditures	Actual	Actual	Adjusted	Approved
Operating Transfers Out	829,271	1,443,320	673,268	766,554
Total Expenditures	<u>\$829,271</u>	<u>\$1,443,320</u>	<u>\$673,268</u>	<u>\$766,554</u>

CITY OF DALY CITY	Fund:	GENERAL FUND	01
Annual Budget	Department:	PUBLIC WORKS	317
2023-2024	Program:	PARKS MAINT	160

	2020-2021	2021-2022	2022-2023	2023-2024
Revenues	Actual	Actual	Adjusted	Approved
From Other Agencies	-	93,713	-	-
Charges and Fees	25,356	25,356	48,636	48,636
Miscellaneous Revenues	17,668	52,166	-	-
Total Revenues	<u>\$43,024</u>	<u>\$171,234</u>	<u>\$48,636</u>	<u>\$48,636</u>

	2020-2021	2021-2022	2022-2023	2023-2024
Expenditures	Actual	Actual	Adjusted	Approved
Salaries and Benefits	1,840,975	1,957,917	2,205,175	2,393,307
Services and Supplies	560,330	502,353	700,942	763,100
Other Charges	504	924	6,075	(23,035)
Fixed Charges	499,394	517,310	658,154	694,485
Total Expenditures	<u>\$2,901,202</u>	<u>\$2,978,503</u>	<u>\$3,570,347</u>	<u>\$3,827,858</u>

CITY OF DALY CITY	Fund:	GAS TAX	17
Annual Budget	Department:	PUBLIC WORKS	314
2023-2024	Program:	STREETS	330

	2020-2021	2021-2022	2022-2023	2023-2024
Revenues	Actual	Actual	Adjusted	Approved
From Other Agencies	1,829	86,913	-	-
Charges and Fees	1,043,024	1,053,088	1,059,677	1,063,484
Miscellaneous Revenues	65,024	25,707	2,000	3,500
Operating Transfers In	1,937,016	760,963	792,857	1,248,580
Total Revenues	<u>\$3,046,892</u>	<u>\$1,926,671</u>	<u>\$1,854,534</u>	<u>\$2,315,564</u>
	2020-2021	2021-2022	2022-2023	2023-2024
Expenditures	Actual	Actual	Adjusted	Approved
Salaries and Benefits	1,873,005	1,934,086	2,552,319	2,678,873
Services and Supplies	263,057	329,337	312,000	367,500
Other Charges	29,074	35,520	42,200	23,024
Fixed Charges	560,400	570,141	994,926	1,085,621
Capital Outlay	3,795	15,610	6,000	6,000
Operating Transfers Out	311,877	321,233	253,068	263,191
Total Expenditures	<u>\$3,041,208</u>	<u>\$3,205,928</u>	<u>\$4,160,513</u>	<u>\$4,424,209</u>

CITY OF DALY CITY Annual Budget 2023-2024	Fund:	GAS TAX	17
	Department:	PUBLIC WORKS	316
	Program:	SIGNALS & LIGHTS	353

	2020-2021	2021-2022	2022-2023	2023-2024
Revenues	Actual	Actual	Adjusted	Approved
From Other Agencies	-	12,375	-	-
Charges and Fees	82,185	73,310	7,080	7,000
Miscellaneous Revenues	25,630	10,708	7,500	7,500
Operating Transfers In	1,443,320	878,459	766,554	1,000,928
Total Revenues	<u>\$ 1,551,136</u>	<u>\$ 974,852</u>	<u>\$ 781,134</u>	<u>\$ 1,015,428</u>
Expenditures	2020-2021	2021-2022	2022-2023	2023-2024
	Actual	Actual	Adjusted	Approved
Salaries and Benefits	580,102	634,388	660,830	661,229
Services and Supplies	555,673	549,388	621,764	570,350
Other Charges	286,361	288,918	293,825	270,295
Fixed Charges	90,454	93,276	262,830	313,825
Operating Transfers Out	38,547	39,703	40,161	41,767
Total Expenditures	<u>\$ 1,551,136</u>	<u>\$ 1,605,672</u>	<u>\$ 1,879,409</u>	<u>\$ 1,857,466</u>

CITY OF DALY CITY	Fund:	LINDA VISTA BENEFIT ASSESS	19
Annual Budget 2023-2024	Department:	PUBLIC WORKS	310
	Program:	LINDA VISTA SUB	335

	2020-2021 Actual	2021-2022 Actual	2022-2023 Adjusted	2023-2024 Approved
Revenues				
Rents and Interest	(3,508)	(10,527)	4,739	2,100
Charges and Fees	26,599	26,598	26,600	26,599
Total Revenues	<u>\$23,091</u>	<u>\$16,071</u>	<u>\$31,339</u>	<u>\$28,699</u>
	2020-2021 Actual	2021-2022 Actual	2022-2023 Adjusted	2023-2024 Approved
Expenditures				
Services and Supplies	10,582	9,962	12,615	12,615
Other Charges	300	358	250	250
Capital Outlay	4,200	1,042	2,000	2,000
Total Expenditures	<u>\$15,082</u>	<u>\$11,362</u>	<u>\$14,865</u>	<u>\$14,865</u>

CITY OF DALY CITY	Fund:	LINDA VISTA BENEFIT ASSESS	19
Annual Budget 2023-2024	Department:	PUBLIC WORKS	310
	Program:	BAY RIDGE SUBDIV	377

	2020-2021 Actual	2021-2022 Actual	2022-2023 Adjusted	2023-2024 Approved
Revenues				
Rents and Interest	1,831	(4,717)	2,182	900
Charges and Fees	17,781	17,781	17,781	17,781
Total Revenues	<u>\$19,613</u>	<u>\$13,063</u>	<u>\$19,963</u>	<u>\$18,681</u>
	2020-2021 Actual	2021-2022 Actual	2022-2023 Adjusted	2023-2024 Approved
Expenditures				
Services and Supplies	7,200	6,690	10,251	10,251
Other Charges	201	201	250	250
Capital Outlay	3,870	1,042	2,000	2,000
Total Expenditures	<u>\$11,271</u>	<u>\$7,933</u>	<u>\$12,501</u>	<u>\$12,501</u>

CITY OF DALY CITY	Fund:	MOTOR VEHICLES	51
Annual Budget	Department:	PUBLIC WORKS	315
2023-2024	Program:	MOTOR VEHICLES	450

	2020-2021	2021-2022	2022-2023	2023-2024
Revenues	Actual	Actual	Adjusted	Approved
From Other Agencies	3,189	34,186	-	-
Rents and Interest	1,779	(203,190)	-	-
Charges and Fees	4,449,861	4,592,957	4,137,718	4,491,577
Miscellaneous Revenues	293,265	303,056	95,000	95,000
Operating Transfers In	-	9,661	-	-
Total Revenues	<u>\$4,748,094</u>	<u>\$4,736,670</u>	<u>\$4,232,718</u>	<u>\$4,586,577</u>
Expenditures	2020-2021	2021-2022	2022-2023	2023-2024
	Actual	Actual	Adjusted	Approved
Salaries and Benefits	1,201,468	1,199,552	1,391,833	1,512,114
Services and Supplies	1,391,382	1,551,274	1,865,642	2,007,750
Other Charges	5,233	4,225	9,100	13,450
Fixed Charges	636,052	655,134	971,484	1,030,066
Depreciation	851,097	994,156	-	-
Capital Outlay	(42,682)	-	-	-
Operating Transfers Out	78,168	92,784	215,828	224,461
Total Expenditures	<u>\$4,120,718</u>	<u>\$4,497,124</u>	<u>\$4,453,887</u>	<u>\$4,787,841</u>

CITY OF DALY CITY	Fund:	MOTOR VEHICLES	51
Annual Budget	Department:	PUBLIC WORKS	315
2023-2024	Program:	MOT VEH REPLACE	453

	2020-2021	2021-2022	2022-2023	2023-2024
Revenues	Actual	Actual	Adjusted	Approved
Charges and Fees	-	-	2,542,423	2,651,286
Operating Transfers In	51,399	278,500	-	-
Total Revenues	<u>\$51,399</u>	<u>\$278,500</u>	<u>\$2,542,423</u>	<u>\$2,651,286</u>
	2020-2021	2021-2022	2022-2023	2023-2024
Expenditures	Actual	Actual	Adjusted	Approved
Capital Outlay	-	5,809	4,115,991	4,207,000
Total Expenditures	<u>\$0</u>	<u>\$5,809</u>	<u>\$4,115,991</u>	<u>\$4,207,000</u>

CITY OF DALY CITY	Fund:	MOTOR VEHICLES	51
Annual Budget	Department:	PUBLIC WORKS	315
2023-2024	Program:	FIRE APP REPLACE	454

	2020-2021	2021-2022	2022-2023	2023-2024
Revenues	Actual	Actual	Adjusted	Approved
Operating Transfers In	107,312	150,000	-	-
Total Revenues	<u>\$107,312</u>	<u>\$150,000</u>	<u>\$0</u>	<u>\$0</u>
	2020-2021	2021-2022	2022-2023	2023-2024
Expenditures	Actual	Actual	Adjusted	Approved
Other Charges	-	195,491	200,710	427,271
Debt Service	21,118	(158,739)	34,378	(313,338)
Capital Outlay	-	519,881	-	259,941
Total Expenditures	<u>\$21,118</u>	<u>\$556,632</u>	<u>\$235,088</u>	<u>\$373,873</u>

CITY OF DALY CITY	Fund:	BUILDING MAINTENANCE	54
Annual Budget	Department:	PUBLIC WORKS	313
2023-2024	Program:	BLDG MAINTENANCE	110

	2020-2021	2021-2022	2022-2023	2023-2024
Revenues	Actual	Actual	Adjusted	Approved
From Other Agencies	204,163	146,588	-	-
Rents and Interest	498	(83,526)	25,000	25,000
Charges and Fees	5,127,838	5,281,673	5,904,856	6,175,930
Miscellaneous Revenues	12,027	5,988	-	-
Operating Transfers In	-	-	2,445	-
Total Revenues	<u>\$5,344,526</u>	<u>\$5,350,724</u>	<u>\$5,932,301</u>	<u>\$6,200,930</u>
	2020-2021	2021-2022	2022-2023	2023-2024
Expenditures	Actual	Actual	Adjusted	Approved
Salaries and Benefits	3,218,410	3,411,611	4,160,957	4,453,899
Services and Supplies	1,177,029	1,290,565	1,569,987	1,528,500
Other Charges	720	753	5,150	4,250
Fixed Charges	178,469	183,472	275,375	275,113
Depreciation	7,073	7,073	-	-
Operating Transfers Out	129,605	136,627	361,605	376,069
Total Expenditures	<u>\$4,711,305</u>	<u>\$5,030,101</u>	<u>\$6,373,074</u>	<u>\$6,637,831</u>

CITY OF DALY CITY	Fund:	BUILDING MAINTENANCE	54
Annual Budget	Department:	PUBLIC WORKS	313
2023-2024	Program:	CHILD CR CTR MNT	116

	2020-2021	2021-2022	2022-2023	2023-2024
Expenditures	Actual	Actual	Adjusted	Approved
Salaries and Benefits	242	878	-	-
Services and Supplies	14,026	17,066	26,000	27,900
Total Expenditures	<u>\$14,269</u>	<u>\$17,944</u>	<u>\$26,000</u>	<u>\$27,900</u>

CITY OF DALY CITY	Fund:	BUILDING MAINTENANCE	54
Annual Budget	Department:	PUBLIC WORKS	313
2023-2024	Program:	GIAMM POOL MAINT	118

	2020-2021	2021-2022	2022-2023	2023-2024
Expenditures	Actual	Actual	Adjusted	Approved
Salaries and Benefits	2,174	257	3,200	3,500
Services and Supplies	13	854	32,275	2,275
Total Expenditures	<u>\$2,187</u>	<u>\$1,111</u>	<u>\$35,475</u>	<u>\$5,775</u>

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.

SUPPORT FOR CITY-WIDE PRIORITIES *(continued)*

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

Protect Public Health and Safety

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

Infrastructure

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

Government Operations

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

Community/Civic Support

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

ANNUAL BUDGET OUTCOMES

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

SIGNIFICANT CHANGES FROM THE PRIOR BUDGET

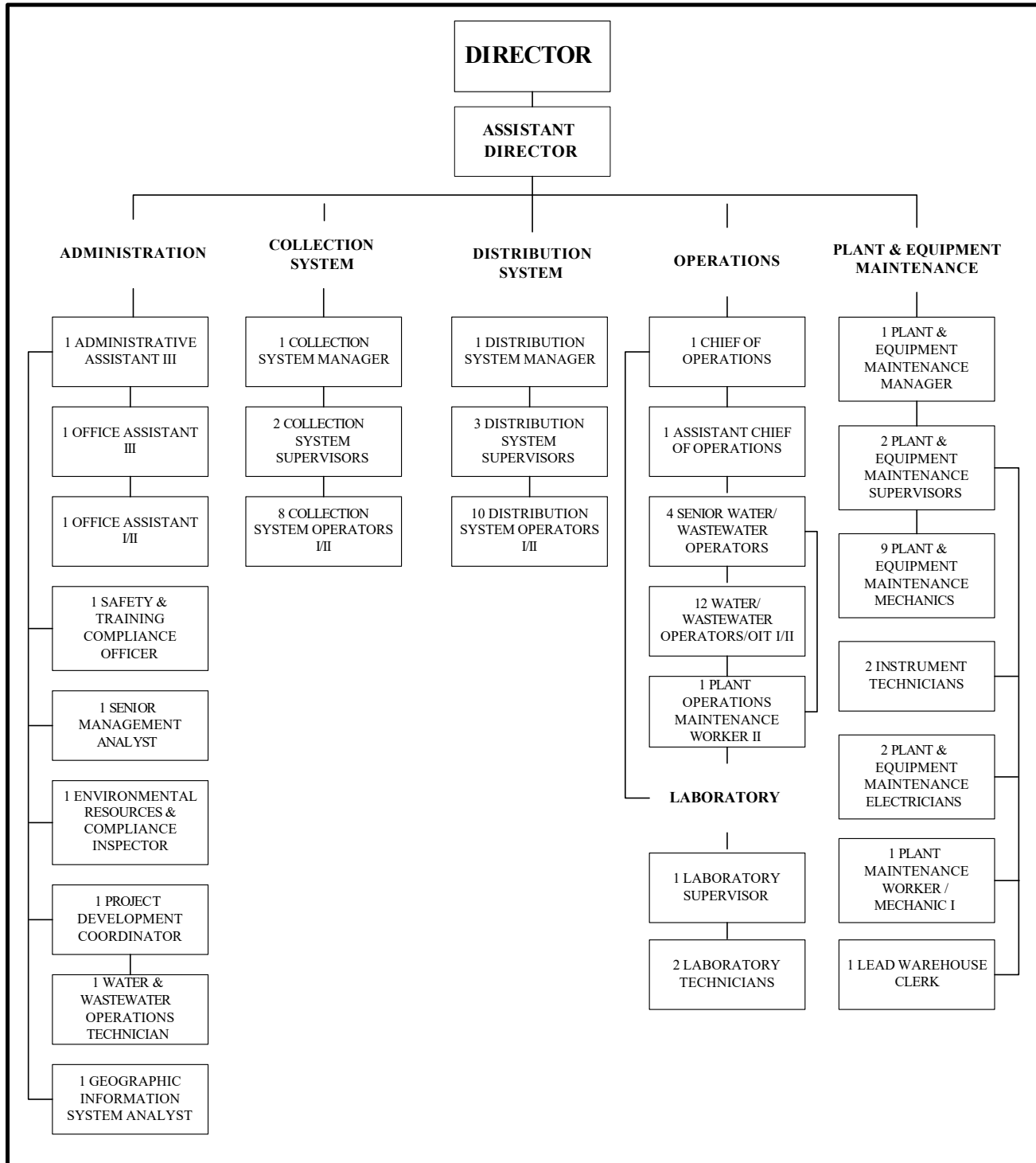
- Increased laboratory testing and analysis of water quality from regulatory amendments and potential hexavalent chromium 6 monitoring in the drinking water system.
- Continued rate volatility in response to mandated targeted conservation efforts, anticipated fixed cost increase on consumable supplies, and Covid-19 pandemic response.
- 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.
- Full implementation of the CentralSquare asset management system to improve operations and maintenance activities.
- Sewer Service Rate Analysis and development of a sustainable rate structure for Fiscal Years 2025 to 2029.
- Development of the Wastewater Treatment Facility Master Plan and implementation of a long-term Capital Improvement Plan.
- Support Established Department Values Statement. Complete the Department objectives and goals utilizing the values of Respect, Teamwork and Collaboration, Leadership, Communication and Engagement, Appreciation, Professional Development, Professionalism, Innovation, and Accountability.
- Pending City Council's approval in Fiscal Year 2023, the implementation of a five-year rate structure for the Water Fund.
- Design-Build Energy efficiency projects development and implementation for the Water and Wastewater systems.
- In partnership with FEMA, CalOES, and San Mateo County DEM receive grants and reimbursements for repaired facilities damaged during the recent 2022 to 2023 severe storms
- Develop the new potable drinking water well at Margate Street
- Vista Grande Drainage Basin Improvement Project – Bid and Award of Construction Contract

PERFORMANCE MEASURES

Measure	Actuals 2022	Estimated 2023	Projected 2024
Complete 95% of work orders generated in the month activated			
% met/target	95%	95%	95%
Total amount	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%
Total documents	400	400	400
BAWSCA Rain barrel rebate program			
Target Number	100	100	100
Water system coliform samples (26/week) cannot exceed monthly positive detection of five samples.			
Regulatory limits Total Annual	< 5/mo.	< 5/mo.	< 5/mo.
Positive Detections	2	2	2
Total samples	1,300	1,300	1,300
95% of standby emergency callouts responded to within sixty minutes of notification.			
% met/target	95%	95%	95%
Number of callouts	100	100	100
90% of all broken water mains are restored to service within eight hours of notification.			
% met/target	95%	95%	95%
Repairs made	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%
Number of overflows	5	5	5



CITY OF DALY CITY
DEPARTMENT OF WATER & WASTEWATER RESOURCES
FISCAL YEAR 2024



FULL-TIME SALARIED POSITION LISTING

WATER & WASTEWATER RESOURCES

Classification	Range	FY 2021	FY 2022	FY 2023	FY 2024
Water/Wastewater Admin 87-380-370					
Director Water/Wastewater Resources	M440	1.00	1.00	1.00	1.00
Assistant Director of Water/Wastewater Resources	M359	-	1.00	1.00	1.00
Senior Management Analyst	U074	1.00	1.00	1.00	1.00
Project Development Coordinator	U065	1.00	1.00	1.00	1.00
Safety & Training Compliance Officer	U065	1.00	1.00	1.00	1.00
Environmental Resources & Compliance Inspector	U071	1.00	1.00	1.00	1.00
Water/Wastewater Operations Technician	P052	1.00	1.00	1.00	1.00
Geographic Information System Analyst	U058	-	1.00	1.00	1.00
Administrative Assistant III	U054	-	0.50	1.00	1.00
Office Assistant III	Z030	1.00	0.50	-	-
Office Assistant I/II	Z125	2.00	2.00	2.00	2.00
		9.00	11.00	11.00	11.00
Water Operations 41-381-371					
Water/Wastewater Operator II	W048	5.00	5.00	5.00	5.00
		5.00	5.00	5.00	5.00
Wastewater Operations 87-381-372					
Chief of Operations	U103	1.00	1.00	1.00	1.00
Assistant Chief of Operations	U085	-	1.00	1.00	1.00
Senior Water/Wastewater Operator	W059	4.00	4.00	4.00	4.00
Water/Wastewater Operator II	W048	7.00	7.00	7.00	7.00
Plant Operations Maint Worker II	P030	1.00	1.00	1.00	1.00
		13.00	14.00	14.00	14.00
Plant & Equipment Maintenance 87-383-373					
Plant & Equip Maintenance Manager	U097	1.00	1.00	1.00	1.00
Plant & Equip Maintenance Supervisor	U071	2.00	2.00	2.00	2.00
Instrument Technician	P062	2.00	2.00	2.00	2.00
P & E Maintenance Electrician	P062	2.00	2.00	2.00	2.00
P & E Maintenance Mechanic	P044	9.00	9.00	9.00	9.00
Lead Warehouse Clerk	P038	1.00	1.00	1.00	1.00
Plant Maintenance Worker	P029	1.00	1.00	1.00	1.00
		18.00	18.00	18.00	18.00
Laboratory 87-381-374					
Laboratory Supervisor	U083	1.00	1.00	1.00	1.00
Laboratory Technician	U046	2.00	2.00	2.00	2.00
		3.00	3.00	3.00	3.00
Distribution System 41-382-375					
Distribution System Manager	U085	-	-	-	1.00
Distribution System Manager	U065	1.00	1.00	1.00	-
Distribution System Field Supervisor	U053	3.00	3.00	3.00	3.00
Distribution System Operator II	P034	10.00	10.00	10.00	10.00
		14.00	14.00	14.00	14.00

WATER & WASTEWATER RESOURCES

Classification	Range	FY 2021	FY 2022	FY 2023	FY 2024
Collection System 87-382-376					
Collection & Distribution System Manager	U091	-	-	-	-
Collection System Manager	U065	1.00	1.00	1.00	-
Collection System Field Supervisor	U053	2.00	2.00	2.00	2.00
Collection System Maintenance Worker II	X030	-	-	-	-
Collection System Operator II	P034	8.00	8.00	8.00	8.00
		11.00	11.00	11.00	11.00
		73.00	76.00	76.00	76.00

HOURLY FULL TIME EQUIVALENT*

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

*Began tracking in FY 2024

CITY OF DALY CITY**Annual Budget
2022-24****WATER & WASTEWATER RES.**

Revenues	2020-2021 Actual	2021-2022 Actual	2022-2023 Adjusted	2023-2024 Approved
Taxes	2,335,680	2,415,701	2,445,958	2,542,771
From Other Agencies	107,565	449,668	-	-
Rents and Interest	12,583	(1,329,050)	628,000	630,000
Charges and Fees	47,037,568	49,659,258	53,025,172	55,268,546
Miscellaneous Revenues	140,927	110,109	137,909	149,000
Operating Transfers In	1,665,541	1,792,828	3,107,300	3,353,308
Total Revenues	<u>51,299,865</u>	<u>53,098,514</u>	<u>59,344,339</u>	<u>61,943,625</u>
Expenditures	2020-2021 Actual	2021-2022 Actual	2022-2023 Adjusted	2023-2024 Approved
Salaries and Benefits	15,230,048	4,501,290	17,476,358	18,757,226
Services and Supplies	19,665,109	21,079,150	25,177,041	23,406,437
Other Charges	371,301	470,030	996,298	(31,062)
Fixed Charges	2,078,843	2,155,908	3,237,777	3,616,440
Debt Service	95,195	81,814	64,769	26,720
Depreciation	3,652,745	3,649,389	4,151,876	2,900,000
Capital Outlay	588,990	595,205	728,044	824,000
Operating Transfers Out	3,519,485	3,905,070	4,657,091	4,961,456
Total Expenditures	<u>\$45,201,716</u>	<u>\$36,437,857</u>	<u>\$56,489,255</u>	<u>\$54,461,217</u>

CITY OF DALY CITY Annual Budget 2023-24	Fund:	WATER UTILITY	41
	Department:	WATER & WASTEWATER RES.	381
	Program:	WATER OPERATIONS	371

	2020-2021 Actual	2021-2022 Actual	2022-2023 Adjusted	2023-2024 Approved
Revenues				
From Other Agencies	58	21,701	-	-
Rents and Interest	35,880	(604,731)	241,750	243,750
Charges and Fees	23,672,903	25,984,982	27,375,000	28,743,750
Miscellaneous Revenues	3,914	2,683	30,000	30,000
Total Revenues	<u>\$23,712,754</u>	<u>\$25,404,635</u>	<u>\$27,646,750</u>	<u>\$29,017,500</u>
	2019-2020 Actual	2020-2021 Actual	2021-2022 Adjusted	2022-2023 Approved
Expenditures				
Salaries and Benefits	553,882	313,006	1,152,870	1,350,961
Services and Supplies	8,984,713	9,358,900	12,361,168	10,618,970
Other Charges	92,682	198,369	215,983	(135,235)
Fixed Charges	147,485	169,269	356,366	326,985
Debt Service	65,366	58,462	37,600	12,800
Depreciation	1,184,183	1,215,449	1,326,159	-
Capital Outlay	234,926	254,467	325,484	400,000
Operating Transfers Out	2,046,263	2,108,674	3,326,006	3,580,763
Total Expenditures	<u>\$13,309,500</u>	<u>\$13,676,597</u>	<u>\$19,101,637</u>	<u>\$16,155,243</u>

CITY OF DALY CITY	Fund:	WATER UTILITY	41
	Department:	WATER & WASTEWATER RES.	382
	Program:	DISTRIBUTION SYS	375
Annual Budget 2023-24			

	2020-2021	2021-2022	2022-2023	2023-2024
Revenues	Actual	Actual	Adjusted	Approved
From Other Agencies	2,812	81,557	-	-
Miscellaneous Revenues	30,302	14,940	15,000	15,000
Total Revenues	<u>\$33,114</u>	<u>\$96,497</u>	<u>\$15,000</u>	<u>\$15,000</u>
	2020-2021	2021-2022	2022-2023	2023-2024
Expenditures	Actual	Actual	Adjusted	Approved
Salaries and Benefits	2,416,017	784,997	2,761,390	3,022,662
Services and Supplies	268,695	205,781	546,581	539,400
Other Charges	12,324	22,566	30,273	8,263
Fixed Charges	455,344	469,005	687,155	741,377
Capital Outlay	144,837	127,737	176,298	196,000
Operating Transfers Out	271,235	280,396	194,441	202,219
Total Expenditures	<u>\$3,568,452</u>	<u>\$1,890,481</u>	<u>\$4,396,138</u>	<u>\$4,709,920</u>

CITY OF DALY CITY	Fund:	SANITATION DISTRICT	87
Annual Budget	Department:	WATER & WASTEWATER RES.	380
2023-24	Program:	WWR ADMIN	370

	2020-2021	2021-2022	2022-2023	2023-2024
Revenues	Actual	Actual	Adjusted	Approved
From Other Agencies	2,045	47,888	-	-
Miscellaneous Revenues	173	1,051	-	-
Operating Transfers In	801,443	825,486	1,553,805	1,615,750
Total Revenues	<u>\$803,661</u>	<u>\$874,425</u>	<u>\$1,553,805</u>	<u>\$1,615,750</u>
Expenditures	2020-2021	2021-2022	2022-2023	2023-2024
	Actual	Actual	Adjusted	Approved
Salaries and Benefits	2,566,239	566,278	3,045,908	3,158,923
Services and Supplies	88,100	42,961	522,833	280,000
Other Charges	7,747	8,522	28,475	10,479
Fixed Charges	274,289	280,805	179,429	344,868
Operating Transfers Out	150,802	156,863	216,636	223,273
Total Expenditures	<u>\$3,087,176</u>	<u>\$1,055,429</u>	<u>\$3,993,281</u>	<u>\$4,017,543</u>

CITY OF DALY CITY	Fund:	SANITATION DISTRICT	87
	Department:	WATER & WASTEWATER RES.	381
	Program:	WWR OPERATIONS	372
Annual Budget 2023-24			

	2020-2021	2021-2022	2022-2023	2023-2024
Revenues	Actual	Actual	Adjusted	Approved
From Other Agencies	248	98,012	-	-
Miscellaneous Revenues	400	2,240	-	1,000
Operating Transfers In	-	77,321	-	-
Total Revenues	<u>\$648</u>	<u>\$177,573</u>	<u>\$0</u>	<u>\$1,000</u>
	2020-2021	2021-2022	2022-2023	2023-2024
Expenditures	Actual	Actual	Adjusted	Approved
Salaries and Benefits	3,428,284	1,046,797	3,496,247	3,708,107
Services and Supplies	7,809,337	8,786,864	8,880,598	9,087,057
Other Charges	155,764	121,192	381,375	(55,117)
Fixed Charges	431,496	444,441	669,126	653,589
Operating Transfers Out	340,493	346,574	251,771	261,842
Total Expenditures	<u>\$12,165,373</u>	<u>\$10,745,868</u>	<u>\$13,679,117</u>	<u>\$13,655,478</u>

CITY OF DALY CITY	Fund:	SANITATION DISTRICT	87
Annual Budget	Department:	WATER & WASTEWATER RES.	381
2023-24	Program:	LABORATORY	374

	2020-2021	2021-2022	2022-2023	2023-2024
Revenues	Actual	Actual	Adjusted	Approved
From Other Agencies	-	19,951	-	-
Operating Transfers In	246,098	253,481	463,134	495,151
Total Revenues	<u>\$246,098</u>	<u>\$273,432</u>	<u>\$463,134</u>	<u>\$495,151</u>
	2020-2021	2021-2022	2022-2023	2023-2024
Expenditures	Actual	Actual	Adjusted	Approved
Salaries and Benefits	662,430	121,838	673,748	704,531
Services and Supplies	363,549	439,895	588,157	596,447
Other Charges	5,940	4,677	11,915	(6,396)
Fixed Charges	43,004	44,294	48,260	58,736
Operating Transfers Out	39,091	40,264	41,430	43,087
Total Expenditures	<u>\$1,114,014</u>	<u>\$650,969</u>	<u>\$1,363,510</u>	<u>\$1,396,405</u>

CITY OF DALY CITY	Fund:	SANITATION DISTRICT	87
Annual Budget	Department:	WATER & WASTEWATER RES.	382
2023-24	Program:	COLLECTION SYS	376

	2020-2021	2021-2022	2022-2023	2023-2024
Revenues	Actual	Actual	Adjusted	Approved
From Other Agencies	5,035	70,520	-	-
Miscellaneous Revenues	104,286	83,251	90,000	100,000
Total Revenues	<u>\$109,321</u>	<u>\$153,771</u>	<u>\$90,000</u>	<u>\$100,000</u>
	2020-2021	2021-2022	2022-2023	2023-2024
Expenditures	Actual	Actual	Adjusted	Approved
Salaries and Benefits	2,104,579	640,944	2,247,321	2,362,411
Services and Supplies	257,266	246,880	417,341	447,713
Other Charges	14,085	10,873	29,263	11,759
Fixed Charges	468,065	482,107	829,664	988,166
Capital Outlay	29,315	44,475	36,925	37,000
Operating Transfers Out	182,549	467,550	132,941	138,259
Total Expenditures	<u>\$3,055,858</u>	<u>\$1,892,829</u>	<u>\$3,693,454</u>	<u>\$3,985,307</u>

CITY OF DALY CITY	Fund:	SANITATION DISTRICT	87
	Department:	WATER & WASTEWATER RES.	383
	Program:	P&E MAINTENANCE	373
Annual Budget 2023-24			

	2020-2021 Actual	2021-2022 Actual	2022-2023 Adjusted	2023-2024 Approved
Revenues				
From Other Agencies	97,367	110,039	-	-
Miscellaneous Revenues	1,852	5,944	2,909	3,000
Operating Transfers In	618,000	636,540	1,090,361	1,242,408
Total Revenues	<u>\$717,219</u>	<u>\$752,523</u>	<u>\$1,093,270</u>	<u>\$1,245,408</u>
	2020-2021 Actual	2021-2022 Actual	2022-2023 Adjusted	2023-2024 Approved
Expenditures				
Salaries and Benefits	3,498,618	1,027,430	4,098,875	4,449,631
Services and Supplies	1,087,817	1,253,907	1,036,578	1,068,645
Other Charges	13,433	32,626	38,500	(5,110)
Fixed Charges	255,891	262,620	467,642	502,568
Capital Outlay	179,913	168,526	189,337	191,000
Operating Transfers Out	282,328	291,822	248,449	256,780
Total Expenditures	<u>\$5,318,000</u>	<u>\$3,036,930</u>	<u>\$6,079,381</u>	<u>\$6,463,513</u>

CITY OF DALY CITY Annual Budget 2023-24	Fund:	SANITATION DISTRICT	87
	Department:	WATER & WASTEWATER RES.	920
	Program:	SANITATION DIST	105

	2020-2021 Actual	2021-2022 Actual	2022-2023 Adjusted	2023-2024 Approved
Revenues				
Taxes	2,335,680	2,415,701	2,445,958	2,542,771
Rents and Interest	(23,297)	(724,319)	386,250	386,250
Charges and Fees	23,364,665	23,674,276	25,650,172	26,524,796
Total Revenues	<u>\$25,677,049</u>	<u>\$25,365,658</u>	<u>\$28,482,381</u>	<u>\$29,453,817</u>
	2020-2021 Actual	2021-2022 Actual	2022-2023 Adjusted	2023-2024 Approved
Expenditures				
Services and Supplies	805,632	743,962	823,784	768,207
Other Charges	69,326	71,205	260,514	140,295
Fixed Charges	3,270	3,368	136	152
Debt Service	29,828	23,352	27,169	13,920
Depreciation	2,468,562	2,433,940	2,825,717	2,900,000
Operating Transfers Out	206,725	212,927	245,417	255,234
Total Expenditures	<u>\$3,583,343</u>	<u>\$3,488,754</u>	<u>\$4,182,738</u>	<u>\$4,077,808</u>

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 overhead reimbursements are also included.

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

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

PERS BONDS

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

ASSEMBLY BILL (AB) 1600 PUBLIC FACILITY FEES

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

CIVIC CENTER ENTERPRISE FUND

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

TRANSFER STATION/SUSTAINABILITY

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

CITY OF DALY CITY**Annual Budget
2023-24****NONDEPARTMENTAL**

Revenues	2020-2021 Actual	2021-2022 Actual	2022-2023 Adjusted	2023-2024 Requested
Taxes	73,726,515	95,921,635	101,695,918	99,549,551
Licenses and Permits	129,479	133,168	191,000	170,940
From Other Agencies	7,221,343	312,097	5,301,000	3,300,000
Rents and Interest	1,383,523	(1,988,429)	2,816,307	2,818,169
Charges and Fees	6,104,859	6,861,692	7,757,695	7,838,557
Program Fees	-	643,149	-	-
Miscellaneous Revenues	443,997	1,559,775	223,272	230,893
Operating Transfers In	10,338,592	10,570,491	3,846,480	4,000,528
Total Revenues	<u>\$99,348,307</u>	<u>\$114,013,579</u>	<u>\$121,831,672</u>	<u>\$117,908,637</u>
Expenditures	2020-2021 Actual	2021-2022 Actual	2022-2023 Adjusted	2023-2024 Requested
Salaries and Benefits	3,656,002	2,803,410	3,934,562	(5,788,910)
Services and Supplies	500,153	1,205,292	1,427,750	1,441,545
Other Charges	369,155	441,147	535,859	636,986
Fixed Charges	504,810	519,954	603,304	631,926
Debt Service	870,078	678,826	3,973,640	4,580,002
Depreciation	190,694	190,694	190,694	190,694
Operating Transfers Out	13,383,104	10,480,445	20,179,185	3,698,389
Total Expenditures	<u>\$19,473,996</u>	<u>\$16,319,769</u>	<u>\$30,844,995</u>	<u>\$5,390,633</u>

CITY OF DALY CITY Annual Budget 2023-24	Fund:	GENERAL FUND	01
	Department:	N/A	031
	Program:	NONDEPARTMENTAL	031

	2020-2021 Actual	2021-2022 Actual	2022-2023 Adjusted	2023-2024 Approved
Revenues				
Taxes	66,326,190	87,539,022	92,515,226	90,087,051
Licenses and Permits	129,479	133,168	191,000	170,940
From Other Agencies	7,221,343	-	5,000,000	3,000,000
Rents and Interest	509,015	(2,090,250)	1,685,772	1,637,243
Charges and Fees	5	6	1,000,000	850,050
Program Fees	-	167,938	-	-
Miscellaneous Revenues	398,825	1,373,120	142,576	132,736
Operating Transfers In	6,150,384	4,261,529	3,846,480	4,000,528
Total Revenues	<u>\$80,735,241</u>	<u>\$91,384,533</u>	<u>\$104,381,053</u>	<u>\$99,878,547</u>

	2020-2021 Actual	2021-2022 Actual	2022-2023 Adjusted	2023-2024 Approved
Expenditures				
Salaries and Benefits*	3,653,609	2,803,410	3,934,562	(5,788,910)
Services and Supplies	325,165	982,876	1,168,434	1,188,161
Other Charges	369,155	441,147	535,859	679,642
Operating Transfers Out	4,606,176	402,737	1,142,037	72,634
Total Expenditures	<u>\$8,954,106</u>	<u>\$4,630,170</u>	<u>\$6,780,892</u>	<u>(3,848,473)</u>

*Includes budgeted salary savings

CITY OF DALY CITY	Fund:	GENERAL FUND	01
Annual Budget	Department:	PUBLIC WORKS	314
2023-24	Program:	STREETS	330

	2020-2021	2021-2022	2022-2023	2023-2024
Expenditures	Actual	Actual	Adjusted	Approved
Salaries and Benefits	2,393	-	-	-
Other Charges	-	-	-	(16,626)
Operating Transfers Out	1,892,016	715,963	747,857	1,203,580
Total Expenditures	<u>\$1,894,408</u>	<u>\$715,963</u>	<u>\$747,857</u>	<u>\$1,186,954</u>

CITY OF DALY CITY	Fund:	GENERAL FUND	01
Annual Budget	Department:	PUBLIC WORKS	316
2023-24	Program:	SIGNALS & STREET LIGHTS	353

	2020-2021	2021-2022	2022-2023	2023-2024
Expenditures	Actual	Actual	Adjusted	Approved
Other Charges	-	-	-	(26,030)
Operating Transfers Out	1,443,320	878,459	766,554	1,000,928
Total Expenditures	<u>\$1,443,320</u>	<u>\$878,459</u>	<u>\$766,554</u>	<u>\$974,897</u>

CITY OF DALY CITY	Fund:	CITY - LOAN REPAYMENT	02
Annual Budget	Department:	N/A	031
2023-24	Program:	NONDEPARTMENTAL	031

	2020-2021	2021-2022	2022-2023	2023-2024
Expenditures	Actual	Actual	Adjusted	Approved
Operating Transfers Out	3,164,013	1,187,765	1,235,668	1,285,246
Total Expenditures	<u>\$3,164,013</u>	<u>\$1,187,765</u>	<u>\$1,235,668</u>	<u>\$1,285,246</u>

CITY OF DALY CITY	Fund:	RETIREMENT CONTRIBUTIONS	03
Annual Budget	Department:	N/A	031
2023-24	Program:	NONDEPARTMENTAL	031

	2020-2021	2021-2022	2022-2023	2023-2024
Revenues	Actual	Actual	Adjusted	Approved
Rents and Interest	486	898	30,000	30,000
Charges and Fees	4,368,317	4,758,139	4,411,420	-
Total Revenues	<u>\$4,368,803</u>	<u>\$4,759,037</u>	<u>\$4,441,420</u>	<u>\$30,000</u>
	2020-2021	2021-2022	2022-2023	2023-2024
Expenditures	Actual	Actual	Adjusted	Approved
Services and Supplies	7,442	2,500	6,120	6,120
Debt Service	870,078	678,826	3,973,640	4,580,002
Total Expenditures	<u>\$877,519</u>	<u>\$681,326</u>	<u>\$3,979,760</u>	<u>\$4,586,122</u>

CITY OF DALY CITY	Fund:	GAS TAX	17
Annual Budget	Department:	N/A	031
2023-24	Program:	NONDEPARTMENTAL	031

	2020-2021	2021-2022	2022-2023	2023-2024
Revenues	Actual	Actual	Adjusted	Approved
Taxes	7,400,325	4,726,834	5,640,753	5,585,677
From Other Agencies	-	312,097	301,000	300,000
Rents and Interest	1,964	(258,789)	70,000	70,000
Miscellaneous Revenues	-	126,849	11,976	-
Operating Transfers In	325,785	-	-	-
Total Revenues	<u>\$7,728,073</u>	<u>\$4,906,991</u>	<u>\$6,023,729</u>	<u>\$5,955,677</u>
	2020-2021	2021-2022	2022-2023	2023-2024
Expenditures	Actual	Actual	Adjusted	Approved
Services and Supplies	4,960	13,336	8,300	6,000
Operating Transfers Out	489,880	6,378,172	-	-
Total Expenditures	<u>\$494,840</u>	<u>\$6,391,508</u>	<u>\$8,300</u>	<u>\$6,000</u>

CITY OF DALY CITY	Fund:	MEASURE A	26
Annual Budget	Department:	N/A	031
2023-24	Program:	NONDEPARTMENTAL	031

	2020-2021	2021-2022	2022-2023	2023-2024
Revenues	Actual	Actual	Adjusted	Approved
Taxes	-	2,514,220	2,450,727	2,683,954
Rents and Interest	-	(104,821)	-	30,000
Operating Transfers In	-	5,017,005	-	-
Total Revenues	<u>\$0</u>	<u>\$7,426,405</u>	<u>\$2,450,727</u>	<u>\$2,713,954</u>
Expenditures	2020-2021	2021-2022	2022-2023	2023-2024
	Actual	Actual	Adjusted	Approved
Services and Supplies	-	2,431	2,500	2,600
Operating Transfers Out	-	263,308	8,751,306	-
Total Expenditures	<u>\$0</u>	<u>\$265,739</u>	<u>\$8,753,806</u>	<u>\$2,600</u>

CITY OF DALY CITY	Fund:	MEASURE W	27
Annual Budget	Department:	N/A	031
2023-24	Program:	NONDEPARTMENTAL	031

	2020-2021	2021-2022	2022-2023	2023-2024
Revenues	Actual	Actual	Adjusted	Approved
Taxes	-	1,141,559	1,089,212	1,192,869
Rents and Interest	-	(21,260)	-	10,000
Operating Transfers In	-	801,561	-	-
Total Revenues	<u>\$0</u>	<u>\$1,921,860</u>	<u>\$1,089,212</u>	<u>\$1,202,869</u>
Expenditures	2020-2021	2021-2022	2022-2023	2023-2024
	Actual	Actual	Adjusted	Approved
Services and Supplies	-	2,431	2,500	2,600
Operating Transfers Out	-	14,316	2,829,749	-
Total Expenditures	<u>\$0</u>	<u>\$16,747</u>	<u>\$2,832,249</u>	<u>\$2,600</u>

CITY OF DALY CITY	Fund:	CAPITAL PROJECTS	31
Annual Budget	Department:	N/A	031
2023-24	Program:	NONDEPARTMENTAL	031

	2020-2021	2021-2022	2022-2023	2023-2024
Revenues	Actual	Actual	Adjusted	Approved
Rents and Interest	(4,138)	(336,947)	75,000	75,000
Charges and Fees	824,855	1,591,446	1,483,060	6,301,475
Operating Transfers In	3,372,258	-	-	-
Total Revenues	<u>\$4,192,976</u>	<u>\$1,254,499</u>	<u>\$1,558,060</u>	<u>\$6,376,475</u>
	2020-2021	2021-2022	2022-2023	2023-2024
Expenditures	Actual	Actual	Adjusted	Approved
Operating Transfers Out	285	17,943	-	-
Total Expenditures	<u>\$285</u>	<u>\$17,943</u>	<u>\$0</u>	<u>\$0</u>

CITY OF DALY CITY	Fund:	AB1600 PUBLIC FACILITY FEES	20
Annual Budget	Department:	N/A	031
2023-24	Program:	PUB FACILITY FEE	401

	2020-2021	2021-2022	2022-2023	2023-2024
Revenues	Actual	Actual	Adjusted	Approved
Charges and Fees	177,804	104,686	170,000	131,905
Operating Transfers In	25,165	484,567	-	-
Total Revenues	<u>\$202,969</u>	<u>\$589,252</u>	<u>\$170,000</u>	<u>\$131,905</u>
	2020-2021	2021-2022	2022-2023	2023-2024
Expenditures	Actual	Actual	Adjusted	Approved
Operating Transfers Out	1,614,971	417,304	1,467,251	-
Total Expenditures	<u>\$1,614,971</u>	<u>\$417,304</u>	<u>\$1,467,251</u>	<u>\$0</u>

CITY OF DALY CITY	Fund:	AB1600 PUBLIC FACILITY FEES	20
Annual Budget	Department:	PUBLIC WORKS	314
2023-24	Program:	PUB FACILITY FEE	401

	2020-2021	2021-2022	2022-2023	2023-2024
Revenues	Actual	Actual	Adjusted	Approved
Charges and Fees	625,488	292,835	578,635	434,818
Operating Transfers In	465,000	-	-	-
Total Revenues	<u>\$1,090,488</u>	<u>\$292,835</u>	<u>\$578,635</u>	<u>\$434,818</u>
Expenditures	2020-2021	2021-2022	2022-2023	2023-2024
	Actual	Actual	Adjusted	Approved
Operating Transfers Out	-	25,781	3,109,095	-
Total Expenditures	<u>\$0</u>	<u>\$25,781</u>	<u>\$3,109,095</u>	<u>\$0</u>

CITY OF DALY CITY	Fund:	CIVIC CENTER	43
Annual Budget	Department:	N/A	031
2023-24	Program:	NONDEPARTMENTAL	031

	2020-2021	2021-2022	2022-2023	2023-2024
Revenues	Actual	Actual	Adjusted	Approved
Rents and Interest	426,383	408,780	478,617	473,617
Program Fees	-	275,761	-	-
Miscellaneous Revenues	45,171	54,934	58,720	86,157
Operating Transfers In	-	5,829	-	-
Total Revenues	<u>\$471,554</u>	<u>\$745,303</u>	<u>\$537,337</u>	<u>\$559,774</u>
Expenditures	2020-2021	2021-2022	2022-2023	2023-2024
	Actual	Actual	Adjusted	Approved
Services and Supplies	46,836	62,170	88,720	101,157
Fixed Charges	193,159	198,954	233,512	245,246
Depreciation	52,443	52,443	52,443	52,443
Operating Transfers Out	62,250	64,117	15,089	15,693
Total Expenditures	<u>\$354,687</u>	<u>\$377,684</u>	<u>\$389,764</u>	<u>\$414,539</u>

CITY OF DALY CITY	Fund:	CIVIC CENTER	43
Annual Budget	Department:	N/A	031
2023-24	Program:	350 90TH STREET	035

	2020-2021	2021-2022	2022-2023	2023-2024
Revenues	Actual	Actual	Adjusted	Approved
Rents and Interest	390,484	357,245	412,931	428,317
Program Fees	-	187,032	-	-
Miscellaneous Revenues	-	4,753	10,000	12,000
Total Revenues	<u>\$390,484</u>	<u>\$549,029</u>	<u>\$422,931</u>	<u>\$440,317</u>
	2020-2021	2021-2022	2022-2023	2023-2024
Expenditures	Actual	Actual	Adjusted	Approved
Services and Supplies	115,686	139,478	151,076	134,845
Fixed Charges	259,866	267,662	316,599	333,184
Depreciation	138,251	138,251	138,251	138,251
Total Expenditures	<u>\$513,803</u>	<u>\$545,391</u>	<u>\$605,925</u>	<u>\$606,280</u>

CITY OF DALY CITY	Fund:	CIVIC CENTER	43
Annual Budget	Department:	N/A	031
2023-24	Program:	CHILD CARE CNTR	036

	2020-2021	2021-2022	2022-2023	2023-2024
Revenues	Actual	Actual	Adjusted	Approved
Rents and Interest	59,330	56,715	63,987	63,992
Program Fees	-	12,419	-	-
Miscellaneous Revenues	-	120	-	-
Total Revenues	<u>\$59,330</u>	<u>\$69,253</u>	<u>\$63,987</u>	<u>\$63,992</u>
	2020-2021	2021-2022	2022-2023	2023-2024
Expenditures	Actual	Actual	Adjusted	Approved
Services and Supplies	64	72	100	62
Fixed Charges	51,785	53,338	53,193	53,496
Total Expenditures	<u>\$51,849</u>	<u>\$53,410</u>	<u>\$53,293</u>	<u>\$53,558</u>

CITY OF DALY CITY**Annual Budget
2023-24**

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

	2020-2021	2021-2022	2022-2023	2023-2024
Revenues	Actual	Actual	Adjusted	Approved
Charges and Fees	108,390	114,580	114,580	120,309
Total Revenues	<u>\$108,390</u>	<u>\$114,580</u>	<u>\$114,580</u>	<u>\$120,309</u>
Expenditures	2020-2021	2021-2022	2022-2023	2023-2024
	Actual	Actual	Adjusted	Approved
Operating Transfers Out	110,194	114,580	114,580	120,309
Total Expenditures	<u>\$110,194</u>	<u>\$114,580</u>	<u>\$114,580</u>	<u>\$120,309</u>

CAPITAL IMPROVEMENT PROGRAM

CAPITAL IMPROVEMENT PROGRAM

The City of Daly City Capital Improvement Budget for Fiscal Year (FY) 2024 provides funding for the City's capital projects, such as acquisition of new equipment, repair and renovation of existing facilities, and design work for future projects.

Capital projects are appropriated in the following City funds:

TRANSPORTATION FUND (17)

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

GENERAL CAPITAL PROJECT FUND (31 & 33)

The General Capital Project funds are the only unrestricted capital funds and they can be used for any City project such as library and park improvements 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. In recent years there have been no significant general fund allocations to funds 31 and 33. Therefore, any expenditures from these funds reduces the funds available and without a return to regular/annual general fund allocations, the current balance of these funds will be depleted within the next few years.

WATER UTILITY FUND (41)

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

SANITATION DISTRICT FUND (87)

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

Capital Improvement Plan Allocation by Project

PROJECT NAME	BUDGETED FY 2023	REQUESTED FY 2024	PROJECTED FY 2025	PROJECTED FY 2026	PROJECTED FY 2027	PROJECTED FY 2028
GENERAL FUND						
Buildings & Facilities						
ADA FACILITY UPGRADE PROJECT (2023-24)	1,155,000	-	-	-	-	-
ADA FACILITY UPGRADE PROJECT (2025-26)	-	-	1,000,000	-	-	-
ADA FACILITY UPGRADE PROJECT (2026 AND BEYOND)	-	-	-	1,162,500	1,165,000	167,500
CITY HALL WAYFINDING PROJECT	-	-	-	105,000	-	-
CIVIC CENTER EAST	-	50,000	-	-	-	-
CIVIC CENTER EMERGENCY GENERATOR REPLACEMENT	-	-	270,000	-	-	-
CIVIC CENTER NORTH TENANT IMPROVEMENTS	-	1,184,000	-	-	-	-
DATUM UPGRADE PROJECT	-	-	-	140,000	-	-
FIRE DEPARTMENT FACILITIES MASTER PLAN	-	100,000	-	-	-	-
FIRE STATION 91 DEFERRED MAINTENANCE	-	60,000	-	-	-	-
FIRE STATION 91 DRIVEWAY	100,000	-	-	-	-	-
FIRE STATION 91 ROOF REPLACEMENT	90,000	-	-	-	-	-
FIRE STATION 91 TRAINING TOWER FIRE ESCAPE	-	-	-	80,000	-	-
FIRE STATION 93 APPARATUS BAY ROOF REPLACEMENT	-	150,000	-	-	-	-
FIRE STATION 93 DEFERRED MAINTENANCE	-	-	-	250,000	-	-
FIRE STATION 93 HVAC SYSTEM	-	200,000	-	-	-	-
FIRE STATION 94 SLEEPING QUARTERS UPGRADE	330,000	-	-	-	-	-
FIRE STATION AUTOMATIC GATES STATIONS 91, 94, & 95	150,000	-	150,000	-	-	-
IMAGINATION STATION AT PERGOLA REPAIR	57,500	-	-	-	-	-
MISSION ST. TRANSIT HUB & BUS SHELTER PAINTING & LED LIGHTING UPGRADE	-	150,000	-	-	-	-
PARKING LOT IMPROVEMENTS (2024-25)	-	-	320,000	-	-	-
PARKING LOT IMPROVEMENTS (BEYOND 2026)	-	-	-	175,000	170,000	175,000
PARKING METER UPGRADING	-	-	500,000	-	-	-
PARKS/FLEET MAINTENANCE ROOF REPLACEMENT	-	660,000	-	-	-	-
PW CORP YARD NEEDS MASTER PLAN	-	-	-	175,000	-	-
TRAINING CENTER REMODEL IN STATION 94	270,000	-	-	-	-	-
WESTLAKE LIBRARY HVAC AND ROOF REPAIRS	-	1,750,000	-	-	-	-
WESTLAKE PARK MASTER PLAN	-	80,000	80,000	-	-	-
Subtotal	997,500	4,384,000	2,320,000	2,087,500	1,335,000	342,500

Capital Improvement Plan Allocation by Project

PROJECT NAME	BUDGETED FY 2023	REQUESTED FY 2024	PROJECTED FY 2025	PROJECTED FY 2026	PROJECTED FY 2027	PROJECTED FY 2028
GENERAL FUND						
Parks						
BAYSHORE PARK REHABILITATION	-	-	650,000	-	-	4,660,000
GELLERT PARK COVERED TRASH ENCLOSURE	-	-	157,500	-	-	-
LAWSON HALL REHAB PROJECT	100,000	-	-	-	-	-
NORTHRIDGE PARK RENOVATION	-	-	-	985,000	-	-
OUTDOOR FITNESS COURT AT LINCOLN PARK	335,000	-	-	-	-	-
OUTDOOR FITNESS COURT AT WESTLAKE PARK	335,000	-	-	-	-	-
PALISADES & NORTHRIDGE PARK FENCE REPLACE	-	100,000	-	-	-	-
WESTLAKE PARK COVERED MATERIAL STORAGE ENCLOSURE	90,000	-	-	-	-	-
WESTLAKE PARK COVERED TRASH ENCLOSURE	-	-	-	195,000	-	-
Subtotal	860,000	100,000	807,500	1,180,000	-	4,660,000
Mussel Rock						
MUSSEL ROCK LANDFILL DRAINAGE PIPE REPAIR	-	-	825,000	-	910,000	-
MUSSEL ROCK LANDFILL GABION WALL REPAIR	-	-	825,000	-	910,000	-
MUSSEL ROCK LANDFILL SEAWALL REPAIR/REPLACEMENT	-	-	-	1,150,000	-	1,255,000
MUSSEL ROCK LANDFILL SITE MAINTENANCE	-	58,250	-	61,500	-	65,750
MUSSEL ROCK MISCELLANEOUS WASTE MITIGATION	930,000	2,700,000	1,000,000	-	10,000,000	-
MUSSEL ROCK SITE ROUTINE MONITORING	168,580	173,802	178,302	183,052	187,552	192,552
Subtotal	1,098,580	2,932,052	2,828,302	1,394,552	12,007,552	1,513,302
TOTAL	2,956,080	7,416,052	5,955,802	4,662,052	13,342,552	6,515,802

Capital Improvement Plan Allocation by Project

PROJECT NAME	BUDGETED FY 2023	REQUESTED FY 2024	PROJECTED FY 2025	PROJECTED FY 2026	PROJECTED FY 2027	PROJECTED FY 2028
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TRAFFIC AND TRANSPORTATION FUND

Stormwater						
DAISAKU IKEDA CANYON SITE MAINTENANCE (2018-19)	200,000	-	500,000	-	-	-
Subtotal	200,000	-	500,000	-	-	-

Traffic/Transportation						
ADA BARRIER REMOVAL PROJECT (2022-23)	147,000					
ADA BARRIER REMOVAL PROJECT (BEYOND 2026)	-	-	-	162,000	-	172,000
ADA/SIDEWALK IMPROVEMENTS (2022-23)	125,000	152,000				
ADA/SIDEWALK IMPROVEMENTS (2024-25)	-	-	157,000			
ADA/SIDEWALK IMPROVEMENTS (BEYOND 2026)	-	-	-	162,000	167,000	172,000
BAYSHORE AND WOODROW WILSON SAFE ROUTES TO SCHOOL	-	-	-	405,000	2,990,661	-
BAYSHORE STREET SLURRY SEAL	-	-	1,750,000	-	-	-
CLARINADA AVENUE/SR 1 ON/OFF RAMPS TRAFFIC SIGNAL	38,235	-	-	-	135,000	704,588
COOPERATIVE PROJECT DEVELOPMENT		69,000	72,000	75,000	78,000	81,000
CROCKER/HILLSIDE STREET SLURRY SEAL	-	-	-	-	2,812,000	-
CROSSWALK IMPROVEMENTS	185,000	-	190,000	-	200,000	-
DALY CITY SAFE ROUTES TO SCHOOL		4,000,000	-	-	-	-
GENEVA AVE LANE SIGNS REPLACEMENT	-	-	-	335,000	-	-
JOHN DALY BLVD/SKYLINE BLVD INTERSECTION SAFETY IMPROVEMENTS	326,200					
JUNIPERO SERRA BLVD/D STREET IMPROVEMENTS	-	-	-	360,000	560,000	-
LAKE MERCED BOULEVARD/SOUTHGATE AVENUE TRAFFIC SIGNAL INSTALLATION	750,000					
ORIGINAL DALY CITY/CIVIC CENTER STREET SLURRY SEAL	-	-	-	-	-	2,371,000
RO 256 PALISADES STREETLIGHT CONVERSION	-	1,310,000	-	-	-	-
RO 408 SERRAMONTE STREETLIGHT CONVERSION		-	-	-	215,000	2,058,000
RO 450 WESTLAKE STREETLIGHT CONVERSION		-	-	-	-	225,000
RO 460 NORTHRIDGE STREETLIGHT CONVERSION	-	-	190,000	1,990,000	-	-
RO 572 CONVERSION	700,000					
SERRAMONTE BOULEVARD/SR 1 ON/OFF RAMPS TRAFFIC SIGNAL	25,409	-	-	-	135,000	705,984
SKYLINE STREET SLURRY SEAL	-	300,000	-	-	-	-
SOUTHGATE AVENUE AND SCHOOL STREET IMPROVEMENTS	569,000					
ST. FRANCIS HEIGHTS STREET SLURRY SEAL	-	-	-	2,023,000	-	-
STREET RESURFACING (2020-21)	700,000					
STREET RESURFACING (2022-23)	1,721,000					
STREET RESURFACING (2023-24)	176,000	2,742,000				
STREET RESURFACING (2024-25)	-	236,000	2,100,000	-	-	-
STREET RESURFACING (2025-2026)		-	191,000	2,076,000	-	-

Capital Improvement Plan Allocation by Project

PROJECT NAME	BUDGETED FY 2023	REQUESTED FY 2024	PROJECTED FY 2025	PROJECTED FY 2026	PROJECTED FY 2027	PROJECTED FY 2028
Traffic/Transportation						
STREET RESURFACING (BEYOND 2026)	-	-	-	194,000	2,274,000	2,440,000
TRAFFIC SIGNAL IMPROVEMENTS	-	-	155,000	160,000	165,000	170,000
TRAFFIC SIGNAL INERCONNECT INSTALLATION	-					
TRAFFIC SIGNAL PAINTING (2017)	-					
TRAFFIC SIGNAL/STREETLIGHT IMPROVEMENTS	145,000	-	-	-	-	-
VISION ZERO IMPROVEMENTS	-	190,000	-	200,000	-	205,000
WESTLAKE STREET SLURRY SEAL	1,764,000		-	-	-	-
Subtotal	7,371,844	8,999,000	4,805,000	8,142,000	9,731,661	9,304,572

Total	7,571,844	8,999,000	5,305,000	8,142,000	9,731,661	9,304,572
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WATER FUND

Water						
CITRUS PUMP STATION GENERATOR REPLACEMENT	200,000	3,000,000	-	-	-	-
CITRUS PUMP STATION REPLACEMENT	-	-	-	-	2,000,000	20,000,000
EMERGENCY PLANT GENERATOR		-	-	2,000,000	-	-
EQUIPMENT - VEHICLES	40,000	50,000	50,000	-	-	-
HYDROPNEUMATIC TANK REPLACEMENTS	100,000	50,000	50,000	-	-	-
NEW WELL AT RESETVOIR 5B MARGATE		500,000	500,000	2,000,000	2,000,000	-
PLANT IMPROVEMENTS	250,000	300,000	300,000	250,000	250,000	250,000
POINTE PACIFIC GENERATOR REPLACEMENT	75,000	500,000	-	-	-	-
PREASURE REDUCING VALVE REPLACEMENTS		100,000	100,000	100,000	-	-
RESERVOIR 3 REHABILITATION	-	-	-	450,000	1,500,000	-
RESERVOIR 5B STRUCTURAL REHABILITATION	150,000	2,000,000	-	-	-	-
RESERVOIR 7 REPLACEMENT	-	250,000	-	2,000,000	-	-
RESERVOIR 8 COATING	-	150,000	450,000	-	-	-
RESERVOIR FENCING	100,000	100,000	100,000	-	-	-
SCADA SYSTEM UPGRADES	250,000	100,000	100,000	-	-	-
STREET RESURFACING WATER MAINS (617)	100,000	50,000	50,000	100,000	100,000	100,000
VALE WELL REPLACEMENT	-	-	3,000,000	-	-	-
WATER FACILITY MASTER PLAN		250,000	-	-	-	-
WATER MAIN IMRPOVEMENTS		500,000	1,500,000	-	-	-
WELL REHABILITATION	250,000	150,000	150,000	-	-	-
WESTLAKE ELECTRICAL UPGRADE	-	200,000	-	-	-	-
Subtotal	1,515,000	8,250,000	6,350,000	6,900,000	5,850,000	20,350,000

Total	1,515,000	8,250,000	6,350,000	6,900,000	5,850,000	20,350,000
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Capital Improvement Plan Allocation by Project

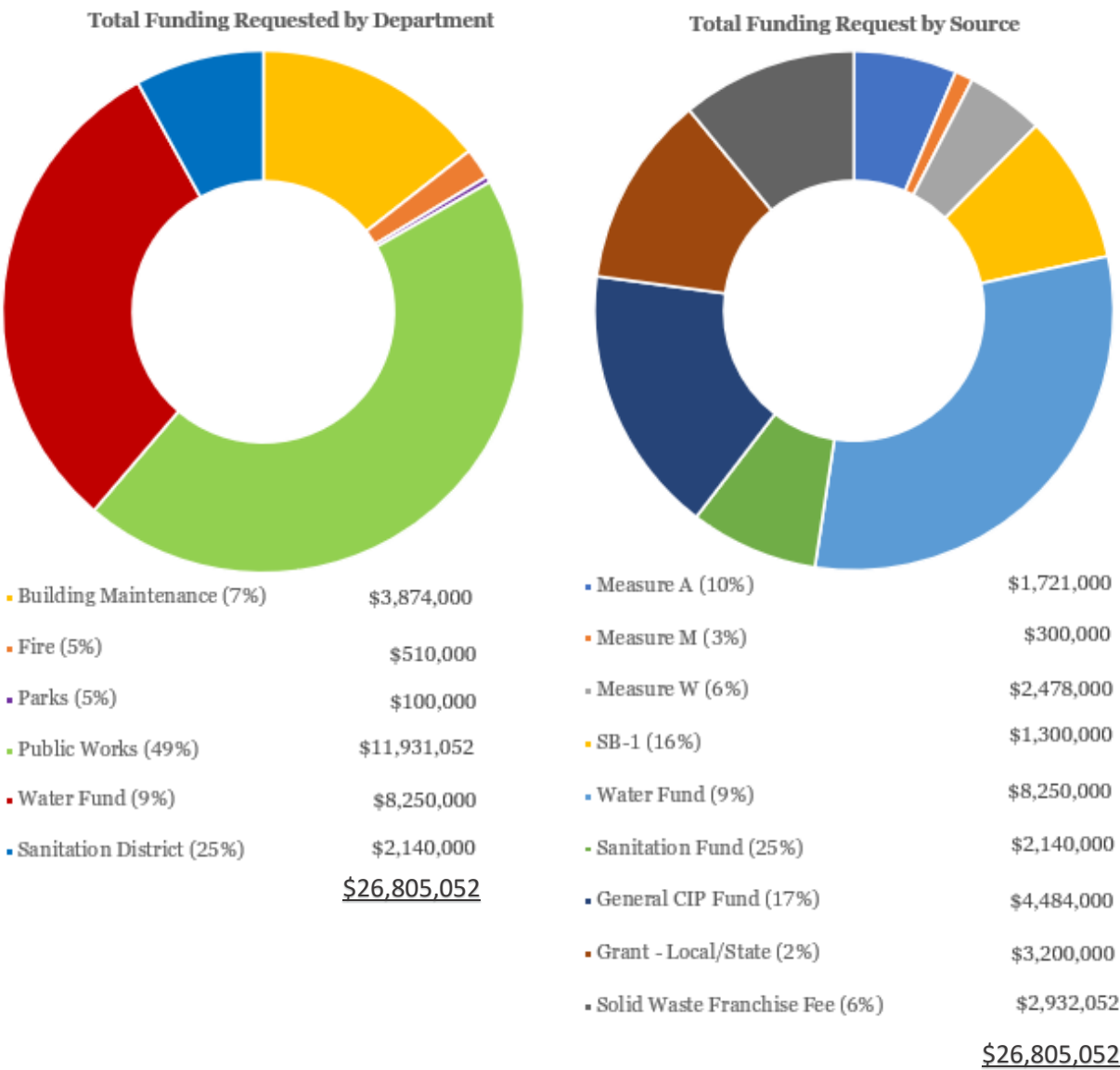
PROJECT NAME	BUDGETED FY 2023	REQUESTED FY 2024	PROJECTED FY 2025	PROJECTED FY 2026	PROJECTED FY 2027	PROJECTED FY 2028
SANITATION FUND						
Sanitation						
DIGESTER 2 CLEANING	-	-	-	600,000	-	-
I-280 CROSSING SEWER MAIN IMPROVEMENTS - SOUTHGATE TO JUNIPERO SERRA	-	150,000	500,000	7,800,000	-	-
HEADWORKS 1 FINE SCREEN REPLACEMENT	-	-	200,000	1,000,000	-	-
PLANT AERATION MIXER UPGRADE	1,600,000					
PLANT COMPRESSOR REPLACEMENT	-	-	500,000	-	-	-
PLANT ELECTRICAL/INSTRUMENTATION UPGRADE	250,000	250,000	250,000	-	-	-
PLANT PROCESS IMPROVEMENTS	300,000	500,000	500,000	250,000	250,000	250,000
PLANT STRUCTURE IMPROVEMENTS	125,000	350,000	350,000	200,000	200,000	200,000
REHABILITATION OF 27" FINAL EFFLUENT FORCE MAIN	300,000					
SCADA SYSTEM UPGRADES	250,000	100,000	100,000	-	-	-
SEWER LIFT STATION REHAB/REPLACEMENT	120,000	150,000	400,000	150,000	150,000	150,000
SEWER MAIN REHABILITATION/IMPROVEMENTS	200,000	200,000	200,000	-	-	-
SSMP/MASTER PLAN - SYSTEM IMPROVEMENTS	500,000	200,000	200,000	2,500,000	2,500,000	2,500,000
STREET RESURFACING SANITATION MAINS (617)	100,000	100,000	100,000	100,000	100,000	100,000
TREATMENT PLANT AIR SCRUBBERS	625,000	100,000	100,000	-	-	-
VEHICLE UPGRADES	40,000	40,000	40,000	40,000	-	-
VISTA GRANDE DRAINAGE BASIN IMPROVEMENT PROJECT	-	-	1,000,000	3,500,000	3,500,000	3,500,000
Subtotal	4,410,000	2,140,000	4,440,000	16,140,000	6,700,000	6,700,000
Total	4,410,000	2,140,000	4,440,000	16,140,000	6,700,000	6,700,000
Total All Funds						
	16,452,924	26,805,052	22,050,802	35,844,052	35,624,213	42,870,374

CAPITAL IMPROVEMENTS ONE-YEAR PLAN

Total Capital Requested

\$26,805,052

50 Capital Improvement Projects

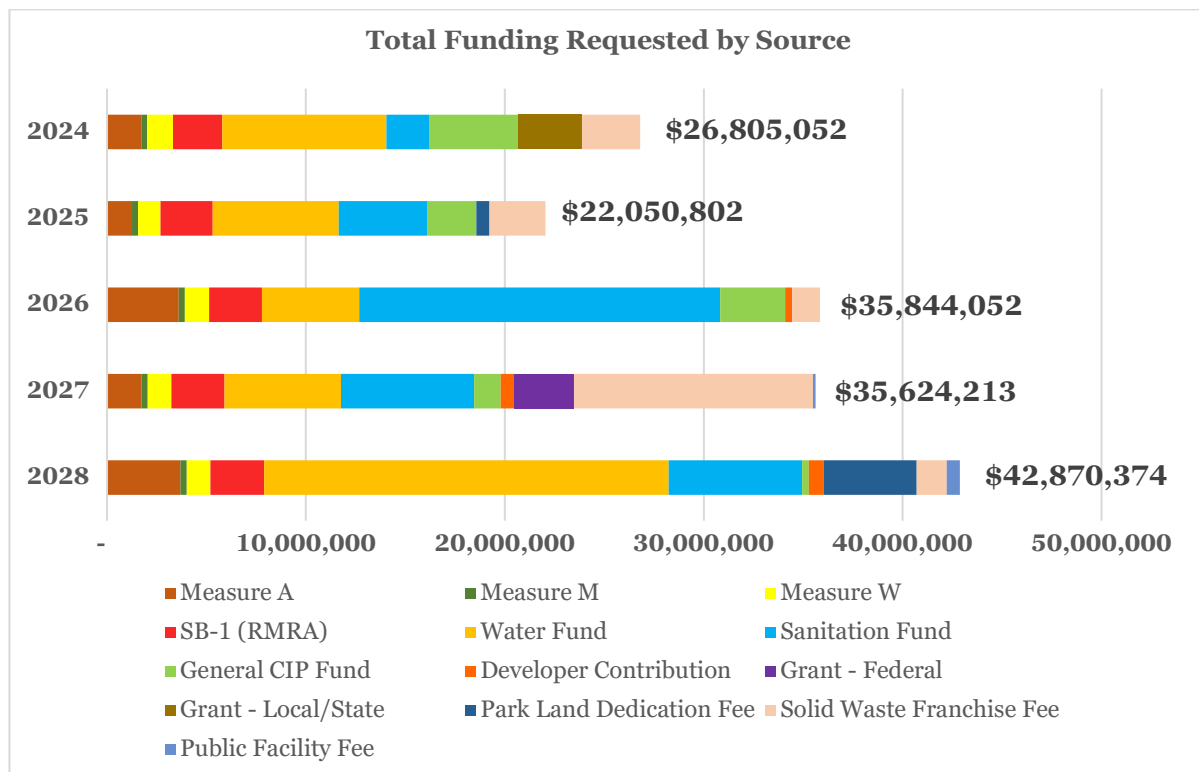
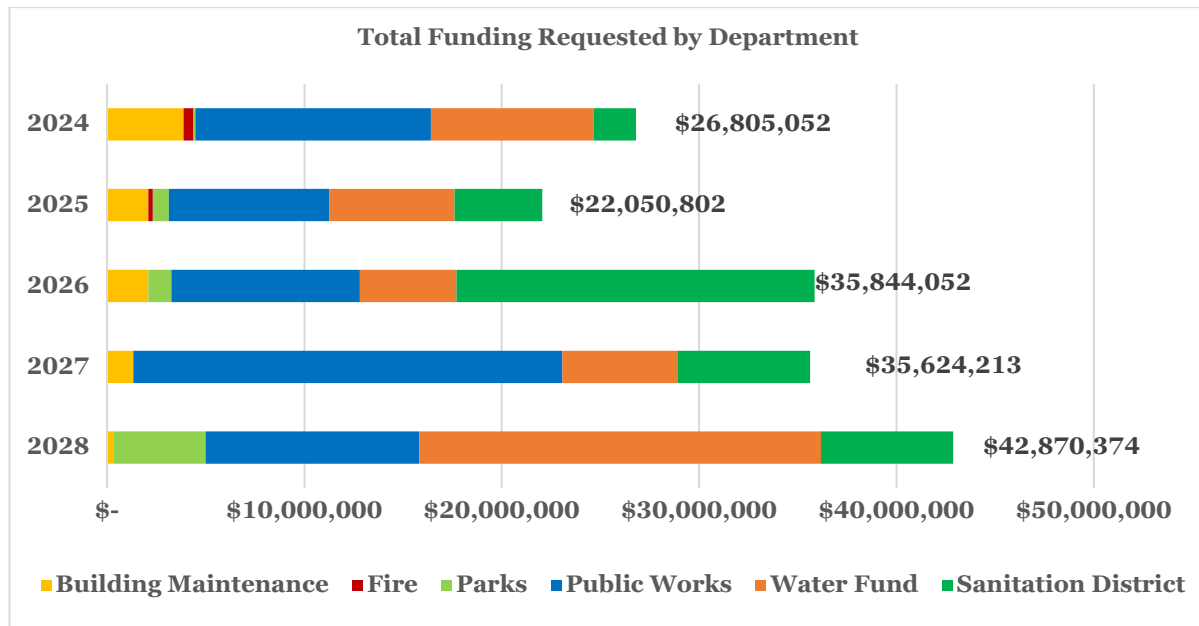


CAPITAL IMPROVEMENTS MULTI-YEAR PLAN

Total Capital Requested

\$163,194,493

192 Capital Improvement Projects



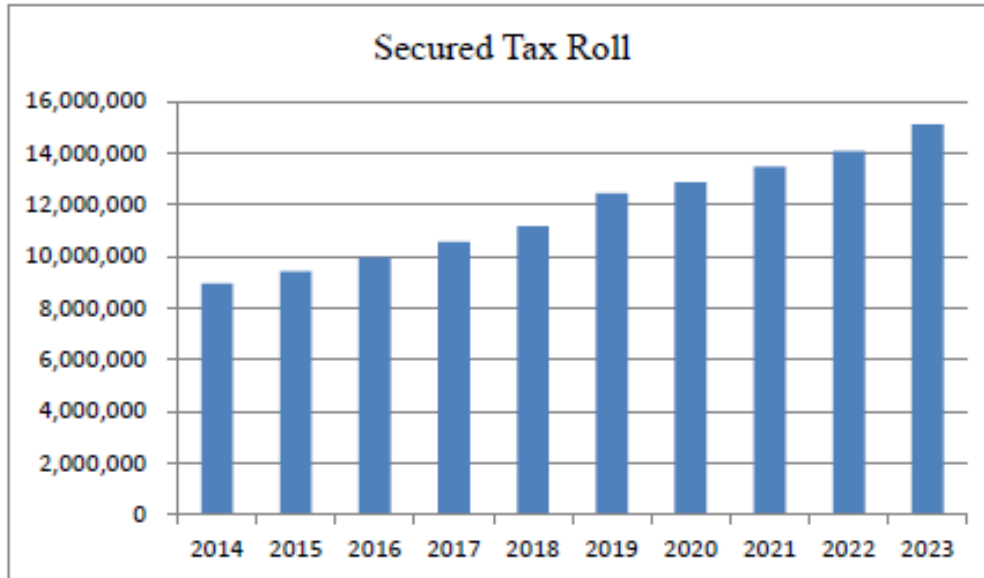
STATISTICS

CITY OF DALY CITY

PROPERTY TAX ASSESSED VALUES

For the Last Ten Fiscal Years

(Dollars in thousands)



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

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	2022-23			2013-2014		
	Taxable Assessed Value	Rank	Percentage of Total City Taxable Assessed Value	Taxable Assessed Value	Rank	Percentage of Total City Taxable Assessed Value
Daly City Serramonte Center LLC	498,183,967	1	3.25%	183,596,349	1	2.00%
Westlake Assoc Lessee	296,360,733	2	1.93%	124,351,219	3	1.35%
Kimco Westlake Lp	177,973,934	3	1.16%	153,372,592	2	1.67%
SMC Coastside Properties LLC	167,790,000	4	1.09%			
BP3-SF7 2001 JS Owner LLC	122,767,132	5	0.80%			
Skyline Heights Llc	97,069,886	6	0.63%			
Westlake Skyline Plaza LLC	73,285,216	7	0.48%			
SP Peninsula Del Rey LLC	71,026,971	8	0.46%			
Daly City Partners LLC	54,986,692	9	0.36%			
EQR Hillside LP	47,238,197	10	0.31%	40,364,220	8	0.44%
DB Real Estate Pacific Plaza P	-			86,054,399	4	0.94%
Century Theaters Inc Lessee	-			59,884,610	5	0.65%
Wasl Daly City Investors V	-			56,600,651	6	0.62%
Seton Medical Center	-			42,213,102	7	0.46%
Serramonte Corp Center LLC	-			39,826,520	9	0.43%
Daly Skyline Assoc LLC				39,574,436	10	0.43%
Subtotal	<u>\$ 1,606,682,728</u>		<u>10.47%</u>	<u>\$ 825,838,098</u>		<u>9.00%</u>

Total Assessed Valuation:

Fiscal Year 2022-2023 \$15,343,058,026

Fiscal Year 2013-2014 \$9,179,079,455

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

CITY OF DALY CITY
Principal Employers
Ten Year History

Employer	2022-2023			2013-2014		
	Number of Employees (2)	Rank	Percentage of Total City Employment	Number of Employees (2)	Rank	Percentage of Total City Employment
Seton Medical Center	1,099	1	5.7%	1,326	1	9.5%
Jefferson Elementary School District	588	2	3.1%	604	3	4.3%
City of Daly City	580	3	3.0%	644	2	4.6%
Jefferson Union High School District	574	4	3.0%	511	4	3.7%
Kaiser Permanente (3 Locations)	344	5	1.8%			
GHC of Sunnyvale LLC	312	6	1.6%			
Target Stores - Serramonte	310	7	1.6%	320	8	2.3%
In-N-Out Burger (2 locations)	250	8	1.3%			
St. Francis Convalescent Pavilion	244	9	1.3%	350	7	2.5%
Home Depot	241	10	1.3%			
Genesys Telecommunications Laboratory				508	5	3.6%
Cow Palace				397	6	2.8%
Pacific Gas & Electric				278	9	2.0%
Macy's				265	10	1.9%
Subtotal	4,542		23.6%	5,203		37.2%
Total Daly City Employment	19,214 (2)			13,990 (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, 2023

<u>Description</u>	<u>Fund</u>	<u>Interest Rate</u>	<u>Original Principal</u>	<u>Balance June 30, 2023</u>	<u>Due FY 23/24</u>
<u>Sanitation District Recycled Water Project</u> <u>State Water Resources</u> <u>Revolving Fund</u> Issued March 1, 2004 Final Maturity Dec 1, 2024	Sanitation District	2.50%	\$ 4,450,128	\$ 556,791.18	\$ 274,958.60
<u>Water System Improvement</u> <u>Revenue Refunding Bonds</u> Issued October 16, 2012 Final Maturity June 1, 2024	Water Utility	2.00%	\$ 6,890,000	\$ 640,000.00	\$ 640,000.00
<u>Bayshore Community Center</u> <u>HUD Sec 108 Loan</u> Issued June 30, 2004 Final Maturity August 1, 2022	Community Development Block Grant	5.41%	\$ 4,500,000	\$ -	\$ -
<u>Pension Obligation Bonds</u> Issued June 29, 2004 Final Maturity June 1, 2024	PERS Contributions	5.97% (taxable)	\$ 36,235,000	\$ 4,325,000.00	\$ 4,325,000.00
<u>Lease Fire Apparatus Pumpers</u>	Motor Vehicles	2.67%	\$ 1,483,056	\$ 1,086,855.22	\$ 206,069.20
<u>Lease Fire Apparatus Pumpers 2022</u>	Motor Vehicles	3.72%	\$ 1,830,457	\$ 1,830,456.66	\$ 215,699.70
<u>Legal Debt Limit (3.75% of Total Assessed Valuation) as of June 30, 2023</u>				\$ 578,841,171	
<u>Outstanding Debt Subject to Limit</u>				\$ -	

CITY OF DALY CITY

MISCELLANEOUS STATISTICAL INFORMATION

As of June 30, 2023

City Type	General Law, founded March 22, 1911
Form of Government	Council - Manager Form
Population	101,471 as of January 1, 2023 per State Department of Finance
Land Area	7.66 Square Miles
Municipal Water System	11 Reservoirs with 23,000,000 Gallons Storage Capacity 6,150,000 Gallons Daily Average Distribution 199 Miles of Mains 23,055 Service Connections
Sanitary Sewer System	1 Treatment Plant 180 Miles of Mains 24,315 Service Connections
Police Protection	1 Station 111 Sworn Officers 32 Patrol Vehicles
Fire Protection	5 Stations 68 Fire Suppression and 4 Fire Prevention Personnel 13 Fire Apparatus 1,505 Fire Hydrants
Assessed Valuation (Secured)	\$15,435,764,556 as of June 30, 2023
Library and Recreation	4 Library Branches 36,301 Library Card Holders 12 Community Centers & Clubhouses 4 Gymnasiums 18 Parks 7 Tot Lots 10 Tennis Courts 200+ Acres of Parklands 1 Senior Center

City of Daly City
Adjusted Summary of Calculations
Gann Appropriation Limit for 2023-2024

Change in California Per Capita Personal Income	1.0444
Change in Population*	0.9957
Change Factor (1.0444 x 0.9957)	1.0399
1978-79 Base Year Appropriation Limit	\$ 16,955,771
'Multiplied by Cumulative Change Factor (8.4307 x 1.0399)	<u>8.7671</u>
2023-2024 Appropriation Limit	<u>\$ 148,653,147</u>

Application of Gann Appropriation Limit
To Fiscal Year 2023-2024

Total Gann Appropriation Limit	\$ 148,653,147
Estimated Proceeds of Taxes	<u>92,763,023</u>
Estimated Proceeds of Taxes Under Limit by	<u>\$ 55,890,124</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 2023-2024

Change in California Per Capita Personal Income	1.0444
Change in Population*	0.9957
Change Factor (1.0444 x 0.9957)	1.0399
1978-79 Base Year Appropriation Limit	\$ 251,694
'Multiplied by Cumulative Change Factor (8.4307 x 1.0399)	<u>8.7671</u>
2023-2024 Appropriation Limit	<u>\$ 2,206,630</u>

Application of Gann Appropriation Limit
To Fiscal Year 2023-2024

Total Gann Appropriation Limit	\$ 2,206,630
Estimated Proceeds of Taxes	<u>2,929,021</u>
Estimated Proceeds of Taxes Over Limit by	(722,392)
Amount to be used for Capital Expenditures	<u>722,392</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: Balances 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 and 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, private purpose trust funds, and agency funds.

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

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

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

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

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

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

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

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

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

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 an entity 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. (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